



Cem ITD Cementation India Limited

Commitment, Reliability & Quality

Dept. of Corporate Services – Corporate Relationship,
BSE Limited,
Phiroze Jeejeebhoy Towers, Dalal Street,
Mumbai 400 001

National Stock Exchange of India Limited,
Listing Department,
Exchange Plaza, C-1, Block ‘G’ Bandra-Kurla Complex,
Bandra (East), Mumbai 400 051

| | | | |
|-------------------------------|-------------------|-------------|----------------|
| Date | Our Reference No. | Our Contact | Direct Line |
| 24 th August, 2023 | SEC/08/2023 | RAHUL NEOGI | 91 22 67680814 |

Dear Sirs,

Sub: Submission of Business Responsibility and Sustainability Report for the Financial Year 2022-23 under Regulation 34 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (SEBI Listing Regulations)

Scrip Code: 509496 (BSE) and ITDCEM (NSE)

Pursuant to Regulation 34(2)(f) of SEBI Listing Regulations, please find enclosed herewith Business Responsibility and Sustainability Report for the Financial Year 2022-23.

The Business Responsibility and Sustainability Report is forming the part of the Annual Report for the Financial Year 2022-23, submitted on 4th August, 2023.

Please acknowledge and take the same on record.

Thanking you,

Yours faithfully,

For ITD Cementation India Limited

(RAHUL NEOGI)
COMPANY SECRETARY

Encl: As above

ITD Cementation India Limited

Registered & Corporate Office : 9th Floor, Prima Bay,
Tower - B, Gate No. 5, Saki Vihar Road. Powai. Mumbai - 400 072
Tel.: 91-22-66931600 fax : 91-22-66931628 www.itdcem.co.in
Corporate Identity Number : L61000MH1978PLC020435





BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

| | | |
|----|---|--|
| 1 | Corporate Identity Number (CIN) of the Listed Entity | L61000MH1978PLC020435 |
| 2 | Name of the Listed Entity | ITD Cementation India Limited |
| 3 | Year of incorporation | 1978 |
| 4 | Registered office address | 9 th Floor, Prima Bay, Tower - B, Gate No. 5, Saki Vihar Road, Powai, Mumbai-400072. |
| 5 | Corporate address | 9 th Floor, Prima Bay, Tower - B, Gate No. 5, Saki Vihar Road, Powai, Mumbai-400072. |
| 6 | E-mail | investors.relation@itdcem.co.in |
| 7 | Telephone | + 91 22 66931600/67680600 |
| 8 | Website | https://www.itdcem.co.in/ |
| 9 | Financial year for which reporting is being done | 01-04-2022 to 31-03-2023 |
| 10 | Name of the Stock Exchange(s) where shares are listed | BSE Limited and National Stock Exchange of India Limited |
| 11 | Paid-up Capital | ₹ 171,787,584 |
| 12 | Name and contact details (telephone, e-mail address) of the person who may be contacted in case of any queries on the BRSR report | MR. MANISH KUMAR Tel: + 91 22 66931600/67680600 investors.relation@itdcem.co.in |
| 13 | Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together) | Standalone basis |

II. Products/services

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

| Sl. No. | Description of Main Activity | Description of Business Activity | % of turnover of the entity |
|---------|------------------------------------|--|-----------------------------|
| 1 | Construction and Civil Engineering | a) Urban Infrastructure, MRTS and Airports b) Highways, Bridges and Flyovers c) Maritime Structures d) Industrial Structures and Buildings e) Hydro, Dams, Tunnels and Irrigation f) Water and Wastewater g) Foundation and Specialist Engineering | 100.00% |

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

| Sl. No. | Product/Service | NIC Code | % of total turnover contributed |
|---------|--|----------|---------------------------------|
| 1 | a) Urban Infrastructure, MRTS and Airports b) Highways, Bridges and Flyovers c) Maritime Structures d) Industrial Structures and Buildings e) Hydro, Dams, Tunnels and Irrigation f) Water and Wastewater g) Foundation and Specialist Engineering | 4290 | 100.00% |

III. Operations

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

| Location | Number of plants | Number of offices | Total |
|---------------|------------------|-------------------|-------|
| National | 58 | 8 | 66 |
| International | 2 | 3 | 5 |

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

17. Markets served by the entity:

a) Number of locations

| Locations | Number |
|----------------------------------|--------|
| National (No. of States) | 14* |
| International (No. of Countries) | 2 |

*Includes twelve states and two Union Territories (Andaman and Nicobar Islands and Delhi).

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

Nil

c) A brief on types of customers

The Company's business is the construction of civil infrastructure. Some of its major clients include State and Central Government departments, Ministries, local municipal bodies and Private Clients as well.

IV. Employees

18. Details as at the end of Financial Year:

a) Employees and workers (including differently abled):

| Sl. No. | Particulars | Total (A) | Male | | Female | |
|------------------|--------------------------------|--------------|--------------|----------------|-----------|--------------|
| | | | No. (B) | % (B/A) | No. (C) | % (C/A) |
| Employees | | | | | | |
| 1 | Permanent (D) | 2398 | 2340 | 97.58% | 58 | 2.42% |
| 2 | Other than Permanent (E) | 1166 | 1148 | 98.45% | 18 | 1.55% |
| 3 | Total employees (D + E) | 3564 | 3488 | 97.86% | 76 | 2.14% |
| Workers | | | | | | |
| 4 | Permanent (F) | 42 | 42 | 100.00% | 0 | 0 |
| 5 | Other than Permanent (G) | 10939 | 10939 | 100.00% | 0 | 0 |
| 6 | Total workers (F + G) | 10981 | 10981 | 100.00% | 0 | 0 |

b) Differently abled Employees and workers:

| Sl. No. | Particulars | Total (A) | Male | | Female | |
|------------------------------------|--|-----------|----------|----------------|----------|--------------|
| | | | No. (B) | % (B/A) | No. (C) | % (C/A) |
| Differently abled employees | | | | | | |
| 1 | Permanent (D) | 1 | 1 | 100.00% | 0 | 0.00% |
| 2 | Other than Permanent (E) | 0 | 0 | 0.00% | 0 | 0.00% |
| 3 | Total differently abled employees (D + E) | 1 | 1 | 100.00% | 0 | 0.00% |
| Differently abled workers | | | | | | |
| 4 | Permanent (F) | 0 | 0 | 0.00% | 0 | 0.00% |
| 5 | Other than Permanent (G) | 0 | 0 | 0.00% | 0 | 0.00% |
| 6 | Total differently abled workers (F + G) | 0 | 0 | 0.00% | 0 | 0.00% |

19. Participation/Inclusion/Representation of women

| | Total (A) | No. and percentage of Females | |
|--------------------------|-----------|-------------------------------|---------|
| | | No. (B) | % (B/A) |
| Board of Directors | 6* | 1 | 16.67% |
| Key Management Personnel | 2 | 0 | 0.00% |

*Executive Vice Chairman and Managing Director are also KMPs and they are included in the Board of Directors.

20. Turnover rate for permanent employees and workers (Disclose trends for the past 3 years)

| | FY 2022-23 | | | FY 2021-22 | | | FY 2020-21 | | |
|----------------------------|------------|--------|-------|------------|--------|-------|------------|--------|-------|
| | Male | Female | Total | Male | Female | Total | Male | Female | Total |
| Permanent Employees | 8.83% | 5.33% | 8.74% | 9.40% | 11.05% | 9.43% | 4.55% | 6.81% | 4.60% |
| Permanent Workers | Nil | Nil | Nil | Nil | Nil | Nil | Nil | Nil | Nil |



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

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

| Sl. No. | Name of the holding/subsidiary/associate companies/joint ventures (A) | Indicate whether holding/Subsidiary/ Associate/Joint Venture | % of shares held by the listed entity | Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No) |
|---------|---|--|---------------------------------------|--|
| 1 | ITD Cementation Projects India Limited | Subsidiary | 100.00% | No |
| 2 | ITD-ITD Cem JV (Consortium of ITD-ITD Cementation) | Joint Venture | 40.00% | No |
| 3 | ITD Cem –Maytas Consortium | Joint Venture | 95.00% | No |
| 4 | ITD-ITD Cem JV | Joint Venture | 49.00% | No |
| 5 | ITD Cemindia JV | Joint Venture | 80.00% | No |
| 6 | CEC-ITD Cem -TPL JV | Joint Venture | 60.00% | No |
| 7 | ITD Cem - BBJ JV | Joint Venture | 51.00% | No |

VI. CSR Details

22. (i) Whether CSR is applicable as per Section 135 of Companies Act, 2013: **Yes**
 (ii) Turnover (in ₹): ₹ 46,26,91,34,007
 (iii) Net worth (in ₹): ₹ 12,37,53,18,044

VII. 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 complaint is received | Grievance Redressal Mechanism in Place (Yes/No) (If yes, then provide web-link for grievance redress policy) | FY 2022-23 | | | FY 2021-22 | | |
|---|--|--|--|---------|--|--|---------|
| | | Number of complaints filed during the year | Number of complaints pending resolution at close of the year | Remarks | Number of complaints filed during the year | Number of complaints pending resolution at close of the year | Remarks |
| Communities | Yes, https://www.itdcem.co.in/wp-content/uploads/2016/06/FINAL-Whistle_Blower_Policy.pdf | 0 | 0 | - | 0 | 0 | - |
| Investors (other than stakeholders) | N.A. | 0 | 0 | - | 0 | 0 | - |
| Shareholders | Yes, https://www.itdcem.co.in/investors/investors-grievance/ | 59 | 0 | - | 220 | 0 | - |
| Employees and workers | Yes, https://www.itdcem.co.in/wp-content/uploads/2016/06/Policy_On_Grievance_Redressal_r1.pdf | 0 | 0 | - | 0 | 0 | - |
| Customers | Yes, https://www.itdcem.co.in/wp-content/uploads/2016/06/FINAL-Whistle_Blower_Policy.pdf | 0 | 0 | - | 0 | 0 | - |
| Value Chain Partners | Yes, https://www.itdcem.co.in/wp-content/uploads/2016/06/FINAL-Whistle_Blower_Policy.pdf | 0 | 0 | - | 0 | 0 | - |
| Other (please specify) | - | - | - | - | - | - | - |

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

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

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

| Sl. No. | Material issue identified | Indicate whether risk or opportunity (R/O) | Rationale for identifying the risk/opportunity | In case of risk, approach to adapt or mitigate | Financial implications of the risk or opportunity (Indicate positive or negative implications) |
|---------|---|--|--|---|--|
| 1 | Project Execution: On-time Delivery | O | - | <ul style="list-style-type: none"> Regular review of progress at projects, Divisional level & Group Head level. Monthly review of progress in progress review & Management meetings. Augmentation of resources and crashing of program is sometimes considered to make up for the delay. Initiating contractual communication, meetings etc. to mitigate the risk. | Positive |
| 2 | Quality Control | O | - | <ul style="list-style-type: none"> Follow Project Quality Plan & work methodologies as specified. Conduct trainings for staff & workers to deliver quality work. Review/Site visits by HO/Div. quality manager to overview practices at project sites, check compliances and provide supports for continual improvement. | Positive |
| 3 | Administration: Shortage of Qualified Manpower and high attrition rate of workers | R | - | <ul style="list-style-type: none"> Constant motivation & trainings of workforce are taken up. HR policies are reviewed & revised periodically. Transparency in appraisal & promotions is maintained. | Negative |
| 4 | Capital Risk | R | - | <ul style="list-style-type: none"> Need to balance the Company's investment being made in capital items to ensure that it stays commensurate with the overall company financials | Negative |
| 5 | Cost of Inputs Including Material, Labour and Services | R | - | <ul style="list-style-type: none"> To negotiate & ensure the Company gets the most competitive pricing. | Negative |
| 6 | HSE: Occupational, Health and Safety Performance | O | - | <ul style="list-style-type: none"> Periodic Audits and Inspections at Project sites & Depots (Daily/Weekly by sites & Quarterly by Corporate). Reviewing of unsafe acts & conditions - Preventive Measures taken (Daily/Weekly by sites & Quarterly by Corporate). Creating awareness amongst Staff and Workers (Daily TBT, Weekly/Monthly by sites, Quarterly & Yearly by Corporate). Reviewing Methodology/Risk Assessment Safety alerts prepared and circulated to avoid recurrence (after an incident & if there is change in the activity). Training Calendar prepared & circulated for implementation. | Positive |
| 7 | Market Competition | O | - | <ul style="list-style-type: none"> Healthy market competition provides an opportunity to improve the Company's own set-up & performance. | Positive |
| 8 | ISO (9001, 14001 & 45001) Certifications | O | - | <ul style="list-style-type: none"> Annual Internal Audits Annual External Audits by TUV Nord Regular reporting and monitoring at various levels. | Positive |



| Sl. No. | Material issue identified | Indicate whether risk or opportunity (R/O) | Rationale for identifying the risk/opportunity | In case of risk, approach to adapt or mitigate | Financial implications of the risk or opportunity (Indicate positive or negative implications) |
|---------|---|--|--|--|--|
| 9 | Retention of Skilled Manpower | R | - | <ul style="list-style-type: none"> For effective retention of skilled workforce, HR policies are constantly reviewed to ensure that the employees are kept motivated. To enhance the skills of the workforce, regular training programmes are organised both in-house & externally. | Negative |
| 10 | Water, Waste & Hazardous Materials Management | R | - | <ul style="list-style-type: none"> Compliance with all mandatory & project specifications is ensured at all the Company's work sites. | Negative |
| 11 | Customer Experience & Satisfaction | O | - | <ul style="list-style-type: none"> The Company takes regular customer feedbacks and takes corrective actions as per requirements. | Positive |
| 12 | Impact of Economic Slowdown | R | - | <ul style="list-style-type: none"> The Company works in many diversified fields to minimise risks associated with economic slowdown. The Company is proactively pursuing projects outside the country. The Company monitors opportunities & economical parameters on a regular basis to be able to react in an accelerated manner in case such a threat evolves. | Negative |
| 13 | Cyber security | R | - | <ul style="list-style-type: none"> The policies are in place and implemented across all the locations/sites including Data Centre and all IT stakeholders in the Company. Audits of the IT systems and environments are in place. The Cyber Security framework has been developed with the vision of a robust security & resilient roadmap of 5 years. Deployed 3 layers of Cyber Security System to protect the IT Environment and made investments in the state of art security platforms. Proper system has been deployed to control and monitor any cyber threat and to plan follow up actions thereof. | Negative |
| 14 | Social engagement & Impact | O | - | <ul style="list-style-type: none"> The Company strives to provide business/employment opportunities to locals to the extent practicable and takes initiatives through its CSR activities which would result in making a positive impact in the Society. | Positive |

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

| Disclosure Questions | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
|--|---|----|----|----|----|----|----|----|----|
| Policy and management processes | | | | | | | | | |
| 1. a) Whether your entity's Policy/Policies cover each principle and its core elements of the NGRBCs. (Yes/No) | Y | Y | Y | Y | Y | Y | Y | Y | Y |
| b) Has the Policy been approved by the Board? (Yes/No) | Y | N | Y | Y | Y | N | Y | Y | Y |
| c) Web Link of the Policies, if available | https://www.itdcem.co.in/investors/company-policies/ | | | | | | | | |
| 2. Whether the entity has translated the policy into procedures. (Yes/No) | Y | Y | Y | Y | Y | Y | Y | Y | Y |
| 3. Do the enlisted policies extend to your value chain partners? (Yes/No) | Y | Y | Y | N | Y | Y | N | N | Y |

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

| Disclosure Questions | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
|---|-------------------------------|----------------------------|-------------------------|---------------------|----|----------------------------|----|----|----|
| 4. Name of the national and international codes/certifications/labels/standards (e.g., Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g., SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle. | ISO 14001 ISO 45001 | ISO 14001 | ISO 45001 | Indian labour codes | - | ISO 14001 | - | - | - |
| 5. Specific commitments, goals and targets set by the entity with defined timelines, if any. | Refer footnotes c, d, e, f, h | Refer footnotes c, e, f, h | Refer footnotes c, d, h | - | - | Refer footnotes c, e, f, h | - | - | - |
| 6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met. | Refer footnotes c, d, e, f, h | Refer footnotes c, e, f, h | Refer footnotes c, d, h | - | - | Refer footnotes c, e, f, h | - | - | - |

Footnotes:

- Sustainable Growth: 10% increase in last year's Revenue
- Efficiency Increase: 9.5% Cost to Revenue
- Trainings to Employees: 4 Manhours per Staff; 80 % coverage in this year
- Safe Workplace: Accident Incident Rate 5% less than last year's Target
- Measuring Carbon footprint at Batching Plants: Pilot Project - Monitoring Carbon emission in Kg for five identified Batching Plants
- Use of Fly ash in Concrete Mix: 20% of cement replacement by fly ash in concrete mix
- Concrete Quality Standard: 90% results should fall below SD value 3.5
- Customer Satisfaction: Customer Feedback rating Target 85.80% (ref format: SR-10)

Governance, leadership and oversight

- Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure):
 - The Company lays significant emphasis on improvements in methods and processes in its areas of construction and operations. The primary focus of research is to continually refine the frequently used systems at the Company's project sites to derive optimisation, reduction in the breakdowns, improve effectiveness and efficiency of use and hence provide a competitive edge for any project.
 - The Company's concern for quality, environment, occupational, health and safety make the Company committed to conduct its operations in a responsible manner through efficient and sustainable use of materials and resources by eliminating wastage, recycling/reusing of material without compromising the safety and quality standards. The Company also endeavours to construct projects that are environmentally friendly by using various energy conservation measures such as deployment of fuel-efficient plant and machinery and use of green technologies. The Company continues to increase use of Fly ash/Ground Granulated Blast Furnace Slag (GGBS) as part replacement of ordinary port land cement (OPC) for concrete mixes. Further, the

Company sources raw material and labour locally for its construction sites, thereby minimising transportation costs and reducing carbon footprints. The steps being taken by the Company for utilising alternate sources of energy by way of solar lights are being installed at various marine crafts (barges), mooring buoys, long piled approaches, barricades, cement silos and at one of its Depot establishments for general lighting resulting in savings in non-renewable energy consumption.

- The Company is reporting Scope-1 & Scope-2 emissions and strives to calculate Scope-3 emission in the financial year 2023-24. The Company endeavours to use fly ash/GGBS in concrete mixtures wherever applicable. The Company stays focussed on Environment, Safety and Health (ESH) principles. It is a matter of pride to be amongst the few construction companies in India to have been accredited with ISO 9001:2015 for Quality Management Systems, ISO 14001:2015 for Environmental Management Systems and ISO 45001:2018 certificates for Occupational, Health and Safety by TUV-Nord.
- At the Company, employees' health, safety and morale remain the top priorities enabling creation of an inclusive and productive working environment that encourages dialogue and free exchange of ideas. It also goes a long way in facilitating the crafting of a talent management system for engagement across the employment lifecycle. As a strategic enabler and business partner, the Company's HR strongly focusses on organisational development and employee engagement to accelerate the Company's businesses with ability, agility and adaptability.
- Innovation and alignment of HR practices with business needs, total commitment to the highest standards of corporate governance, performance excellence, business ethics, employee engagement, social responsibility and employee satisfaction have led the Company to become an organisation that nurtures empowerment, meritocracy, transparency and ownership. Rigorous training and extensive safety measures like job safety assessment and safe construction techniques at project sites have been undertaken by the Company for employees. The Company has established harmonious industrial relations, initiative-taking and inclusive practices with all employee bodies.



- The CSR Policy initiatives are geared towards identifying areas of CSR activities that would benefit the marginalised sections of society and bring about a positive impact in their lives, including those in and around the local areas where the Company operates. The Company identifies communities that require its intervention through various CSR projects in a bid to empower people and make them self-reliant. The Company also makes contribution towards the physically challenged or differently abled, socially and economically backward groups, under privileged students and provide health care and sanitation facilities through its CSR activities and focussing on community development.
- The Company is committed towards giving a thrust to its sustainability initiatives by balancing its business operations with the need to be responsive to the environment and the society in which it operates.

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

Name: Mr. Jayanta Basu

Designation: Managing Director

DIN: 08291114

9. Does the entity have a specified Committee of the Board/Director responsible for decision-making on sustainability related issues? (Yes/No). If yes, provide details.

Yes, the Company’s CSR Committee of the Board and EHS teams are responsible for sustainability related issues.

10. Details of Review of NGRBCs by the Company :

| Subject for Review | Indicate whether review was undertaken by Director/Committee of the Board/Any other Committee | | | | | | | | | Frequency (Annually/Half yearly/Quarterly/Any other – please specify) | | | | | | | | |
|---|--|----|----|----|----|----|----|----|----|---|----|----|----|----|----|----|----|----|
| | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
| Performance against above policies and follow-up action | Most of the policies of the Company are approved by the Board and reviewed periodically or on a need basis by the concerned Committees. During the review, the effectiveness of the policies is evaluated and necessary amendments to policies and procedures are implemented. | | | | | | | | | | | | | | | | | |
| Compliance with statutory requirements of relevance to the principles and, rectification of any non-compliances | The Company complies with the extant 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 |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |

TUV Nord conducts Integrated Management System (ISO 9001:2015, ISO 14001:2015 & ISO 45001:2018) audits for the various processes existing at projects & office locations.

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

| Questions | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
|--|----|----|----|----|----|----|----|----|----|
| The entity does not consider the Principles material to its business (Yes/No) | - | - | - | - | - | - | - | - | - |
| The entity is not at a stage where it is able to formulate and implement the policies on specified principles (Yes/No) | - | - | - | - | - | - | - | - | - |
| The entity does not have the financial or/human and technical resources available for the task (Yes/No) | - | - | - | - | - | - | - | - | - |
| It is planned to be done in the next financial year (Yes/No) | - | - | - | - | - | - | - | - | - |
| Any other reason (please specify) | - | - | - | - | - | - | - | - | - |

SECTION C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE

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

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

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 |
|-----------------------------------|--|--|--|
| Board of Directors (BoD) | At least 4 times in a year | Business strategy, performance overview, risk management and updation of Laws | 100.00% |
| Key Managerial Personnel (KMP) | 3 | Business strategy, planning, risk management and updation of Laws | 100.00% |
| Employees other than BoD and KMPs | 9 | Business Principles for responsible organisation, Code of Conduct, Principles of Corporate Governance and Company's Policies | 19.03% |
| Workers | 1650 | EHS: Working at height, Risk Assessment, Material Handling, permit to work, Waste (Hazardous Waste Management), Resource Conservation, Integrated Management System, Fire Fighting, Emergency Preparedness, etc. | 100.00% |

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

Monetary

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

Non-Monetary

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

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

| Case Details | Name of Regulatory/Enforcement Agencies/Judicial Institutions |
|--------------|---|
| - | - |

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 Codes of Ethical Conduct for Directors, Senior Management and employees of the Company and a Code of Conduct for Vendors and Suppliers covering anti-corruption and anti-bribery aspects. The objective of these Codes is to serve as a guide for all concerned for ensuing compliance with applicable laws, rules and regulations. They reflect the Company's firm commitment towards maintaining ethical standards of governance and zero tolerance towards any act of dishonesty, corruption or bribery.

<https://www.itdcem.co.in/wp-content/uploads/2016/06/Code-of-Ethical-Conduct-upload-site-final.pdf> and

<https://www.itdcem.co.in/wp-content/uploads/2016/06/Final-ITD-Code-of-Ethical-Conduct-Dirs-n-Employees-approved-9.8.2017-3REV-finaldoc.pdf>



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

| | FY 2022-23 | FY 2021-22 |
|-----------|------------|------------|
| Directors | - | - |
| KMPs | - | - |
| Employees | - | - |
| Workers | - | - |

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

| | FY 2022-23 | FY 2021-22 |
|--|------------|------------|
| Number of complaints received in relation to issues of Conflict of Interest of the Directors | - | - |
| Number of complaints received in relation to issues of Conflict of Interest of the KMPs | - | - |

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

Not Applicable

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

Essential Indicators

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

| | FY 2022-23 | FY 2021-22 | Details of improvements in environmental and social impacts |
|-------|------------|------------|---|
| R&D* | 0.00% | 0.00% | - |
| Capex | 0.00% | 0.00% | - |

*R & D Work is being done although the records are not being maintained in a segregated manner.

2. a) Does the entity have procedures in place for sustainable sourcing?

Yes. The Company has a procedure for sustainable sourcing where vendors and suppliers are evaluated on environment, health & safety and sustainability parameters before taking them on board and doing business with them.

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

Around 65% of the Company's requirements were sourced sustainably. The Company aims to source supplies from vendors who are proximate to project sites.

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

The Company does not have business of such specific products. However, at the project and operation sites, there are systems in place to reuse and dispose the above waste being generated during course of construction and operation in line 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.

EPR registration is not applicable to the Company due to plastic packaging material imports being less than 1.0 Tonne in FY 2022-2023.

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

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

Essential Indicators

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

| Category | Total (A) | % of employees covered by | | | | | | | | | |
|---------------------------------------|-------------|---------------------------|----------------|--------------------|----------------|--------------------|--------------|--------------------|--------------|---------------------|--------------|
| | | Health insurance | | Accident insurance | | Maternity benefits | | Paternity Benefits | | Day Care facilities | |
| | | No. (B) | % (B/A) | No. (C) | % (C/A) | No. (D) | % (D/A) | No. (E) | % (E/A) | No. (F) | % (F/A) |
| Permanent employees | | | | | | | | | | | |
| Male | 2340 | 2340 | 100.00% | 2340 | 100.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| Female | 58 | 58 | 100.00% | 58 | 100.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| Total | 2398 | 2398 | 100.00% | 2398 | 100.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| Other than Permanent employees | | | | | | | | | | | |
| Male | 1148 | 114 | 9.93% | 1148 | 100.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| Female | 18 | 4 | 22.22% | 18 | 100.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| Total | 1166 | 118 | 10.12% | 1166 | 100.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |

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

| Category | Total (A) | % of workers covered by | | | | | | | | | |
|-------------------------------------|--------------|-------------------------|----------|--------------------|----------------|--------------------|--------------|--------------------|--------------|---------------------|--------------|
| | | Health insurance | | Accident insurance | | Maternity benefits | | Paternity Benefits | | Day Care facilities | |
| | | No. (B) | % (B/A) | No. (C) | % (C/A) | No. (D) | % (D/A) | No. (E) | % (E/A) | No. (F) | % (F/A) |
| Permanent workers | | | | | | | | | | | |
| Male | 42 | 0 | 0 | 42 | 100.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| Female | 0 | 0 | 0 | 0 | 100.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| Total | 42 | 0 | 0 | 42 | 100.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| Other than Permanent workers | | | | | | | | | | | |
| Male | 10939 | 0 | 0 | 10939 | 100.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| Female | 0 | 0 | 0 | 0 | 100.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| Total | 10939 | 0 | 0 | 10939 | 100.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |

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

| Benefits | FY 2022-23 | | | FY 2021-22 | | |
|-------------------------|--|--|--|--|--|--|
| | No. of employees covered as a % of total employees | No. of workers covered as a % of total workers | Deducted and deposited with the authority (Y/N/N.A.) | No. of employees covered as a % of total employees | No. of workers covered as a % of total workers | Deducted and deposited with the authority (Y/N/N.A.) |
| PF | 100.00% | 100.00% | Yes | 100.00% | 100.00% | Yes |
| Gratuity | 100.00% | 100.00% | Yes | 100.00% | 100.00% | Yes |
| ESI | 0.00% | 6.00% | Yes | 0.00% | 3.00% | Yes |
| Others – please specify | 0.00% | 0.00% | N.A. | 0.00% | 0.00% | N.A. |

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, all the offices, depots and project sites are accessible to differently abled employees and workers.

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

Yes, the Company has an equal opportunity policy.

www.itdcem.co.in/wp-content/uploads/2016/06/Policy_On_Equal_Opportunity_r1.pdf



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

| Gender | Permanent employees | | Permanent workers | |
|--------------|---------------------|----------------|---------------------|----------------|
| | Return to work rate | Retention rate | Return to work rate | Retention rate |
| Male | - | - | - | - |
| Female | 2 | 100% | - | - |
| Total | 2 | 100% | - | - |

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

| | |
|--------------------------------|---|
| Permanent Workers | Yes, the Company has a Grievance Redressal Policy explaining how employees can voice their concern faced at the workplace in a constructive way to ensure that their point of view is heard and the issues are effectively resolved through appropriate action following due process. |
| Other than Permanent Workers | |
| Permanent Employees | |
| Other than Permanent Employees | |

The grievance redressal mechanism is as follows: -

Step 1: The aggrieved employee can register his/her grievance by reaching out to grievance_cell@itdcem.co.in

Step 2: The complaint is forwarded to the Grievance Redressal Committee which, in turn, works with the respective leadership team and HR on the next steps.

Step 3: The Grievance Redressal Committee initiates the enquiry for further fact-finding.

Step 4: The Committee ensures that the entire enquiry is done in a fair, neutral and unbiased manner. Wherever possible, sincere efforts shall be made to establish a dialogue between the concerned parties and/or enable a mediation process. The relevant stakeholders shall be kept informed throughout the process.

Step 5: The entire enquiry is to be concluded within 60 days' time from the date of lodging of complaint and the response to be communicated to the aggrieved party. The timeline can also be mutually agreed upon between the aggrieved party and the Committee. It should not, however, go beyond 120 days. The Grievance Redressal Committee shall maintain accurate records.

Step 6: If found guilty, the party in question shall be subjected to disciplinary proceedings based on the severity of the complaint. The decision of the Committee is final and binding on both the parties.

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

| Category | FY 2022-23 | | | FY 2021-22 | | |
|----------------------------------|--|--|-------------|--|---|-------------|
| | Total employees/workers in respective category (A) | No. of employees/Workers in respective category, who are part of association(s) or Union (B) | % (B/A) | Total Employees/Workers in respective category (C) | No. of employees/workers in respective category, who are part of association (s) or Union (D) | % (D/C) |
| Total Permanent Employees | 2398 | 0 | 0 | 2071 | 0 | 0 |
| Male | 2340 | 0 | 0 | 2026 | 0 | 0 |
| Female | 58 | 0 | 0 | 45 | 0 | 0 |
| Total Permanent Workers | 42 | 42 | 100% | 45 | 45 | 100% |
| Male | 42 | 42 | 100% | 45 | 45 | 100% |
| Female | 0 | 0 | 0 | 0 | 0 | 0 |

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

8. Details of training given to employees and workers:

| Category | FY 2022-23 | | | | | FY 2021-22 | | | | |
|------------------|--------------|-------------------------------|----------------|----------------------|---------------|--------------|-------------------------------|----------------|----------------------|---------------|
| | Total (A) | On health and safety measures | | On skill upgradation | | Total (D) | On health and safety measures | | On skill upgradation | |
| | | No. (B) | % (B/A) | No. (C) | % (C/A) | | No. (E) | % (E/D) | No. (F) | % (F/D) |
| Employees | | | | | | | | | | |
| Male | 2340 | 2340 | 100.00% | 647 | 27.65% | 2026 | 2026 | 100.00% | 276 | 13.62% |
| Female | 58 | 58 | 100.00% | 22 | 37.93% | 45 | 45 | 100.00% | 3 | 6.67% |
| Total | 2398 | 2398 | 100.00% | 669 | 27.90% | 2071 | 2071 | 100.00% | 279 | 13.47% |
| Workers | | | | | | | | | | |
| Male | 10981 | 10981 | 100.00% | 3609 | 32.87% | 13028 | 13028 | 100.00% | 4182 | 32.10% |
| Female | 0 | 0 | 0.00% | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0.00% |
| Total | 10981 | 10981 | 100% | 3609 | 32.87% | 13028 | 13028 | 100.00% | 4182 | 32.10% |

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

| Category | Fy 2022-23 | | | Fy 2021-22 | | |
|------------------|-------------|-------------|----------------|-------------|-------------|----------------|
| | Total (A) | No. (B) | % (B/A) | Total (C) | No. (D) | % (D/C) |
| Employees | | | | | | |
| Male | 2340 | 2054 | 87.78% | 2026 | 1839 | 90.77% |
| Female | 58 | 51 | 87.93% | 45 | 41 | 91.11% |
| Total | 2398 | 2105 | 87.78% | 2071 | 1880 | 90.78% |
| Workers | | | | | | |
| Male | 42 | 42 | 100.00% | 45 | 45 | 100.00% |
| Female | - | - | - | - | - | - |
| Total | 42 | 42 | 100.00% | 45 | 45 | 100.00% |

10. Health and safety management system:

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

Yes, at all project sites including depots & offices.

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

The Company has in place systematic risk management processes to identify and control all Occupational Health and Safety (OH & S) related hazards at construction sites, depots and offices.

1. Procedure P22 (Occupational Safety & Risk Assessment) – This procedure is being followed for Safety (OH&S) Risk & Opportunities Assessment to:

- Identify hazards associated with all routine/non routine activities and arising out of potential emergency.
- Assess risks, (OH & S and other risks) to personnel, equipment, material and property arising out of identified hazards and
- Decide appropriate control measures to reduce risk to acceptable levels.

2. Procedure P3 Environmental Aspects - This procedure is being followed for Environmental Risk Assessment (ERA) involving:

- Identification of the environmental aspects of the Company's activities that interact or can interact with the environment.
- Determination of aspects which have or can have significant impact on the environment.

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

Yes, the Company has SHOP 26 - Stop Work Program (SWP). It is developed to support operational controls required as part of the EHS implementation. It is designed to provide the employees and workers with the responsibility and obligation to stop work when perceived unsafe condition or behaviour is observed.

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

Yes, First Aid facilities are available for both employees and workers.



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

| Safety Incident/Number | Category | FY 2022-23 | FY 2021-22 |
|---|-----------|------------|------------|
| Lost Time Injury Frequency Rate (LTIFR) (per one Million-person hours worked) | Employees | 0 | 0 |
| | Workers | 0.11 | 0.18 |
| Total recordable work-related injuries | Employees | 0 | 0 |
| | Workers | 2 | 4 |
| No. of fatalities | Employees | 0 | 0 |
| | Workers | 1 | 4 |
| High consequence work-related injury or ill-health (excluding fatalities) | Employees | 0 | 0 |
| | Workers | 1 | 1 |

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

- Activities executed as per Safe Work Methodology & Risk Assessment.
- Awareness is created by imparting training & practical demonstrations.
- Competent staff supervises work.
- Use of Personal Protective Equipment (PPE) as identified in Hazard Identification & Risk Assessment (HIRA).

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

| | FY 2022-23 | | | FY 2021-22 | | |
|--------------------|-----------------------|---------------------------------------|---------|-----------------------|---------------------------------------|---------|
| | 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 | - | - | - | - | - | - |
| Health & Safety | - | - | - | - | - | - |

14. Assessments for the year:

| | % of your plants and offices that were assessed (by entity or statutory authorities or third parties) |
|-----------------------------|---|
| Health and safety practices | 100 % Heavy Plants, Equipment and Lifting Tools & Tackles. |
| Working Conditions | 100% |

15. Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks/concerns arising from assessments of health & safety practices and working conditions.

The Company’s Corporate EHS team and Senior Management undertake a joint investigation and review of any incident that has occurred and suggest control measures based on the data gathered through respective Project Site Management. EHS site inspection visits and EHS Audits help to provide relevant data on unsafe conditions/unsafe behaviors. The data received enables identification of the hazard involved and assess key areas of risk involved that guides the projects and depots to proactively manage and have controls to avoid recurrence and resources management to prevent any incident.

Various steps have been taken including:

- Implementation of EHS Audit Rating through checklist (SCL-12).
- Developing EHS training modules based on high-risk activities, as per Safety Walk About (SWA) analysis.
- Safety Alerts prepared on critical incidents and communicated to project sites and depots to create awareness and implement lessons learnt to achieve the goal of Zero Harm.
- Create awareness through external faculty on technical training.
- Senior Management visits site and mentor project site management team to follow EHS requirements and enhance safety culture.
- Action plans prepared to enhance safety culture with higher degree of EHS awareness. This helps upgrade skill set of employees to achieve EHS excellence in their respective workplace by aligning their actions accordingly.

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

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

Essential Indicators

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

The business of the Company is primarily EPC (Engineering, Procurement and Construction) and civil construction work. Hence, in line with its business models, the Company has identified the following as key stakeholder groups:

| Stakeholder group | Basis of identification |
|----------------------------|---|
| Suppliers/Contractors | EPC and civil construction have significant dependence on supply chain partners for I. Sourcing of key raw materials e.g. fuel, cement, aggregates, steel and other materials for construction projects and high-grade metals, subcomponents and other inputs for construction business. II. Outsourcing of business activities, e.g. low-end civil works in construction projects and certain specialised activities. To maintain sustainable growth, designers, consultants, suppliers/contractors are key elements in meeting the desired product and cost objectives for various contracts. |
| Government | Government (Central and State) orders contribute ~39% of the current order-book. Additionally, orders from Government owned enterprises (PSUs) contribute ~21% of the order-book. Combined, they are the largest customers for the Company and play a crucial role in the future growth plans of the Company. |
| Customers | Private sector currently contributes 40% of the total order-book. The Company has strong brand recall amongst its diversified customer base and function as partners in developing innovative solutions or business offerings. |
| Employees and Workforce | Construction is a labour-intensive activity and the Company employs over 10,981 workers in addition to 3,564 of its own employees (including Project sites, Depots and offices). Hence, the Company plays a key role in their skill development, health and well-being for the Company's ongoing and future operations. |
| Regulatory bodies | Various business units of the Company operate in a variety of sectors, each of which is governed by a specific regulatory body. The Company understands the requirements of these agencies and ensures that they are complied with to maintain desired compliance levels. |
| Shareholders and Investors | Shareholders and investors play both direct and indirect role in the Company's operations, providing finance, governance and controlling various aspects of a business. The Company actively engages with them for the smooth conduct of business operations. |
| Media | Media is one of the important communication channels for the Company to highlight its business performance, visibility, responsible changes for the benefit of society, environment and bridges the communication gap, if any, amongst its stakeholders. |
| Communities | The Company helps catalyse socio-economic development of communities around its premises at various locations across the country. Focus is on under-privileged and marginalised sections of the society to bring them at par with others. |

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

| Sl. No. | Stakeholder Group | Whether identified as Vulnerable & Marginalised 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 |
|---------|----------------------------|--|--|--|--|
| 1 | Shareholders and investors | No | Press Releases, Quarterly Results, Annual Reports, Newspaper publications, Analyst/Investor meet and Conferences, Investor presentation, Concall, audio link and transcripts, Stock Exchange filings, General Meetings, E-mail communication and Company's website as per Law and Regulations. | Periodically and event based | To provide update on Company's financial and operational performance addressing investor queries and any event-based announcement filed with the stock exchanges |
| 2 | Media | No | Press Releases, Investor Presentation, General Meetings and Media interactions | Periodically and event based | To provide update on Company's financial and operational performance and any event-based announcement filed with the stock exchanges |
| 3 | Customers | No | Business interactions, client satisfaction surveys | At convenient intervals | Customer satisfaction and feedback. Project delivery, timeline, challenges that are faced during execution. |
| 4 | Government | No | Press Releases, Quarterly Results, Annual Reports, Sustainability Reports, Stock Exchange filings, subject specific meetings, representations | As and when required | Reporting requirement, other requirement (specified by client/ employer), statutory compliance, support from authority and resolution of issues. |



| Sl. No. | Stakeholder Group | Whether identified as Vulnerable & Marginalised 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 |
|---------|------------------------|--|--|--|---|
| 5 | Employees | No | <ul style="list-style-type: none"> Circular and messages from corporate and line management Corporate social initiatives | As and when required | Employees' growth and benefits, their expectations, career growth, professional development, leadership skills and team building, Interpersonal Relationship, communication and presentation skills and continuing education and training, etc. |
| 6 | Suppliers/ Contractors | No | Regular supplier and dealer meets. Business interactions | As and when required | Identifying need and expectation, schedule, supply chain issue, creating awareness and imparting other training, their regulatory compliance, EHS performance etc. |
| 7 | Community | No | Direct contribution through implementing agencies for CSR activities nearby company's Projects sites | As and when required. | To help the marginalised sections of the society and to support government approved CSR activities. |

PRINCIPLE 5 Businesses should respect and promote human rights

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 2022-23 | | | FY 2021-22 | | |
|------------------------|--------------|--------------------------------------|---------------|--------------|--------------------------------------|--------------|
| | Total (A) | No. of employees/workers covered (B) | % (B/A) | Total (C) | No. of employees/workers covered (D) | % (D/C) |
| Employees | | | | | | |
| Permanent | 2398 | 399 | 16.64% | 2071 | 78 | 3.77% |
| Other than permanent | 1166 | 57 | 4.88% | 908 | 22 | 2.42% |
| Total Employees | 3564 | 456 | 12.79% | 2979 | 100 | 3.36% |
| Workers | | | | | | |
| Permanent | 42 | 0 | 0.00% | 45 | 0 | 0.00% |
| Other than permanent | 10939 | 0 | 0.00% | 13028 | 0 | 0.00% |
| Total Workers | 10981 | 0 | 0.00% | 13073 | 0 | 0.00% |

Note: Training on various issues related to human rights are covered under new employee induction, EHS training, POSH and Code of Conduct.

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

| Category | Total (A) | FY 2022 – 23 | | | | Total (D) | FY 2021-22 | | | |
|-----------------------------|-------------|-----------------------|----------------|------------------------|----------------|-------------|-----------------------|----------------|------------------------|----------------|
| | | Equal to Minimum Wage | | More than Minimum Wage | | | Equal to Minimum Wage | | More than Minimum Wage | |
| | | No. (B) | %(B/A) | No. (C) | %(C/A) | | No. (E) | %(E/D) | No. (F) | %(F/D) |
| Employees | | | | | | | | | | |
| Permanent | 2398 | 0 | 0.00% | 2398 | 100.00% | 2071 | 0 | 0.00% | 2071 | 100.00% |
| Male | 2340 | 0 | 0.00% | 2340 | 100.00% | 2026 | 0 | 0.00% | 2026 | 100.00% |
| Female | 58 | 0 | 0.00% | 58 | 100.00% | 45 | 0 | 0.00% | 45 | 100.00% |
| Other than Permanent | 1166 | 0 | 0.00% | 1166 | 100.00% | 861 | 0 | 0.00% | 861 | 100.00% |
| Male | 1148 | 0 | 0.00% | 1148 | 100.00% | 844 | 0 | 0.00% | 844 | 100.00% |
| Female | 18 | 0 | 0.00% | 18 | 100.00% | 17 | 0 | 0.00% | 17 | 100.00% |
| Workers | | | | | | | | | | |
| Permanent | 42 | 42 | 100.00% | 0 | 0.00% | 45 | 45 | 100.00% | 0 | 0.00% |
| Male | 42 | 42 | 100.00% | 0 | 0.00% | 45 | 45 | 100.00% | 0 | 0.00% |
| Female | 0 | 0 | 0.00% | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0.00% |

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

| Category | Total (A) | FY 2022 – 23 | | | | Total (D) | FY 2021-22 | | | |
|----------------------|-----------|-----------------------|---------|------------------------|--------|-----------|-----------------------|---------|------------------------|--------|
| | | Equal to Minimum Wage | | More than Minimum Wage | | | Equal to Minimum Wage | | More than Minimum Wage | |
| | | No. (B) | %(B/A) | No. (C) | %(C/A) | | No. (E) | %(E/D) | No. (F) | %(F/D) |
| Other than Permanent | 10939 | 10939 | 100.00% | 0 | 0.00% | 13028 | 13028 | 100.00% | 0 | 0.00% |
| Male | 10939 | 10939 | 100.00% | 0 | 0.00% | 13028 | 13028 | 100.00% | 0 | 0.00% |
| Female | 0 | 0 | 0.00% | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0.00% |

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 |
| Board of Directors (BoD) | 2* | 2,10,60,728 | 0 | 0 |
| Key Managerial Personnel (KMP) | 2** | 1,01,20,640 | 0 | 0 |
| Employees other than BoD and KMP | 2336 | 10,27,836 | 58 | 11,43,113 |
| Workers | 42 | 2,53,674 | 0 | 0 |

Note- * BOD – Median considered for Executive Directors only.

** KMP - Median not considered for Executive Directors.

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, Head of the Human Resources is responsible for addressing any issues regarding human rights.

5. Describe the internal mechanisms in place to redress grievances related to Human Rights issues.

All grievances are addressed as and when received by the respective project manager/functional head through IR/Admin. in co-ordination with HR. All grievances are duly investigated and appropriate actions are taken to resolve them.

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

| | FY 2022-23 | | | FY 2021-22 | | |
|-----------------------------------|-----------------------|---------------------------------------|---------|-----------------------|---------------------------------------|---------|
| | Filed during the year | Pending resolution at the end of year | Remarks | Filed during the year | Pending resolution at the end of year | Remarks |
| Sexual Harassment | 0 | 0 | - | 0 | 0 | - |
| Discrimination at workplace | 0 | 0 | - | 0 | 0 | - |
| Child Labour | 0 | 0 | - | 0 | 0 | - |
| Forced Labour/Involuntary Labour | 0 | 0 | - | 0 | 0 | - |
| Wages | 0 | 0 | - | 0 | 0 | - |
| Other human rights related issues | 0 | 0 | - | 0 | 0 | - |

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

The Company has the following policies to address and prevent adverse consequences to the complainant in discrimination and harassment cases:

- Whistle Blower Policy
- Codes of Ethical Conduct
- Prevention of Sexual Harassment Policy
- Grievance Redressal Policy
- Code of Conduct for Vendors and Suppliers

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

Yes.



9. Assessments for the year:

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

Note: The Company undertook internal assessment through its EHS, HR and IR functions

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

None.

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 | FY 2021-22 |
|--|---------------------|---------------------|
| Total electricity consumption (A) | 148059.99 GJ | 51215.55 GJ |
| Total fuel consumption (B) | 593953.57 GJ | 436977.20 GJ |
| Energy consumption through other sources (C) | - | - |
| Total energy consumption (A+B+C) | 742013.56 GJ | 488192.78 GJ |
| Energy intensity per rupee of turnover (Total energy consumption/turnover in rupees) | 0.000016037 | 0.0000150235 |
| Energy intensity (optional) - the relevant metric may be selected by the entity | - | - |

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency: M/s TUV India Pvt. Ltd. is doing IMS related audit.

2. Does the entity have any sites/facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.

No, the Company has not participated in the PAT scheme of the Government of India. However, to reduce its energy consumption, it has incorporated energy efficiency practices on several projects.

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

| Parameter | FY 2022-23 | FY 2021-22 |
|---|--------------------|-------------------|
| Water withdrawal by source (in kilolitres) | | |
| (i) Surface water | 2214177.25 | 937462.18 |
| (ii) Groundwater | 54963.41 | 5670.2 |
| (iii) Third party water | 60514141.85 | 23098.95 |
| (iv) Seawater/desalinated water | 19642 | - |
| (v) Others* | 25371.12 | 34327 |
| Total volume of water withdrawal (In kilolitres) (i + ii + iii + iv + v) | 62828295.63 | 1000558.33 |
| Total volume of water consumption (In kilolitres) | 62802924.51 | 966231.33 |
| Water intensity per rupee of turnover (Water consumed/turnover) | 0.00135734 | 0.00002973 |
| Water intensity (optional) - the relevant metric may be selected by the Entity | - | - |

*Others - Recycled water for dust suppression.

Water Consumption = Total Water Withdrawal – Total Water Discharge (Others)

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: M/s TUV India Pvt. Ltd. is doing IMS related audit.

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

The Company is working on Zero Liquid Discharge Mechanism, mostly at batching plant areas where it uses generated wastewater for dust suppression activity after treatment through constructed sedimentation/settling tank. The quantity of recycled water was 25371 m³ in FY 2022-23 and 34327 m³ in FY 2021-22.

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

| Parameter | Please specify unit (µg/m3) | FY 2022-23 | FY 2021-22 |
|-------------------------------------|-----------------------------|------------|------------|
| NOx | µg/m3 | 914.68 | 512.43 |
| Sox | µg/m3 | 296.68 | 254.04 |
| Particulate matter (PM) | µg/m3 | 1834.9 | 1421.13 |
| Persistent organic pollutants (POP) | µg/m3 | 76.34 | - |
| Volatile organic compounds (VOC) | µg/m3 | 0.9 | 0.9 |
| Hazardous air pollutants (HAP) | - | - | - |
| Others please Specify | - | - | - |

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency: M/s TUV India Pvt. Ltd. is doing IMS related audit.

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

| Parameter | Unit | FY 2022-23 | FY 2021-22 |
|---|---|---------------------|----------------------|
| Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available) | Metric tonnes of CO ₂ equivalent | 41755 | 30994 |
| Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available) | Metric tonnes of CO ₂ equivalent | 37015 | 12804 |
| Total Scope 1 and Scope 2 emissions per Rupee of Turnover | Metric tonnes of CO₂ equivalent per Rupee | 0.0000017024 | 0.00000134781 |
| Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity | Metric tonnes of CO₂ e/tons of DRI | - | - |

Assumptions:

- Diesel Consumptions were considered for divisions and depots locations and Vehicular fleet is not included in calculations.
- All the electricity consumptions were considered as purchased electricity.
- Operational emission calculated for AC units purchased before 2022
- Installed emissions calculated for AC units purchased after 2022
- No AC is being discarded in the reporting period
- Annual maintenance is considered for the ACs operational purchased before 2022
- Refrigerants required as per the Tonne capacity of ACs are assumed as per the Hitachi report for refueling

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: M/s TUV India Pvt. Ltd. is doing IMS related audit.

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

Not yet but the Company has plans for the future.

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

| Parameter | FY 2022-23 | FY 2021-22 |
|---|----------------|----------------|
| Total Waste generated (in metric tonnes) | | |
| Plastic waste (A) | 66.4 | 34.9 |
| E-waste (B) | 1.6 | 0.5 |
| Bio-medical waste (C) | 0.008 | 0.002 |
| Construction and demolition waste (D) | 21423.5 | 2381.6 |
| Battery waste (E) | 21.1 | 10.5 |
| Radioactive waste (F) | NA | NA |
| Other Hazardous waste. Please specify, if any. (G) | 45.4 | 43.0 |
| Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector) | 9560.8 | 7543.1 |
| Total (A+B + C + D + E + F + G + H) | 31119.0 | 10013.6 |



| Parameter | FY 2022-23 | FY 2021-22 |
|--|----------------|---------------|
| 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 | 9696.5 | 7632.0 |
| (ii) Re-used | 2142.3 | 238.1 |
| (iii) Other recovery operations | 0 | 0 |
| Total | 11838.8 | 7870.1 |
| For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes) | | |
| Category of waste | | |
| (i) Incineration | 0 | 0 |
| (ii) Landfilling | 0 | 0 |
| (iii) Other disposal operations* | 19281 | 2143 |
| Total | 19281 | 2143 |

* Other disposal operations- Disposed to designated areas provided by client for its further processing.

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: M/s TUV India Pvt. Ltd. is doing IMS related audit.

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 Company is ISO14001:2015 certified organisation and has adopted a robust waste management system considering 3R principles, circular economy and safe and lawful disposal of waste. The Company segregates waste as per its category in store in diverse types of coloured waste bins. The Company stores waste in well managed in-house storage facilities as prescribed in the waste management rules. Disposal of the same is being done according to different rules of waste management under "The Environment Protection Act-1986".

The Company uses hazardous chemicals in very less quantity, except oil/engine oil waste which it stores as per the Hazardous and other Wastes (Management & Transboundary Movement) Rules, 2016, as amended. Generation of Hazardous material waste is less and there is no toxic waste generated. The Company has skilled workforce to manage such waste after taking required precautions. They compulsorily undergo Control of Substances Hazardous to Health (COSHH) training before being engaged to manage hazardous waste. The waste oil and other hazardous materials are handed over to authorised vendors approved by respective Pollution Control Boards at required frequency. Records of the same are maintained through Manifest system.

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 there of and corrective action taken, if any. |
|-------|--------------------------------|--------------------|--|
|-------|--------------------------------|--------------------|--|

The Company gets the project through bidding system, where client floats the tender after getting all required clearances from government agencies before starting any project.

Required permissions from different environmental institutions/government bodies, are taken by the client themselves during tendering period itself. The Company is involved in subsequent execution of such projects

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

| Name and brief details of project | EIA Notification No. | Date | Whether conducted by independent external agency (Yes/No) | Results communicated in public domain. (Yes/No) | Relevant Web link |
|-----------------------------------|----------------------|------|---|---|-------------------|
| N.A. | | | | | |

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): Yes

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

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

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

Essential Indicators

- a) Number of affiliations with trade and industry chambers/associations.
5 (five).
- b) List the top ten 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 | Bombay Chamber of Commerce & industry | State |
| 2 | Construction Federations of India | National |
| 3 | Deep Foundation Institute of India (DFII) | National |
| 4 | National Safety Council | National |
| 5 | British Safety Council | International |

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 |

PRINCIPLE 8 Businesses should promote inclusive growth and equitable development

Essential Indicators

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

| Name and brief details of project | SIA Notification No. | Date of Notification | Whether conducted by independent external agency (Yes / No) | Results communicated in public domain (Yes / No) | Relevant Web link |
|-----------------------------------|----------------------|----------------------|---|--|-------------------|
| N.A. | | | | | |

Social Impact Assessment (SIA) is typically done by the owners/owners' representatives at the onset of projects. The Company's involvement with the projects is at a much later stage and hence SIA is not applicable to the entity.

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

| S. No. | Name of Project for which R&R is ongoing | State | District | No. of Project Affected families (PAFs) | % of PAFs covered by R&R | Amounts paid to PAFs in the FY (In INR) |
|--------|--|-------|----------|---|--------------------------|---|
| N.A. | | | | | | |

Not applicable. No rehabilitation and resettlement were undertaken by the Company during this reporting period.

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

The complaints or grievances received from the community are addressed by the site management involving the industrial and administration departments and the clients, as applicable. Any issue which is unresolved or needs management intervention is escalated to the respective business heads. Any community member can raise complaint through E-mail address provided on the Company's website which is monitored and addressed as per the Company's Whistle Blower Policy.

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

| | FY 2022-23 | FY 2021-22 |
|--|---------------|---------------|
| Directly sourced from MSMEs/small producers | 22.69% | 12.07% |
| Sourced directly from within the district and neighbouring districts | NOT AVAILABLE | NOT AVAILABLE |



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.

As a part of the Company's Integrated Management System, Quarterly customer feedback (Format no. SR-10) survey is conducted and analysis is done within the Company. Customers evaluate the performance on below mentioned parameters on a scale of 1 to 10:

- Project Management for Timely Completion
- Quality Control Supervision
- Response to Observations/Suggestions
- Housekeeping
- Waste Management
- Control of Dust and Noise
- Implementation of Safety Precautionary Measures
- Use of PPE
- Safety Awareness
- Overall Impression

Customer's perception always plays a significant role in the improvement process and the Company has a mechanism in place to receive and respond to consumer complaints and feedback.

Areas of improvement are identified based on quarterly monitoring and action plans are prepared and implemented.

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

| | As a percentage to total turnover |
|---|---|
| Environmental and social parameters relevant to the product | Not Applicable, as the Company does not have any specific consumer product. |
| Safe and responsible usage | |
| Recycling and/or safe disposal | |

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

| | FY 2022-23 | | Remarks | FY 2021-22 | | Remarks |
|--------------------------------|--------------------------|-----------------------------------|---------|--------------------------|-----------------------------------|---------|
| | Received during the year | Pending resolution at end of year | | Received during the year | Pending resolution at end of year | |
| Data privacy | 0 | 0 | - | 0 | 0 | - |
| Advertising | 0 | 0 | - | 0 | 0 | - |
| Cyber-security | 0 | 0 | - | 0 | 0 | - |
| Delivery of essential services | 0 | 0 | - | 0 | 0 | - |
| Restrictive Trade Practices | 0 | 0 | - | 0 | 0 | - |
| Unfair Trade Practices | 0 | 0 | - | 0 | 0 | - |
| Other | 0 | 0 | - | 0 | 0 | - |

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

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

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

Yes, this can be accessed at the following links:

<https://www.itdcem.co.in/about-us/terms-condition/>

<https://www.itdcem.co.in/about-us/privacy-policy/>

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.