



Ashoka Buildcon Limited

**September 05, 2024**

To  
The Manager  
The Department of Corporate Services  
BSE Limited  
Floor 25, P. J. Towers,  
Dalal Street, Mumbai – 400 001

To  
The Manager  
The Listing Department  
National Stock Exchange of India Limited  
Exchange Plaza, Bandra Kurla Complex,  
Bandra (East), Mumbai – 400 051

**Scrip Code: Equity - 533271**  
**Debt – CP – Codes: 727145 & 727783**

**Scrip Symbol: ASHOKA EQ.**

**Dear Sir / Madam,**

**Sub.: Submission of Business Responsibility & Sustainability Report (BRSR) for FY 2023-24**

**Ref: Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Pursuant to Regulation 34(2)(f) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are submitting herewith the Business Responsibility & Sustainability Report (BRSR) for the Financial Year 2023-24.

This is for your kind information and necessary records.

Thanking you,  
Yours faithfully  
**for ASHOKA BUILDCON LIMITED**

**(Manoj Kulkarni)**  
Company Secretary  
ICSI M. No. FCS – 7377

Encl.: As above

**ANNEXURE - VI**  
**BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT**

**SECTION A- GENERAL DISCLOSURES**

*I. Details of the listed entity*

- I-1. Corporate Identity Number (CIN) of the listed entity - L45200MH1993PLC071970  
I-2. Name of the listed entity - ASHOKA BUILDCON LIMITED  
I-3. Year of incorporation - 1993  
I-4. Registered office address - S.NO. 861, ASHOKA HOUSE, ASHOKA MARG, VADALA, NASIK - 422 011  
I-5. Corporate address - S.NO. 861, ASHOKA HOUSE, ASHOKA MARG, VADALA, NASIK - 422 011  
I-6. E-mail - secretarial@ashokabuildcon.com  
I-7. Telephone - 0253-6633705  
I-8. Website - www.ashokabuildcon.com  
I-9. Financial year for which reporting is being done - 2023-24  
I-10. Name of the Stock Exchange(s) where shares are listed - BSE Limited and National Stock Exchange of India Limited  
I-11. Paid-up Capital - Rs.140,36,16,085/-  
I-12. Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report. - Mr. Manoj A. Kulkarni 0253-6664794 [manoj.kulkarni@ashokabuildcon.com](mailto:manoj.kulkarni@ashokabuildcon.com)  
I-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  
I-14. Name of assurance provider - N.A. for FY 23-24  
I-15. Type of assurance obtained - N.A.

*II. Products/services*

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Construction	Roads, Railways, Utility projects	98.54

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

S. No.	Product/Service	NIC Code	% of total Turnover contributed
1	EPC work	42101	98.54

*III. Operations*

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

Location	Number of Plants	Number of Offices	Total
National	106	15	121
International	-	3	3

III-19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	21
International (No. of Countries)	3

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

The contribution of exports as a percentage of the total turnover of the entity is 6.74%

c. A brief on types of customers

The Company's business is the construction of infrastructure and working with various clients such as NHAI, State PWD(s), and State Electricity Boards. Some of the major clients include State and Central Government departments, Ministries, and local municipal bodies etc.

#### IV. Employees

IV-20. Details as at the end of Financial Year a. Employees and workers (including differently abled):

No	Particulars	Total(A)	Male		Female	
			No(B)	%(B/A)	No(C)	%(C/A)
<b>Employees</b>						
1	Permanent (D)	1442	1404	97.36%	38	2.64%
2	Other than Permanent (E)	759	732	96.44%	27	3.56%
3	Total employees (D + E)	2201	2136	97.05%	65	2.95%
<b>Workers</b>						
1	Permanent (F)	152	150	98.68%	2	1.32%
2	Other than Permanent (G)	43	40	93.02%	3	6.98%
3	Total Workers (F + G)	195	190	97.44%	5	2.56%

IV-20. Details as at the end of Financial Year: b. Differently abled Employees and workers:

No	Particulars	Total(A)	Male		Female	
			No(B)	%(B/A)	No(C)	%(C/A)
<b>Differently Abled Employees</b>						
1	Permanent (D)	2	2	100.00%	0	0.00%
2	Other than Permanent (E)	0	0	0.0%	0	0.0%
3	Total differently abled employees (D + E)	2	2	100.00%	0	0.00%
<b>Differently Abled Workers</b>						
1	Permanent (F)	0	0	0.0%	0	0.0%
2	Other than Permanent (G)	0	0	0.0%	0	0.0%
3	Total Workers (F + G)	0	0	0.0%	0	0.0%

IV-21. Participation/Inclusion/Representation of women

	Total(A)	No. and percentage of Females	
		No(B)	%(B/A)
Board of Directors	8	1	12.50%
Key Management Personnel	4	0	0.00%

IV-22. Turnover rate for permanent employees and workers. (Disclose trends for the past 3 years)

	(Turnover rate in current FY)			(Turnover rate in previous FY)			(Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	0.5	0.5	0.5	1.97	1.96	1.97	3.02	7.27	5.15
Permanent Workers	2.3	4.9	3.6	0.93	2.78	1.85	5.56	6.25	5.90

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

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

S. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	Ashoka Concessions Limited	Subsidiary	66.00	No
2	Ashoka Highways (Durg) Limited	Subsidiary	66.00	No
3	Ashoka Highways (Bhandara) Limited	Subsidiary	82.66	No
4	Ashoka Belgaum Dharwad Tollway Limited	Subsidiary	66.00	No
5	Ashoka Sambalpur Baragarh Tollway Limited	Subsidiary	66.00	No
6	Ashoka Dhankuni Kharagpur Tollway Limited	Subsidiary	66.00	No
7	Jaora-Nayagaon Toll Road Company Private Limited	Subsidiary	35.18	No
8	Ashoka-DSC Katni Bypass Road Limited	Subsidiary	99.89	No
9	Ashoka Mudhol Nipani Roads Limited	Subsidiary	100.00	No
10	Ashoka Bagewadi Saundatti Road Limited	Subsidiary	100.00	No
11	Ashoka Hungund Talikot Road Limited	Subsidiary	100.00	No
12	Ashoka Kandi Ramsanpalle Road Private Limited	Subsidiary	100.00	No
13	Ashoka Kharar Ludhiana Road Limited	Subsidiary	66.00	No
14	Ashoka Ranastalam Anandapuram Road Limited	Subsidiary	66.00	No
15	Ashoka Khairatunda Barwa Adda Road Limited	Subsidiary	66.00	No
16	Ashoka Karadi Banwara Road Private Limited	Subsidiary	66.00	No
17	Ashoka Mallasandra Karadi Road Private Limited	Subsidiary	66.00	No
18	Ashoka Belgaum Khanapur Road Private Limited	Subsidiary	66.00	No
19	Ashoka Ankleshwar Manubar Expressway Private Limited	Subsidiary	66.00	No

20	Ashoka Bettadahalli Shivamogga Road Private Limited	Subsidiary	100.00	No
21	Viva Highways Limited	Subsidiary	100.00	No
22	Ashoka Infracore Limited	Subsidiary	100.00	No
23	Ashoka Infrastructure Limited	Subsidiary	100.00	No
24	Viva Infrastructure Limited	Subsidiary	100.00	No
25	Ashoka Pre-Con Private Limited	Subsidiary	51.00	No
26	Ashoka Auriga Technologies Road Private Limited	Subsidiary	100.00	No
27	Ashoka Highway Research Centre Private Limited	Subsidiary	100.00	No
28	Ashoka Concrete Private Limited (erstwhile Ashoka Aerospace Private Limited)	Subsidiary	100.00	No
29	Ratnagiri Natural Gas Private Limited	Subsidiary	100.00	No
30	Blue Feather Infotech Private Limited	Subsidiary	100.00	No
31	Ashoka Endurance Road Developers Private Limited	Subsidiary	100.00	No
32	Ashoka Path Nirman (Nasik) Private Limited	Subsidiary	100.00	No
33	Tech Berater Private Limited	Subsidiary	74.00	No
34	Ashoka Purestudy Technologies Private Limited	Subsidiary	59.00	No
35	Ashoka Banwara Bettadahalli Road Private Limited	Subsidiary	100.00	No
36	AP Technohorizon Private Limited	Subsidiary	47.20	No
37	Ashoka Baswantpur Singnodi Road Private Limited	Subsidiary	100.00	No
38	Ashoka Aakshya Infracore Private Limited	Subsidiary	51.00	No
39	GVR Ashoka Chennai ORR Limited	Subsidiary	100.00	No
40	Abhijeet Ashoka Infrastructure Private Limited	Joint Venture	50.00	No
41	PNG Tollway Limited	Associate	17.16	No
42	Dynamicx Ropeway Private Limited	Associate	49.00	No
43	Mohan Mutha - Ashoka Buildcon LLP	Joint Venture	50.00	No
44	Cube Ashoka JV Co.	Joint Venture	40.00	No
45	ABL Indira Project LLP	Joint Venture	90.00	No

#### VI. CSR Details

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

VI-24. (ii). Turnover (in Rs.) - Rs.7841,27,69,000/-

VI-24. (iii). Net worth (in Rs.) - Rs.3812,49,93,000/-

VII. Transparency and Disclosures Compliances

VII-25. Complaints/Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct:

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 2023-24			FY 2022-23		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes, <a href="https://www.ashokabuildcon.com/contact-us.php">https://www.ashokabuildcon.com/contact-us.php</a>	0		0	0		
Investors (other than shareholders)	Yes <a href="https://www.ashokabuildcon.com/corporategovernance.php">https://www.ashokabuildcon.com/corporategovernance.php</a>	0		0	0		
Shareholders	Yes <a href="https://www.ashokabuildcon.com/corporategovernance.php">https://www.ashokabuildcon.com/corporategovernance.php</a>	40	1	Subsequently the grievance is resolved.	46	0	NA
Employees and workers	Yes <a href="https://www.ashokabuildcon.com/files/investors/corporate-governance/ABL-%20Code%20of%20Conduct.pdf">https://www.ashokabuildcon.com/files/investors/corporate-governance/ABL-%20Code%20of%20Conduct.pdf</a>	0		0	0		
Customers	Yes <a href="https://www.ashokabuildcon.com/contactus.php">https://www.ashokabuildcon.com/contactus.php</a>						
Value Chain partners	Yes <a href="https://www.ashokabuildcon.com/contactus.php">https://www.ashokabuildcon.com/contactus.php</a>						
Other (please specify)							

VII-26. Overview of the entity's material responsible business conduct issues. Please indicate material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, approach to adapt or mitigate the risk along-with its financial implications, as per the following format.\

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Climate Change	Opportunity	We view climate change as an opportunity as the response to mitigate climate change will require the world to get ready for new and better products with lower carbon footprint and environmental impacts.	The Organization is preparing itself for the changing business environment as a result of climate change	Positive
2	Environmental Impact	Risk	The Organization is in construction business and the disruption in operations could have the risk of creating an adverse economic impact	The Organization has implemented ISO 14001:2015 guidelines with environment protecting environment as key Priority.	Negative
3	Energy conservation	Opportunity	Energy conservation leads to use of lesser energy for same or higher output and hence, it leads to lower costs and significantly helps in reducing environmental impact.	The Organization is continuously taking steps for conservation of energy such as installation of more energy efficient technology and Products.	Positive
4	Carbon Emissions	Opportunity	Carbon emission is considered the primary driver of global climate change. The scientific studies have proven that carbon emissions from industries strengthen the greenhouse effect, causing climate change.	The Organization is working on a plan to reduce the emissions and align itself to the emission reduction commitments.	Positive
5	Water usage and management	Opportunity	Efficient water usage and management leads to lower costs and also helps in reducing negative impact on groundwater depletion and pollution in water bodies.	The Organization has a mechanism to recycle waste water and it is processed accordingly. The Organization is also committed to efficient use of water.	Positive
6	Waste reduction	Opportunity	Waste reduction is the general practice of using less material to minimize waste generation. Waste reduction leads to conservation of natural resources and savings in costs.	The Organization is committed to waste reduction in order to accomplish environmental and economic benefits.	Positive
7	Material handling	Risk	The Organization is involved in material handling which includes the movement and storage of materials and products. This includes various steps such as construction material handling, building operations, and other activities.	The Organization adopts the best-in-class industry practices to deal with materials to ensure the most efficient and effective material handling. This helps us to minimize and mitigate the risks involved.	Negative

8	Supply chain management	Risk	The external and internal events could lead to difficulty in sourcing and transport of materials and end products leading to loss of business opportunity and revenues.	The Organization constantly optimizes on cost effectiveness and efficient deliveries. The materials are procured from reputed manufacturers to ensure delivery timelines	Negative
9	Health & Safety	Risk	Because of the nature of its operations, health and safety is a key risk, which could jeopardize the health and safety of our employees and customers. It requires that we make an objective assessment of hazards that can lead to the harm, injury, death, or illness of employees at the workplace or could harm customers.	The Organization has 'zero tolerance' for any compromise or deviation from accepted safety norms and everyone is expected to abide with them.	Negative
10	Talent Management	Opportunity	Attracting, developing and retaining the right talent is essential for business operations on a day-to-day basis and for the employee morale on a long-term basis. The future growth of the Organization is critically dependent on these aspects.	The Organization strongly believes that human capital is one of the vital constituents for success. The Organization has been actively working on this.	Positive
11	Employee Engagement	Opportunity	Employee engagement is an objective and subjective measure of the interest, drive, level of enthusiasm and dedication employees feel toward their job and their broader responsibilities. This is an opportunity for the Organization as it has been observed that better engaged employees are more concerned about their work and about the performance of the Organization.	The Organization strives to provide a conducive and supportive work environment to help the employees excel through various employee engagement programs. The management focuses on making available better tools, technology, techniques at the work place to optimally harness the potential of employees and teams.	Positive
12	Community Engagement	Opportunity	For business resilience and a positive and sustainable long- term engagement with the community, the organizations need to work collaboratively and with a clear vision. The people directly and indirectly associated and affiliated with the Organization are important stakeholders.	The Organization endeavour's to track its initiatives undertaken to ensure that the community is benefited. The programs and progress are regularly reviewed and assessed by the senior management.	Positive



SECTION B- MANAGEMENT AND PROCESS DISCLOSURES

Policy and management processes

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
1. b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
1. c. Web Link of the Policies, if available	<a href="https://www.ashokabuildcon.com/files/investors/corporate-governance/ABL-CodeofConduct.pdf">https://www.ashokabuildcon.com/files/investors/corporate-governance/ABL-CodeofConduct.pdf</a>	-	<a href="https://www.ashokabuildcon.com/files/investors/corporate-governance/HumanRightsPolicy.pdf">https://www.ashokabuildcon.com/files/investors/corporate-governance/HumanRightsPolicy.pdf</a>	-	<a href="https://www.ashokabuildcon.com/files/investors/corporate-governance/HumanRightsPolicy.pdf">https://www.ashokabuildcon.com/files/investors/corporate-governance/HumanRightsPolicy.pdf</a>	<a href="https://www.ashokabuildcon.com/files/investors/corporate-governance/AsLowReasonablyPracticable.pdf">https://www.ashokabuildcon.com/files/investors/corporate-governance/AsLowReasonablyPracticable.pdf</a>	-	<a href="https://www.ashokabuildcon.com/files/investors/corporate-governance/CSRPolicy.pdf">https://www.ashokabuildcon.com/files/investors/corporate-governance/CSRPolicy.pdf</a>	<a href="https://www.ashokabuildcon.com/files/investors/corporate-governance/AsLowReasonablyPracticable.pdf">https://www.ashokabuildcon.com/files/investors/corporate-governance/AsLowReasonablyPracticable.pdf</a>
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4. Name of the national and international codes/certifications/labels/standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	-	-	ISO 45001:2018	-	-	ISO 14001:2015	-	-	ISO 14001:2015
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	Our Company recognizes the significance of establishing targets to assess advancement towards achieving all the principles of the NGRBC. Since the ESG reporting is at the initial stage, commitments and targets will be set out and performance of the same will be evaluated in due course of time.								

6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	Monitoring processes are being developed in order to periodically review the performance against the commitments and targets
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*Governance, leadership and oversight*

7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)	Good governance is at the core of all our operations. We believe in highest ethical standards while functioning, and continue to follow the same and watchful about all the compliances. As an organization, we understand the significance of environmental, social, and governance practices in fostering a better future for the community. Our operations focus on integration of ESG practices through various initiatives for achieving our sustainability goals. Our CSR initiatives cover various sectors mainly healthcare and education. We maintain a culture of fairness and equality by providing consistent food quality, regular health check-ups, health & safety awareness campaigns from time to time at sites and employee engagement activities. We also provide training on health & safety, quality and functional aspects.
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr. Sanjay Londhe, Whole-time Director and CEO (Projects)
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	No.

10. Details of Review of NGRBCs by the Company: Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee

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

11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.

Sr. no	P1	P2	P3	P4	P5	P6	P7	P8	P9
1	No								

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

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

## 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

EI-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	Percentage of persons in respective category covered by the awareness programmes
Board of directors	4	Corporate governance, Regulatory updates, Code of Conduct and BRSR applicability. These trainings are intended to support the Board of Directors with respect to overseeing responsible business conduct, and to guide the business to be future-ready.	100
Key Managerial personnel	4	Corporate governance, Regulatory updates, Code of Conduct and BRSR applicability. The KMPs are apprised on the latest developments, while ensuring responsible business conduct along the operations	100
Employees other than BoD and KMPs	48	HSE Management, EMS, OHSMS Management system. The trainings given to the employees helps ensure that proper safety protocols are followed in the workplace, but also to ensure that resource usage is done in a way that leads to minimal impact on the environment.	62
Workers	124	Worker's OHS Training Program, On-Job Safety Measures. This is done to ensure that proper safety protocols are followed at work, reducing the chance of injuries.	48

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

#### Monetary

Category	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine	0	0	0	0	0
Settlement	0	0	0	0	0
Compounding fee	0	0	0	0	0

#### Non-Monetary

Category	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment	0	0	0	No
Punishment	0	0	0	No

EI-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.

S. No.	Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
1		NA

EI-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 ‘zero tolerance’ of any practice that may be classified as corruption, bribery or giving or receipt of bribes and the same has been mentioned in its Code of Conduct. The objective of the policy is to serve as a guide for all apex management & employees and associated persons for ensuring compliance with applicable anti-bribery laws, rules and regulations. Ashoka Buildcon limited is committed to maintaining the highest ethical standards and vigorously enforces the integrity of its business practices wherever it operates throughout the world. The Company will not engage in bribery or corruption. Policy Link: <https://www.ashokabuildcon.com/files/investors/corporate-governance/ABL-%20Code%20of%20Conduct.pdf>

EI-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	(Current Financial Year)	(Previous Financial Year)
Directors	0	0
KMPs	0	0
Employees	0	3
Workers	0	0

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

Category	Number (CY)	Remarks (CY)	Number (PY)	Remarks (PY)
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	NA	0	NA
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	NA	0	NA

EI-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.

Suspension letter was issued to all the 03 employees for which domestic inquiry was pending in the previous financial year.

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

Particulars	Current Financial Year	Previous Financial Year
Number of days of accounts payables	71	64

EI-9. Open-ness of business. Provide details of concentration of purchases with trading houses, dealers, and related parties along-with loans and advances & investments, with related parties, in the following format. Concentration of Purchases-

Parameter	Metrics	FY2023-24	FY2022-23
Concentration of Purchases	a. Purchases from trading houses as % of total purchases		
	b. Number of trading houses where purchases are made from		

	c. Purchases from top 10 trading houses as % of total purchases from trading houses		
Concentration of Sales	a. Sales to dealers / distributors as % of total sales		
	b. Number of dealers / distributors to whom sales are made		
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors		
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	3.46	5.70
	b. Sales (Sales to related parties / Total Sales)	19.05	32.92
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	100	100
	d. Investments ( Investments in related parties / Total Investments made)	99.71	99.99

Remarks: For purchases from Trading Houses, we have considered vendors who are certified as Export Houses by the Directorate General of Foreign Trade.

#### Leadership Indicators

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

S. No.	Total number of awareness programmes held	Topics / principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
1	71	Health, Safety & Environment awareness trainings and awareness sessions on BRSR & Principle 6	40

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

Yes, the Company has processes in place to avoid/ manage conflict of interests involving members of the Board. Generally, approval of the Audit committee and if required Board approval from non-interested directors especially independent director is obtained. This is to avoid any potential conflicts of interest with the Company. The Board is aware of its fiduciary capacity and it exercises its responsibilities diligently.

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

**Essential Indicators**

EI-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.

Category	Current Financial Year	Previous Financial Year	Details of improvements in environmental and social impacts
R&D	0	0	Nil
Capex	0	0	Nil

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

EI-2.b. If yes, what percentage of inputs were sourced sustainably?

Yes, as a construction company, we have used the locally available material from industries which is the waste of manufacturing industries, and power plants such as pond ash, fly ash, copper, iron slag, and shredded plastics. 20% to 30% of Fly Ash, and 30% to 50% of Reclaimed Asphalt Pavement material (milling material) is sustainably procured.

EI-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. –

Being a Construction/Infrastructure company, i.e. service industry, the company does not have any specific product to reclaim at the end of life. However, at the project sites, there are systems in place for waste management and to recycle, reuse and dispose in line with regulatory requirement for the generated waste during course of construction and operation.

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

**Leadership Indicators**

LI-1. Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? If yes, provide details in the following format?

S. No.	NIC Code	Name of Product /Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the web-link.
1				NA		

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

S. No.	Name of Product / Service	Description of the risk / concern	Action Taken
1	Disposal of hazardous waste	Land and Air pollution due to	Implementation of waste management guidelines based on 3R principle i.e. Reduce, Reuse & Recycle. Reduction in waste generation is achieved by proper material planning, eco-friendly

like waste oil, tyres, oil containers etc.	hazardous waste storage and disposal.	material packaging etc. Waste Oil is sold to the Authorized Oil waste recycler for disposal as per PCB Norms.
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LI-3. Percentage of recycled or reused input material to total material (by value) used in production (for manufacturing industry) or providing services (for service industry).

Indicate input material	Recycled or re-used input material to total material	
	FY2023-24	FY2022-23
Fly Ash	13 % to 20 %	10% to 12%
Milling Material	22 % to 25 %	17% to 20 %

LI-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:

	FY2023-24			FY2022-23		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	0	14.26	0	0	2.47	0
E-waste	0	21.1	0	0	1.48	0
Hazardous waste	0	31.03	0	0	2.09	0
Other waste	0	0	0	0	0	0

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

S. No.	Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
1		NA

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

Essential Indicators

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent Employees											
Male	1404	1404	100.00%	1404	100.00%	0	0.00%	0	0.00%	0	0.00%
Female	38	38	100.00%	38	100.00%	38	100.00%	0	0.00%	0	0.00%
Total	1442	1442	100.00%	1442	100.00%	38	100.00%	0	0.00%	0	0.00%
Other than permanent Employees											
Male	732	732	100.00%	732	100.00%	0	0.00%	0	0.00%	0	0.00%
Female	27	27	100.00%	27	100.00%	27	100.00%	0	0.00%	0	0.00%
Total	759	759	100.00%	759	100.00%	27	100.00%	0	0.00%	0	0.00%



EI-1.b. Details of measures for the well-being of workers. .

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent Workers											
Male	150	150	100.00%	150	100.00%	0	0.00%	0	0.00%	0	0.00%
Female	2	2	100.00%	2	100.00%	2	100.00%	0	0.00%	0	0.00%
Total	152	152	100.00%	152	100.00%	2	100.00%	0	0.00%	0	0.00%
Other than permanent Workers											
Male	40	40	100.00%	40	100.00%	0	0.00%	0	0.00%	0	0.00%
Female	3	3	100.00%	3	100.00%	3	100.00%	0	0.00%	0	0.00%
Total	43	43	100.00%	43	100.00%	3	100.00%	0	0.00%	0	0.00%

EI-1.c. Spending on measures towards well-being of employees and workers (including permanent and other than permanent) in the following format:

Particulars	Current Financial Year	Previous Financial Year
Cost incurred on well-being measures as a % of total revenue of the company	0.09 %	0.08 %

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

Benefits	No. of employees covered as a % of total employees. (CY)	No. of workers covered as a % of total workers. (CY)	Deducted and deposited with the authority (Y/N/N.A.). (CY)	No. of employees covered as a % of total employees. (PY)	No. of workers covered as a % of total workers. (PY)	Deducted and deposited with the authority (Y/N/N.A.). (PY)
PF	100	100	Yes	100	100	Yes
Gratuity	100	100	Yes	100	100	Yes
ESI	100	100	Yes	100	100	Yes
Other: please specify	-	-	-	-	-	-

Remarks: PF, Gratuity and ESI are applicable and complied for 100% of eligible employees and workers.

EI-3. 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, most of the Company's permanent office buildings are accessible to differently abled employees and workers.

EI-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 , [https://hrcorner.purestudy.com/hr\\_policy](https://hrcorner.purestudy.com/hr_policy). This policy is available on our intranet

EI-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	Not Applicable		Not Applicable	
Female	Not Applicable		Not Applicable	
Total	Not Applicable		Not Applicable	

Remarks: Not applicable, as none of the employees/ workers took maternity leave

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

Category	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	Yes. Grievance redressal mechanism is available at all project site locations. Complaints can be raised through the QR code provided at the project site or directly reported to the HR & Admin and Project Head. Also, grievances can be raised through e-mails and all the grievances that are received through different platforms are directed to the respective function owner and resolved through the respective departments.
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

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

Category	FY2023-24			FY2022-23		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union(B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union(D)	%(D / C)
Total Permanent Employees	1442	0	0.00%	1353	0	0.00%
- Male	1404	0	0.00%	1318	0	0.00%
- Female	38	0	0.00%	35	0	0.00%
Total Permanent Workers	152	0	0.00%	182	0	0.00%
- Male	150	0	0.00%	179	0	0.00%
- Female	2	0	0.00%	3	0	0.00%

EI-8. Details of training given to employees and workers:

Category	FY2023-24					FY2022-23				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
<b>Employees</b>										
Male	2136	2024	94.76%	2136	100.00%	1903	1903	100.00%	801	42.09%
Female	65	58	89.23%	65	100.00%	44	44	100.00%	0	0.00%
Total	2201	2082	94.59%	2201	100.00%	1947	1947	100.00%	801	42.09%
<b>Workers</b>										
Male	190	190	100%	190	100.00%	284	284	100.00%	90	31.69%
Female	5	5	100%	5	100.00%	3	3	100.00%	0	0.00%
Total	195	195	100%	195	100.00%	287	287	100.00%	90	31.36%

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

Category	FY2023-24			FY2022-23		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
<b>Employees</b>						
Male	2136	2136	100.00%	1903	1318	69.26%
Female	65	65	100.00%	44	35	79.55%
Total	2201	2201	100.00%	1947	1353	69.49%

<b>Workers</b>						
Male	190	190	100.00%	284	179	63.03%
Female	5	5	100.00%	3	3	100.00%
Total	195	195	100.00%	287	182	63.41%

EI-10.a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No). If yes, the coverage such system? - Yes, Ashoka Buildcon Limited is ISO certified as an Occupational Health and Safety Management System (ISO45001:2018 OHSMS) and Implemented at all project sites. ABL has implemented the OHSMS system as per the clause conditions of OHSMS (ISO 45001:2018):

1. Hazard identification and assessment
2. Incident reporting and investigation
3. Employee training and awareness
4. HSE Management Plan
5. Emergency preparedness and response
6. Contractor management
7. Monitoring and evaluation
8. HSE Promotional activity: A. HSE Awareness Campaign B. Safety Contests C. Safety Committee D. Safety Rewards and Recognition
9. Compliance Obligations A. Occupational Health and Safety

EI-10.b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?

ABL has implemented a hazard identification and risk Assessment (HIRA) process to identify and control all the hazards in construction project sites. All identified risks and risk control measures as per risk assessment are documented, approved and communicated to all relevant parties involved in the activity. Critical activities are carried out using a permit to work system which identifies the hazards as per checkpoint and permits are given only after compliance with safety norms. HSE Inspections using a checklist help to identify the hazards for all types of routine activities. Corporate team inspections, safety walks etc. are carried out on a non-routine basis for hazard identification and risk management.

EI-10.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 processes for workers to report work-related hazards and to remove themselves from such risks. Worksites are controlled by site Engineers & Supervisors and the Workers are trained to report such hazards through regular training. The site engineers and supervisor take proactive steps to remove the hazards from work sites in consultation with section in-charge and HSE officers at the site.

EI-10.d. Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? (Yes/ No)

Yes, employees/ worker of the entity have access to non-occupational medical and healthcare services.

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

<b>Safety Incident/Number</b>	<b>Category</b>	<b>FY2023-24</b>	<b>FY2022-23</b>
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	0	0
Total recordable work-related injuries	Employees	0	0
	Workers	0	0
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

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

Ashoka Buildcon Limited strives to provide a safe and healthy workplace for employees, contractors, and visitors through the following measures:

1. Educating employees, workers, and contractors on Health and safety systems
2. Conducting Regular Safety Inspections,
3. Providing First Aid and Medical Facilities
4. Providing Insurance and Policy: All workers and employees are ensured under the WC Policy.
5. Providing a welfare policy for all project staff members.
6. Implementing Safety Policies and Procedures
7. Providing the appropriate personal protective equipment (PPE) to Employees and contractors.
8. Conducting Hazard Assessments to determine the appropriate control measures to mitigate the risks

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

	FY2023-24			FY2022-23		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0	Nil	0	0	Nil
Health & Safety	0	0	Nil	0	0	Nil

EI-14. Assessments for the year:

Category	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	100% ABL has its robust Internal audit process in line with ISO 9001:2015 & ISO 45001: 2018 requirement and it covers all construction projects, offices. At least one internal audit is conducted in a financial year for all such operations/sites/ manufacturing units/offices
Working Conditions	100%

EI-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 Health, Safety & Environment Policy and procedures are implemented at the site and its verification is carried out through internal audits. The Procedures include guidelines for safe working at sites and its verification through various types of checklists. The identified Observations are discussed with the project team for immediate actions to be taken and to minimize the significant risks. The Internal audit helps to identify the gaps and to suggest the appropriate corrective actions. HSE risk assessment practices are adopted by the project team to identify the risk in advance and significant risks are discussed in safety meetings to improve safety during the activities such activities are identified as follows: 1. Self E-Learning- Ashoka Buildcon Learning Environment - HSE Training Modules on high-risk activities with assessments. 2. Establishment of well-equipped training halls for all levels of pieces of training 3. HSE Alert on incidents and its related control measures 4. Warning Signs/ cautionary signs at the work locations Company has Prepared and implemented in detailed Incident Investigation methodology for all types of incidents to identify the correct root cause of accidents and the reports are reviewed during Board of Directors Meetings to ensure its effective implementation.

## Leadership Indicators

LI-1. Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Y/N) (B) Workers (Y/N). - Yes, The Company extends life insurance coverage for work related death of its employees and workers under the Payment of Gratuity Act, 1972 .

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

Adherence to the statutory provisions including payment and deduction of statutory dues is incorporated in the contract agreement with the value chain partners. The Company has set the mechanism that all the relevant clauses dealing with statutory compliance are followed by both sides:

- At the time of on-boarding value chain partner, the Company prefers selection of statute-compliant value chain partners.
- The Copies of statutory dues, challans are obtained from value chain partners towards statutory dues applicable while processing payment of bills.
- To adhere to strict statutory compliance, company holds part of value chain partner's dues toward the non-compliance observed and it is released on receipt of compliance.

LI-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 are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

	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	
	FY2023-24	FY2022-23	FY2023-24	FY2022-23
Employees	0	0	0	0
Workers	0	0	0	0

LI-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)

-Yes

LI-5. Details on assessment of value chain partners:

Category	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	Varying from 40% to 65%
Working Conditions	Major vendors / suppliers are assessed through a detailed checklist of more than on EHS parameters. The major suppliers account for 30% to 60% by value of business done with such partners.)

LI-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.

The company had its own mechanisms to address such risks through its HR & HSE policy and SOPs. Periodic training is conducted through the various channels and procedures and corrective & preventive measures are specified to avoid such risks.

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

**Essential Indicators**

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

Any individual or group of individuals or institution that adds value to the business chain of the Ashoka Buildcon Limited is identified as a core stakeholder. This inter alia includes government agencies, investors, shareholders, employees and customers and key partners, regulators, lenders, research analysts, communities and non-governmental organizations, suppliers amongst others.

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

S. No.	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
1	Investor / Stakeholder	No	Press Releases, dedicated email ID for Investor Grievances, Annual Reports, Integrated Reports, AGM (Shareholders interaction), Investors meets, stock exchange filings and corporate website	As and When Required	To understand their need and expectation which are material to the Company Key topics are company's financial performance, ESG performance etc.
2	Government	No	Press Releases, Quarterly Results, Annual Reports, Sustainability / Integrated Reports, Stock Exchange filings, issue specific meetings, representations and filing on Govt. Portals as mandated by Rules & Regulations applicable to the company	As and when Required	Reporting requirement, statutory compliance, support from authority and resolution of issues.
3	Employees	No	Employee satisfaction surveys, engagement surveys • Circular and messages from corporate and management on Notice Board, E-mails, SMS, via intranet, social media	As and when required	Employees' growth and benefits, their expectation, volunteering, career growth, professional development and continuing education and skill training etc.
4	Suppliers/ contractors	No	Regular supplier and dealer meets	As and when required	Need and expectation, schedule, supply chain issue, need for awareness and other training, their regulatory compliance, EHS performance etc.
5	Communities / non-governmental organizations	No	Direct engagement and through the Company's CSR project implementation partners	As and when required	Their expectation and feedback on impact/success of CSR project. Also review scale up potentials and

					further Engagement scope.
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### Leadership Indicators

LI-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.

Ashoka Buildcon Limited is always proactive to understand the stakeholders' issues and hence interacting with the various stakeholders and is also carrying out formal and informal surveys to understand their views. Also maintaining constant and proactive engagement with our key stakeholders enables the Corporation to better communicate its strategies and performance. Continuous interaction helps align expectations, thereby empowering the organization to better serve its stakeholders. The board is kept well- informed on various developments and feedback on the same is sought from the directors.

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

Yes, the inputs of stakeholders play an important role in better apprehending the expectations of stakeholders and setting up the standard as well as targets against best practices. The organization has been making a vigorous and consistent effort with all its stakeholders to understand the impact of its sustainability approach. Regular consultation with stakeholders is instrumental for the Company in developing sustainability initiatives.

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

The organization has taken initiatives that could be helpful in addressing the needs of stakeholders and the groups which are vulnerable. The stakeholder engagements are initiated with the organization's overall goal towards one of the pioneer in nation building. The stakeholders are engaged in generating local employment opportunities as per capabilities & skill sets identified by the local site management in consultation with the local authorities, gram panchayats, and vulnerable society.

### PRINCIPLE 5 Businesses should respect and promote human rights

#### Essential Indicators

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

Category	FY2023-24			FY2022-23		
	Total (A)	No. of employees / workers covered (B)	%(B / A)	Total(C)	No. of employees / workers covered (D)	%(D / C)
<b>Employees</b>						
Permanent	1442	1442	100.00%	1353	1353	100.00%
Other than permanent	759	759	100.00%	594	594	100.00%
<b>Total Employees</b>	<b>2201</b>	<b>2201</b>	<b>100.00%</b>	<b>1947</b>	<b>1947</b>	<b>100.00%</b>
<b>Workers</b>						
Permanent	152	152	100.00%	182	182	100.00%
Other than permanent	43	43	100.00%	105	105	100.00%
<b>Total Workers</b>	<b>195</b>	<b>195</b>	<b>100.00%</b>	<b>287</b>	<b>287</b>	<b>100.00%</b>

EI-2. Details of minimum wages paid to employees, in the following format:

Category	FY2023-24					FY2022-23				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total(D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B / A)	No. (C)	%(C / A)		No.(E)	% (E / D)	No.(F)	%(F / D)
<b>Employees</b>										
<b>Permanent</b>	1442	0	0.00%	1442	100.00%	1353	0	0.00%	1353	100.00%
Male	1404	0	0.00%	1404	100.00%	1318	0	0.00%	1318	100.00%
Female	38	0	0.00%	38	100.00%	35	0	0.00%	35	100.00%
<b>Other than Permanent</b>	759	0	759	759	100.00%	594	0	0.00%	594	100.00%
Male	732	0	0.00%	732	100.00%	585	0	0.00%	585	100.00%
Female	27	0	0.00%	27	100.00%	9	0	0.00%	9	100.00%
<b>Workers</b>										
<b>Permanent</b>	152	152	100.00%	0	0.00%	182	182	100.00%	0	0.00%
Male	150	150	100.00%	0	0.00%	179	179	100.00%	0	0.00%
Female	2	2	100.00%	0	0.00%	3	3	100.00%	0	0.00%
<b>Other than Permanent</b>	43	43	100.00%	0	0.00%	105	105	100.00%	0	0.00%
Male	40	40	100.00%	0	0.00%	105	105	100.00%	0	0.00%
Female	3	3	100.00%	0	0.00%	0	0	0.0%	0	0.0%

EI-3. a. Details of remuneration/salary/wages, in the following format: Median remuneration/wages:

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	4	3119949	0	0
Key Managerial Personnel	225	201090	6	176440
Employees other than BoD and KMP	2047	37992	56	26228
Workers	0	0	0	0

EI-3. b. Gross wages paid to females as % of total wages paid by the entity, in the following format:

Particulars	Current Financial Year	Previous Financial Year
Gross wages paid to females as % of total wages	1.79%	1.58%

EI-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

EI-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 Head in coordination with HR. All the grievances received are duly investigated and appropriate actions are taken to resolve the issue/complaint. Whenever required, disciplinary actions are initiated as deemed fit.



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

	FY2023-24			FY2022-23		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	0	0		0	0	
Discrimination at workplace	0	0		0	0	
Child 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	

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

Particulars	Current Financial Year	Previous Financial Year
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of female employees / workers	0	0
Complaints on POSH upheld	0	0

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

The Company has a Whistle Blower Policy wherein the employees can report, without fear of retaliation, any wrong practices, unethical behaviour or noncompliance which may have a detrimental effect on the organisation, including financial damage and impact on brand image. Also, the Code of Conduct of the Company requires employees to behave responsibly in their action and conduct. Apart from that, the Company has Committees at every location for the protection of women at workplace to ensure their rights, receive grievances, conduct investigation and to take requisite actions.

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

Yes.

EI-10. Assessments for the year:

Category	% 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	-

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

The company had its own mechanisms to address such risks through its HR & HSE policy and SOPs. The Company is also committed to keeping the all work locations free from all harassment, including sexual harassment at the workplace, and has zero tolerance for such unacceptable conduct. The company management has formed its Internal Complaint Committee (ICC) and has regular quarterly meetings to have update on any harassment concerns or other unsolicited or offensive conduct. No significant risks /concerns are identified during such assessments.

#### Leadership Indicators

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

No complaint received against the human rights violation, thus no business processes were required to be modified.

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

The Company adheres to the principles which include Human Rights clauses. These clauses are part of the Company's Code of Conduct (CoC) and is extended across entire value chain. Fostering a culture of caring and trust through various corporate policies like Environment, Health & Safety (EHS) Policy, Whistle-Blower policy, Protection of Women's Rights at Workplace Policy and the CoC.

LI-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 Organization is accessible to the all differently abled visitors, and we are continuously working towards improving infrastructure for eliminating barriers to accessibility.

LI-4. Details on assessment of value chain partners:

<b>Category</b>	<b>% of value chain partners (by value of business done with such partners) that were assessed</b>
Sexual Harassment	100
Discrimination at workplace	100
Child Labour	100
Forced Labour/Involuntary Labour	100
Wages	100
Others – please specify	-

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

No corrective actions were required to be taken, as no such concerns/risks arose. Periodic training is conducted through the various channels and procedures and preventive measures are specified to avoid such risks.

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

Essential Indicators

EI-1. Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format:

Parameter	FY 2023-24	FY 2022-23
<b>From renewable sources</b>		
Total electricity consumption (A)	17004.56	16157.24
Total fuel consumption (B)	0.00	0.00
Energy consumption through other sources (C)	0.00	0.00
<b>Total energy consumed from renewable sources (A+B+C)</b>	<b>17004.56</b>	<b>16157.24</b>
<b>From non-renewable sources</b>		
Total electricity consumption (D)	55370.03	64234.02
Total fuel consumption (E)	1013951.59	1201898.1
Energy consumption through other sources (F)	0	0
<b>Total energy consumed from non-renewable sources (D+E+F)</b>	<b>1069321.62</b>	<b>1266132.12</b>
<b>Total energy consumed (A+B+C+D+E+F)</b>	<b>1086326.18</b>	<b>1282289.36</b>
<b>Energy intensity per rupee of turnover (Total energy consumption/ turnover in rupees)</b>	1.41 GJ / Lakh	2.01 GJ / Lakh
<b>Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)</b>	31.49 GJ / Lakh \$	45.07 GJ / Lakh \$
<b>Energy intensity in terms of physical output</b>	1220.59 GJ / Road Lane KMs	1095.97 GJ / Road Lane KMs

EI-1. 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, GHG data assessment is carried out CPG Assurance Services

EI-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.

Not Applicable

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

Parameter	FY 2023-24	FY 2022-23
<b>Water withdrawal by source (in kilolitres)</b>		
(i) Surface water	150775	287757
(ii) Groundwater	151809	123324
(iii) Third party water	322390	121428
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
<b>Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)</b>	<b>624974</b>	<b>532509</b>

<b>Total volume of water consumption (in kilolitres)</b>	<b>624974</b>	<b>532509</b>
<b>Water intensity per rupee of turnover (Water consumed / turnover)</b>	0.8089 KL / Lakh	0.8357 KL / Lakh
<b>Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)</b>	<b>18.1183 KL / Lakh \$</b>	<b>18.7187 KL / Lakh \$</b>
<b>Water intensity in terms of physical output</b>	<b>702.2180 KL / Road Lane KMs</b>	<b>455.1359 KL / Road Lane KMs</b>

EI-3. Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. –

No

EI-4. Provide the following details related to water discharged: Water discharge by destination and level of treatment (in kilolitres)

<b>Parameter</b>	<b>FY2023-24</b>	<b>FY2022-23</b>
<b>Water discharge by destination and level of treatment (in kilolitres)</b>		
(i) To Surface water		
- No treatment	0	0
With treatment – please specify level of treatment	0	0
	0	0
(ii) To Groundwater		
- No treatment	0	0
With treatment – please specify level of treatment	0	0
	0	0
(iii) To Seawater		
- No treatment	0	0
With treatment – please specify level of treatment	0	0
	0	0
(iv) Sent to third-parties		
- No treatment	0	0
With treatment – please specify level of treatment	0	0
	0	0
(v) Others		
- No treatment	0	0
With treatment – please specify level of treatment	0	0
	0	0
<b>Total water discharged (in kilolitres)</b>	<b>0</b>	<b>0</b>

Remarks: The waste water generated from ready mix concrete is collected in a collection pit, and utilized for the dust suppression in Camp area and haul roads. As a result, there is no water discharge occurring.

EI-4. Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

No

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

Yes, ABL has taken efforts to reduce the liquid discharge such as by providing the collection, settling, and recycling tank for RMC wastewater. There is minimal to no water discharge during our operations, as water is utilized during the production of concrete, and recycled wastewater is used in our premises for Internal Road dust separation.

EI- 6. Please provide details of air emissions (other than GHG emissions) by the entity, in the following format:

Parameter	Please specify unit	Current Financial Year	Previous Financial Year
NOx	ppm	21.80	21.61
SOx	ppm	13.10	14.26
Particulate matter (PM)	ppm	68.9	60.52
Persistent organic pollutants (POP)	-	0	0
Volatile organic compounds (VOC)	-	0	0
Hazardous air pollutants (HAP)	-	0	0
Others – please specify	-	0	0

EI-6. 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. By M/s CPG Assurance, Mumbai

EI-7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) in MTCO2E & its intensity, in the following format:

Parameter	Unit	FY 2023-24	FY 2022-23
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	TCO2e	78382.30	89851.92
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	TCO2e	12477.96	14452.65
<b>Total Scope 1 and Scope 2 emission intensity per rupee of turnover</b>	<b>TCO2e / rupee of turnover</b>	<b>0.1176 TCO2e / Lakh</b>	<b>0.1637 TCO2e / Lakh</b>
<b>Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b>	<b>TCO2e / rupee of turnover</b>	<b>2.6341 TCO2e / Lakh \$</b>	<b>3.6665 TCO2e / Lakh \$</b>
<b>Total Scope 1 and Scope 2 emission intensity in terms of physical output</b>	<b>TCO2e / Road Lane KMs</b>	<b>102.0902 TCO2e / Road Lane KMs</b>	<b>89.1492 TCO2e / Road Lane KMs</b>

EI-7. 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. By M/s. CPG Assurance, Mumbai

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

Yes, Ashoka Buildcon Ltd has planned to reduce the Scope 1 and Scope 2 emissions by identifying potential activities in their own processes by referencing the GHG reduction guidelines. Following are the key project implemented at project sites.

1. Use of Renewable Energy – The company has installed solar plants at toll plazas & Corporate office locations.
2. Use of Electrical Vehicles – The Company promotes the use of electric vehicles at offices as well as project sites

3. Milling Activity - The company has adopted this eco-friendly technique of reusing of the old road with an approved mix design and saving the scope 1 emissions of Transportation, Crusher operations for extraction and HMP production
4. HMP Technology - Organization has identified new energy efficient technology for its Hot Mix Plant (HMP) for scope 2 reduction.
5. Bundled Methane Avoidance Projects of biogas plant at Nashik with capacity of 1T of food waste and cow dung treatment daily
6. Use of energy-saving LED bulbs for offices and project sites.

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

<b>Parameter</b>	<b>FY2023-24</b>	<b>FY2022-23</b>
<b>Total Waste generated (in metric tonnes)</b>		
Plastic waste (A)	22.00	20.00
E-waste(B)	21.00	1.48
Bio-medical waste (C)	0	0
Construction and demolition waste (D)	390883.00	360167.00
Battery waste (E)	0	0
Radioactive waste (F)	0	0
Other Hazardous waste.Please specify, if any. (G)	35.00	2.09
Other Non-hazardous waste generated (H). Please specify, if any.(Break-up by composition i.e. by materials relevant to the sector)	6714.00	4256.00
<b>Total (A + B + C + D + E + F + G + H)</b>	<b>397693.00</b>	<b>364446.57</b>
<b>Waste intensity per rupee of turnover (Total Waste Generated / Revenue from operations)</b>	<b>0.5147 MT / Lakh</b>	<b>0.5719 MT / Lakh</b>
<b>Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Waste Generated / Revenue from operations adjusted for PPP)</b>	<b>11.5293 MT / Lakh \$</b>	<b>12.8110 MT / Lakh \$</b>
<b>Waste intensity in terms of physical output</b>	<b>446.8674 MT / Road Lane KMs</b>	<b>311.4928 MT / Road Lane KMs</b>
<b>For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)</b>		
<b>Category of waste - Plastic</b>		
(i)Recycled	14.00	2.47
(ii)Re-used	4.00	0
(iii)Other recovery operations	0	0
<b>Total</b>	<b>18.00</b>	<b>2.47</b>
<b>Category of waste - E-Waste</b>		
(i)Recycled	21.00	1.48
(ii)Re-used	0	0
(iii)Other recovery operations	0	0
<b>Total</b>	<b>21.00</b>	<b>1.48</b>
<b>Category of waste - Bio-medical waste</b>		
(i)Recycled	0	0
(ii)Re-used	0	0
(iii)Other recovery operations	0	0
<b>Total</b>	<b>0.00</b>	<b>0.00</b>
<b>Category of waste - Construction and demolition waste</b>		
(i)Recycled	390883.00	360167.00
(ii)Re-used	0.00	0.00
(iii)Other recovery operations	0.00	0.00
<b>Total</b>	<b>390883.00</b>	<b>360167.00</b>

<b>Category of waste - Battery waste</b>		
(i)Recycled	0.00	0.00
(ii)Re-used	0.00	0.00
(iii)Other recovery operations	0.00	0.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>
<b>Category of waste - Radioactive waste</b>		
(i)Recycled	0.00	0.00
(ii)Re-used	0.00	0.00
(iii)Other recovery operations	0.00	0.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>
<b>Category of waste - Other Hazardous waste</b>		
(i)Recycled	31.00	2.00
(ii)Re-used	0.00	0.00
(iii)Other recovery operations	0.00	0.00
<b>Total</b>	<b>31.00</b>	<b>2.00</b>
<b>Category of waste - Other Non-Hazardous waste</b>		
(i)Recycled	6714.00	5450.2
(ii)Re-used	0.00	0.00
(iii)Other recovery operations	0.00	0.00
<b>Total</b>	<b>6714.00</b>	<b>5450.2</b>
<b>For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)</b>		
<b>Category of waste - Plastic</b>		
(i)Incineration	0.00	0.00
(ii)Landfilling	0.00	0.00
(iii)Other disposal operations	0.00	0.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>
<b>Category of waste - E-Waste</b>		
(i)Incineration	0.00	0.00
(ii)Landfilling	0.00	0.00
(iii)Other disposal operations	0.00	0.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>
<b>Category of waste - Bio-medical Waste</b>		
(i)Incineration	0.00	0.00
(ii)Landfilling	0.00	0.00
(iii)Other disposal operations	0.00	0.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>
<b>Category of waste - Construction and demolition waste</b>		
(i)Incineration	0.00	0.00
(ii)Landfilling	0.00	0.00
(iii)Other disposal operations	0.00	0.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>
<b>Category of waste - Battery</b>		
(i)Incineration	0.00	0.00
(ii)Landfilling	0.00	0.00
(iii)Other disposal operations	0.00	0.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>

<b>Category of waste - Radioactive</b>		
(i)Incineration	0.00	0.00
(ii)Landfilling	0.00	0.00
(iii)Other disposal operations	0.00	0.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>
<b>Category of waste - Other Hazardous waste. Please specify, if any</b>		
(i)Incineration	0.00	0.00
(ii)Landfilling	0.00	0.00
(iii)Other disposal operations	0.00	0.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>
<b>Category of waste - Other Non-hazardous waste generated</b>		
(i)Incineration	0.00	0.00
(ii)Landfilling	0.00	0.00
(iii)Other disposal operations	0.00	0.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>

Remarks:

Plastic waste is recovered through recycling of Plastic Bags, Safety Cone, water filled barrier which is revamped with plastic & reused. The Plastic Waste is sold to EPR Register agency Shiv Shakti Polymer.

Bifurcation for Construction and demolition waste CY- Aggregate Waste-22994.09 MT, Milling waste-338113.66 MT, Concrete Waste-24887.65 MT, Steel Waste-4888.00 MT

Bifurcation for Other non-hazardous waste generated CY - Wood-3066 MT, Tyre-262 MT, Flap Scrap-2390 MT, GI-302 MT, MS-600 MT, Copper-86.5 MT, Paper-8.09 MT

EI-9. Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

No.

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

ABL is certified for ISO 14001:2015 standard requirements. Wherever applicable the company follows 3R principles (Reduce, Reuse, Recycle) for waste management. Details related to waste are monitored on periodical basis and awareness sessions are undertaken for the employees who have a role and responsibility towards waste management. With respect to the hazardous waste generated in operations, this mostly consists of waste oil. The oil is collected and given to Authorized hazardous waste disposal agency for recycling, incineration etc.

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

S. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
1			NA



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

S. No.	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
1	As an EPC Contractor, EIA is not applicable to Ashoka Buildcon Limited as a standalone company. For any projects, we are compliant with all regulatory compliances applicable to our Project scope.					

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

S. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
1	Complied with applicable Environmental laws and regulations.	-	-	-

#### Leadership Indicators

LI-1. Water withdrawal, consumption and discharge in areas of water stress (in kilolitres): (i) Name of the area - Not Applicable

LI-1. Water withdrawal, consumption and discharge in areas of water stress (in kilolitres): (ii) Nature of operations - Not Applicable

LI-1. Water withdrawal, consumption and discharge in areas of water stress (in kilolitres): Water withdrawal, and consumption in the following format:

Parameter	FY2023-24	FY2022-23
<b>Water withdrawal by source (in kilolitres)</b>		
(i) Surface water	0	0
(ii) Groundwater	0	0
(iii) Third party water	0	0
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	0	0
Total volume of water consumption (in kilolitres)	0	0
Water intensity per rupee of turnover (Water consumed / turnover)	0.0000 KL / Lakh	0.0000 KL / Lakh
<b>Water discharge by destination and level of treatment (in kilolitres)</b>		
(i) To Surface water		
- No treatment	0	0
With treatment – please specify level of treatment	0 NA	0 NA
(ii) To Groundwater		
- No treatment	0	0
With treatment – please specify level of treatment	0 NA	0 NA
(iii) To Seawater		

- No treatment	0	0
With treatment – please specify level of treatment	0 NA	0 NA
<b>(iv) Sent to third-parties</b>		
- No treatment	0	0
With treatment – please specify level of treatment	0 NA	0 NA
<b>(v) Others</b>		
- No treatment	0	0
With treatment – please specify level of treatment	0 NA	0 NA
<b>Total water discharged (in kilolitres)</b>		
	0	0

LI-1. Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

No

LI-2. Please provide details of total Scope 3 emissions (MTCO2E) & its intensity, in the following format:

Parameter	Unit	FY 2023-24	FY 2022-23
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	TCO2e	968.67	Not Available
Total Scope 3 emissions per rupee of turnover	TCO2e / rupee of turnover	0.0013 TCO2e / Lakh	Not Available

LI-2. 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, By M/S CPG Assurance, Mumbai.

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

All the requisite Environmental Management Plans including are in place and implemented. All the regulatory compliance reports are being submitted as mentioned in the EC/Approval terms and conditions. Further, all the applicable Consent to Establish (CTE) and Consent to Operate (CTO) are in place for Batching Plants, Precast Yards, Fabrication Yard, etc., as applicable.

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

Sr. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Use of renewable energy	Use of solar energy generation plants at project sites	Reduction in Carbon Emissions by 3382 tCO2e in year 2023-24
2	Organic food waste composter	i)Eco-friendly Waste management ii) Improving Hygiene in the Workplace.	(i)Eco-friendly Waste management (ii)Improving Hygiene in the Workplace. i) 100 kg capacity of organic waste composter is operational at project site which results in avoiding emissions around 10 tCO2e/year (ii)

			Impact on employee or society; 50 employees are trained & 135 people are benefited from the Fertilizer.
3	Use of Fly Ash in construction	NHAI project sites are utilizing the fly ash generated by thermal power plants in nearby project locations which was good replacement for aggregate and soil.	Total Fly ash quantity of 47550 MT utilized at the project site which replaced the same quantity of the aggregate and soil. Ultimately Natural resource such as quarrying transportation aggregate has been saved.
4	Reuse of Milling material	NHAI project sites are utilizing the fly ash generated by thermal power plants in nearby project locations which was good replacement for aggregate and soil.	Reduction in Carbon Emissions by 564 tCO2e in year 2023-24.
5	Use of Electrical vehicles	Use of electrical vehicles considering the reduction in pollution as well as cost effective use of transportation at the corporate office and project Sites.	Reduction in Carbon Emissions by 8 tCO2e in year 2023-24.

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

The Project specific emergency preparedness plans are established at each project site by the company to deal with the probable emergency situations. Emergency response procedures like provision for first aid, fire control and rescue are implemented for preventing and mitigating the hazard & risk and environmental impacts. The duties and responsibilities of all the staff and workers are being communicated periodically through regular trainings and mock drills at project sites. In the event of any occurrence of an emergency, the same shall be investigated and appropriate preventive measures would be initiated to avoid recurrence in future

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

No significant adverse impact reported from any value chain partners.

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

Company intends to assess the major value chain partners for environment impact for FY2024

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

Essential Indicators

EI-1.a. Number of affiliations with trade and industry chambers/ associations. - 06

EI-1.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.

<b>S. NO</b>	<b>Name of the trade and industry chambers/associations</b>	<b>Reach of trade and industry chambers/associations (State/National)</b>
1	FICCI ( Federation of Indian Chambers of Commerce & Industry)	National
2	CII ( Confederation of Indian Industry)	National
3	NSCI (National Safety Council)	National
4	Project Exports Promotion council of India	National
5	Maharashtra Chambers of Commerce, industry & Agriculture	State
6	Institute of Engineers Nashik	State

EI-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.

<b>S. No.</b>	<b>Name of authority</b>	<b>Brief of the case</b>	<b>Corrective action taken</b>
1	NA	NA	NA

## PRINCIPLE 8 Businesses should promote inclusive growth and equitable development

### Essential Indicators

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

<b>S. No.</b>	<b>Name and brief details of project</b>	<b>SIA Notification No.</b>	<b>Date of notification</b>	<b>Whether conducted by independent external agency (Yes / No)</b>	<b>Results communicated in public domain (Yes / No)</b>	<b>Relevant Web link</b>
1	NA					

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

<b>S. No.</b>	<b>Name of Project for which R&amp;R is ongoing</b>	<b>State</b>	<b>District</b>	<b>No. of Project Affected Families (PAFs)</b>	<b>% of PAFs covered by R&amp;R</b>	<b>Amounts paid to PAFs in the FY (In INR)</b>
1	Not Applicable, As a EPC Contractor R&R Is a responsibility of Client NHAI, and State PWD					

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

Any community member can raise his complaint to Company, through various communication channels like QR, email, WhatsApp & Courier etc. All such complaints related to ethics, misrepresentation, fraud, misconduct, corruption, financial issues, conflicts of interest, theft, employee relations and human resources issues are monitored and addressed at appropriate levels. The complaints or grievances received from community are addressed by the site management involving the Project head and administration department and also the Corporate office, as applicable for appropriate action. Any issue which is unresolved or needs management intervention is escalated to the respective vertical heads. For the Road Projects, we have constituted Grievance Management Cell at every site which facilitates redressal of the grievances on its receipt. The grievance once received from the community is placed before the Cell for review and resolution of the same as per the prevailing practices in the Industry. The same grievance is addressed and resolved as per the Terms of the Contract / Concession agreement.

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

<b>Category</b>	<b>Current Financial Year</b>	<b>Previous Financial Year</b>
Directly sourced from MSMEs/ small producers	4.81%	Not Available

Sourced directly from within India	95.21%	100%
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EI-5. Job creation in smaller towns- Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent/on contract basis) in the following locations, as % of total wage cost. (Place to be categorized as per RBI Classification System - rural / semi-urban / urban / metropolitan)

Location	Current Financial Year	Previous Financial Year
Rural	46.05%	43.73%
Semi-urban	2.43%	2.68%
Urban	38.84%	38.55%
Metropolitan	12.68%	15.04%

### Leadership Indicators

LI-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):

S. No.	Details of negative social impact identified	Corrective action taken
1	NA	

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

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

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

At Ashoka Buildcon, due to the nature of our operations, preferential treatment is not given to the suppliers. Procurement is purely based on merit.

LI-3.b. From which marginalized /vulnerable groups do you procure?

NIL

LI-3.c. What percentage of total procurement (by value) does it constitute? - NIL

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

S. No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes / No)	Basis of calculating benefit share
1	NA			

LI-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.

S. No.	Name of authority	Brief of the Case	Corrective action taken
1	NA		

LI-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	Creation of infrastructure for Mother Child Health Unit and Oncology Unit.	Still to be assessed	Still to be assessed
2	Promotion of Education in Tribal Communities	Still to be assessed	Still to be assessed

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

**Essential Indicators**

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

Ashoka Buildcon Limited has a grievance redressal mechanism (GRM) for a community in place. The complaints related to Environmental, Health, and Safety are received through Complaint Registers maintained at project sites and are discussed with the client at the site to resolve it in the timeframe.

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

Category	As a percentage to total turnover
Environmental and social parameters relevant to the product	Not applicable as the Company does not have specific consumer product or product range
Safe and responsible usage	
Recycling and/or safe disposal	

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

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

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

Category	Number	Reasons for recall
Voluntary recalls	0	NA
Forced recalls	0	NA

EI-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, we do have a policy in place for the same. Currently, the policy is on intranet i.e. available for internal teams only and not in public domain.

EI-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.

While there were no issues or instances for which corrective actions were required, however, continual improvements for the delivery of internal services and cyber security are in progress. Use of latest products & technologies is practiced.

EI-7. Provide the following information relating to data breaches: a. Number of instances of data breaches along-with impact –

0

EI-7. Provide the following information relating to data breaches: b. Percentage of data breaches involving personally identifiable information of customers –

0%

EI-7. Provide the following information relating to data breaches: c. Impact, if any, of the data breaches –

No impact, as there were no data breaches.

#### Leadership Indicators

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

Information on the Company's services can be accessed using the company website: [www.ashokabuildcon.com](http://www.ashokabuildcon.com). In addition, regular updates are also put on our LinkedIn and Facebook pages.

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

During road safety week, training camps are conducted for road commuters, especially truck drivers. In addition, signage is put at key locations to provide awareness on sharp turns, over speeding, emergency numbers etc.

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

During the execution of construction projects, necessary permissions are obtained from concerned Authorities for Road Closure, Traffic Diversion, etc., after the submission of Traffic Diversion Plans. Advance warning boards, barricades, and signals as per relevant standards are provided at such locations to alert road users.

LI-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) –

Not applicable to the Company since developing roads and highways. No such surveys are carried out, however regular inspections are carried out by the internal teams and relevant external authorities to ensure that the roads and highways are in proper condition.