Business Responsibility and Sustainability Report

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Principle 1
Businesses should conduct and govern themselves with integrity and in a manner that is ethical, transparent, and accountable

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

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

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

Principle 5
Businesses should respect and promote human rights

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

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

Principle 8
Businesses should promote inclusive growth and equitable development

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

SECTION A GENERAL DISCLOSURES

I. Details

1.	**Corporate Identity Number (CIN) of the Listed Entity**	L64201HR2006PLC073821
2.	**Name of the Company**	Indus Towers Limited
3.	**Year of incorporation**	2006
4.	**Registered office address**	Building No. 10, Tower-A, 4th Floor, DLF Cyber City, Gurugram - 122002
5.	**Corporate address**	Building No. 10, Tower-A, 4th Floor, DLF Cyber City, Gurugram - 122002
6.	**E-mail**	compliance.officer@industowers.com
7.	**Telephone**	+91-124-4296766
8.	**Website**	www.industowers.com
9.	**Financial year for which reporting is being done**	FY26
10.	**Name of the Stock Exchange(s) where shares are listed**	National Stock Exchange of India Limited; and BSE Limited
11.	**Paid-up Capital**	₹26,38,16,27,570
12.	**Name and contact details of the person who may be contacted in case of any queries on the BRSR report**	Compliance Officer: Ms. Samridhi Rodhe Email Id: compliance.officer@industowers.com Telephone Number: +91-124-4296766
13.	**Reporting boundary**	Disclosures made in this report are on a standalone basis and pertain only to Indus Towers Limited
14.	**Name of assurance provider**	SGS India Private Limited
15.	**Type of assurance obtained**	• Reasonable assurance for BRSR Core • Limited assurance for other KPI(s) as per the assurance statement

II. Products/Services

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

S. No.	Description of main activity	Description of business activity	% of turnover
1.	Telecom Tower Passive Infrastructure	To establish and maintain the assets such as dark fiber, Right of Way ('RoW'), Duct Space & Towers for the purpose to grant on lease/rent/sale basis to the licensees of Telecom Services Licensed under Section 4 of Indian Telegraph Act, 1885 on mutually agreed terms and conditions.	100%

17. Products/services sold by the entity (accounting for 90% of the entity's turnover)

S. No.	Product/services	NIC Code	% of total turnover contributed
1.	Activities of providing Passive Telecom Tower Infrastructure to enable telecommunication services provided by Telecom Service Providers ('TSPs').	612	100%

III. Operations

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

Location	Number of plants	Number of offices	Total
National	Indus Towers is a passive infrastructure service provider for telecom operators Pan India.	61	61
International	At present, the Company is serving only the national market, hence not applicable.		

Note: *Indus Towers Limited has set-up direct and indirect subsidiaries in the United Arab Emirates ('UAE') and Nigeria, Uganda and Zambia. The African Companies are yet to commence business operations.*

19. Markets served

a) Number of locations

Locations	Number
National (No. of states)	36* (28 States & 8 UTs)
International (No. of countries)	4**

** Indus Towers has PAN India locations.*

*** Indus Towers Limited has set-up direct and indirect subsidiaries in the United Arab Emirates ('UAE') and Nigeria, Uganda and Zambia. The African Companies are yet to commence business operations.*

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

Not Applicable

c) A brief on types of customers

All major telecom operators in India are customers of Indus Towers. These include Bharti Airtel, Vodafone Idea, Reliance Jio and BSNL.

IV. Employees

20. Details as at the end of Financial Year

a) Employees and workers (including differently abled)

S. No	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
Employees						
1.	Permanent (D)	3,795	3,102	81.74%	693	18.26%
2.	Other than permanent (E)	Nil	Nil	Nil	Nil	Nil
3.	Total employees (D + E)	3,795	3,102	81.74%	693	18.26%
Workers						
1.	Permanent (F)	Nil	Nil	Nil	Nil	Nil
2.	Other than permanent (G)	6,982	6,649	95.23%	333	4.77%
3.	Total workers (F + G)	6,982	6,649	95.23%	333	4.77%

***Note:** Total 6,982 manpower (engaged through third party manpower agreements), has been classified as 'Other Than Permanent Workers'. As these workers are engaged via third party, the necessary records are maintained by the third party. Indus Towers ensures that the aforesaid parties meet the compliances and statutory requirements by conducting regular checks and audits. Accordingly, the data in this report pertains to the 'Permanent Employees' and 'Other Than Permanent Workers' to the extent available with the Company.*

b) Differently abled employees and workers

S. No	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
Differently abled employees						
1.	Permanent (D)	8	8	100%	Nil	Nil
2.	Other than permanent (E)	Nil	Nil	Nil	Nil	Nil
3.	Total employees (D + E)	8	8	100%	Nil	Nil
Differently abled Workers						
1.	Permanent (F)	Nil	Nil	Nil	Nil	Nil
2.	Other than permanent (G)	7	7	100%	Nil	Nil
3.	Total workers (F + G)	7	7	100%	Nil	Nil

21. Participation/Inclusion/Representation of women

	Total (A)	No. and % of females	
		No. (B)	% (B / A)
Board of Directors	11	1	9.09%
Key Management Personnel*	2	1	50.00%

**Excludes Managing Director & Chief Executive Officer*

22. Turnover rate for permanent employees and workers (in percentage)

	FY26			FY25			FY24		
	Male (A)	Female (B)	Total (C)	Male (A)	Female (B)	Total (C)	Male (A)	Female (B)	Total (C)
Permanent employees	19.15%	24.90%	20.14%	18.29%	24.54%	19.17%	18.64%	21.15%	18.87%
Permanent workers	Not Applicable								

V. Holding, Subsidiary and Associate Companies (including Joint Ventures)

23. Names of Holding / Subsidiary / Associate Companies / Joint Ventures

S. No.	Name	Holdings/ Subsidiary/ Associate/ Joint Venture	% of shares held by entity	Does the entity indicated in the table participate in the business responsibility initiatives of the listed entity?
1.	Bharti Airtel Limited	Holding	51.26%	No
For details of Subsidiaries, Associate and Joint Ventures of Indus Towers Limited, please refer to Form AOC-1 i.e., annexure of Board's Report forming part of this Integrated Annual Report				

VI. CSR Details

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013 – Yes

(ii) Turnover (in ₹ Million) – 324,931

(iii) Net worth (in ₹ Million) – 389,874

VII. Transparency and Disclosure Compliances

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

Stakeholder group from whom the complaint is received	Grievance Redressal Mechanism in Place (Yes/No)	FY26			FY25		
	If Yes, then provide web-link for grievance redress policy	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	Nil	Nil	Not Applicable	Nil	Nil	Not Applicable
Investors (other than shareholders)	Yes	Nil	Nil	Not Applicable	Nil	Nil	Not Applicable
Shareholders	Yes	9	Nil	Not Applicable	5	Nil	Not Applicable
Employees and workers	Yes	128	3	Not Applicable	129	2	Not Applicable
Customers	Yes	Nil	Nil	Not Applicable	Nil	Nil	Not Applicable
Value chain partners	Yes	24	Nil	Not Applicable	42	Nil	Not Applicable
Landlords	Yes	8	Nil	Not Applicable	6	Nil	Not Applicable
Consumer complaints**	Yes	3	10	Not Applicable	4	8	Not Applicable
Others***	Yes	143	6	Not Applicable	129	20	Not Applicable
Total		**316**	**19**	**Not Applicable**	**315**	**30**	**Not Applicable**

**Number of complaints pending resolution at close of the year are total complaints pending whether filed during the year and in any previous financial years.*

***10 Consumer cases are pending at the end of the year. Pertinently, none of these are maintainable as the complainants do not fall within the definition of Consumers.*

****Anonymous Complaints*

Indus provides an opportunity to every stakeholder group to voice their concerns, details of which are as under:

1. **Communities & NGOs:** Under CSR programs, the NGO partners address the grievances of the community as and when it arises. In addition to this they have regular interaction with the community to spread more awareness about the program. The Company representatives are in regular touch with the NGO partners and keep themselves apprised of any key concern of the community.
2. **Investors and Shareholders:** To report any concerns or grievances, Investors and shareholders can reach out to the Compliance Officer through a dedicated email, compliance.officer@industowers.com. For financial queries, the Investors can also reach to the Investor Relations Head at ir@industowers.com.
3. **Employees and Workers:** Indus has adopted an Ombudsperson Policy/ Whistle Blower Policy that provides a mechanism for employees and contractual workers to report any concerns or grievances. The policy aims to ensure that complainants can raise their concerns in full confidence, without any fear of retaliation or victimisation and allows for anonymous reporting of complaints. Please refer the weblink - https://www.industowers.com/investor/corporategovernance/ and Email- ombudsman@industowers.com. Indus also has a POSH Policy, and any such incidents can be reported to the Internal Complaint Committee ('ICC') as per the process defined in the policy.
4. **Customers:** There are several connect forums with customers on a daily, weekly & monthly basis to receive and respond to the needs, queries and take feedback from the customers. Some of these connects include Corporate & Circle leadership governance meetings, Customer query handling during BCP situations, special projects, or any other exigencies.
5. **Value Chain Partners:** Ombudsperson Policy/ Whistle Blower Policy also provides a mechanism for value chain partners to report any concerns or grievances. Partners can raise their grievances via call/e-mail/letter/other messaging platforms. Indus has also put in place a specific helpdesk accessible at partnerhelpdesk@industowers.com wherein Business Partners may raise any payment related queries. Please refer the weblink - https://www.industowers.com/investor/corporategovernance/ and Email - ombudsman@industowers.com.
6. **Landlords:** The Company has instituted a dedicated Help Desk called i-Care. All the queries and complaints raised by the existing and prospective landlords are now effectively handled by the i-Care helpdesk. Indus has established a state-of-the-art call center named: iCare. Considering India is a land of various languages and the ease of resolving queries from landowners is our topmost priority, there is an inbuilt system in the call center that enables the landowners to communicate with the call center in their preferred language. Refer the weblink https://www.industowers.com/landlords/ and Email - icare@industowers.com.

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.

Indus Towers extended its materiality assessment in FY25 by adopting a double materiality approach, considering both, the impact of its business activities on the environment and society, as well as the financial implications of sustainability issues on the business.

The double materiality assessment was further concluded in FY26, driving the development of targeted actions for the identified 22 material issues. These issues have been systematically prioritised, and the Company has developed structured action plans to address risks associated with high- and medium-priority areas. Lower-priority issues are also monitored and addressed as part of the overall sustainability framework.

Based on the outcome of Double Materiality Assessment, given the distributed nature of operations and the need to maintain high uptime standards to support critical digital infrastructure, the Company's key environmental and social risks remain largely unchanged. Priority areas continue to include climate change, GHG emissions, health and safety, technology and innovation, and human capital development. These areas are regularly reviewed to ensure alignment with evolving regulatory requirements and stakeholder expectations.

Indus Towers has established a robust mechanism to manage these material risks and opportunities and remains committed to continuously strengthening its approach to drive stakeholder trust, business continuity, and long-term value creation.

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	**GHG Emissions and Energy Management**		**Opportunities** • Opportunities in the expansion of green energy technologies as lower emission sources to reduce dependency on fossil fuels • Use of energy efficient sources and robust energy management systems, to optimise and monitor energy more effectively. For instance, transition to Li-ion Batteries, that not only reduce emissions but also enhance efficiency, & addresses intermittency issues with renewable energy **Risks** Reputational risks due to failure to meet emission and energy reduction targets	• Continue prioritising reduction of GHG emissions and adhering to the Net Zero SBTi/ transition plan • Accelerate the shifts from diesel generators to more renewable solutions (On-site solar, Li-ion batteries, etc.) to reduce operational emissions and energy costs • Expand procurement of RE power from Green Energy Open Access ('GEOA') for different states • Deploy AI/IoT-based energy management system to track real-time performance and reduce wastages	**Positive** • Reduced reliance on diesel and associated high cost • Improved energy efficiency can lower operational costs, enhance regulatory compliance, and minimise wastage **Negatives** • Transitioning to renewable energy entails substantial upfront investment and integration complexity, which may temporarily strain cash flows • Uncertain cost impact due to evolving policy landscape related to GEOA policies
2	**Climate Change, Risk Adaptation**		**Opportunity** Opportunity to innovate & develop new technologies focussed on efficiency, resilience and sustainability in collaboration with customers, regulators and broader industry to meet shared climate goals **Risk** • Physical risks due to climate-induced disasters like cyclones, floods, etc. • Reputational Risks if climate commitments are unmet	• Climate risk assessment and integration of findings into enterprise risk management and long-term business planning & strategy • Continue to innovate and upgrade tower designs to withstand extreme weather events and ensure continuity of telecom services • Adequate coverage of assets with Parametric insurance for climate risks	**Positive** Strategic investments in climate adaptation can enhance asset resilience, and unlock collaborative opportunities with stakeholders, potentially leading to new revenue streams and/or business models and improved stakeholder confidence **Negative** Increased capital expenditure for climate resilient infrastructure and/ or Parametric insurance and potential operational disruptions due to extreme weather events
3	**Health, Safety and Well-being**		**Risks** • Accidents at sites can cause disruption to operations and result in poor individual and organisational performance • Negative impact on brand reputation	• Training on Safety related best practices • Continue absolute focus on keeping our people safe and healthy with an increasing emphasis on health and well-being matters alongside physical safety • 100% coverage of health insurance and term insurance is ensured for all employees	**Negatives** • Poor health of people can result in long-term financial costs for the business • Safety protocol lapses may result in the levy of penalty • Increased investment in safety monitoring and digitalisation may raise service costs

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)
4	**Human Capital Development**		**Opportunity** • Well established people practices enable high productivity • Positive branding to help attract and retain talent • Highly motivated and skilled employees will enable innovation, improved service delivery, and enhance customer satisfaction **Risks** • Demotivated workforce resulting in high attrition Inability to deliver quality services • Reputational risk over culture • Legal issues over non-compliance to labour laws	• We have a structured framework to drive our people practices for the benefit of our employees • Leverage e-learning platforms for scalable, personalised development • Leadership Development – cross-functional and leadership programmes aligned with ESG and business strategy • Foster innovation and stakeholder trust through diverse and inclusive talent practices • Promote employee engagement, wellbeing, and equal opportunities	**Positive** High productivity and positive contribution of employees to Company objectives results in efficient & profitable operations **Negatives** • Non-compliance with labour laws and regulations may lead to penalties • Loss of our high performing employees or inability to attract and retain employees may affect the Company's business and prospects • Higher attrition or poor perception of the Company image may inflate the cost of hiring people
5	**Technology and Innovation**		**Risks** • Regulatory risks and mandates to transition to lower emission energy/ fuel technologies leading to increased costs of compliance • Technological obsolescence leading to stranded assets or increased maintenance	• Explore sustainable technologies to improve the tower structures using recycled materials • Collaboration with organisations for R&D to explore climate-resilient tower designs, passive cooling solutions, etc • Experiment with alternative fuels such as biodiesel, green hydrogen as a replacement for fossil fuels and identify viable solutions	**Positive** Adoption of innovative and sustainable technologies can improve service delivery, reduce environmental footprint, and position Indus Towers as a future-ready infrastructure provider, enhancing competitiveness and market share **Negatives** Rapid technological evolution poses risks of asset obsolescence and increased maintenance costs, potentially affecting capital efficiency

Opportunity Risk

SECTION B
MANAGEMENT AND PROCESS DISCLOSURES

This section is aimed at helping businesses demonstrate the structures, policies, and processes put in place towards adopting the NGRBC principles and core elements.

S. No.	Principle Description
P1	Businesses should conduct and govern themselves with integrity, and in a manner that is ethical, transparent, and accountable
P2	Businesses should provide goods and services in a manner that is sustainable and safe
P3	Businesses should respect and promote the well-being of all employees, including those in their value chains
P4	Businesses should respect the interests of and be responsive to all their stakeholders
P5	Businesses should respect and promote human rights
P6	Businesses should respect and make efforts to protect and restore the environment
P7	Businesses when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent
P8	Businesses should promote inclusive growth and equitable development
P9	Businesses should engage with and provide value to their consumers in a responsible manner

I. Policy and management processes

Disclosure questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	✓	✓	✓	✓	✓	✓	✓	✓	✓
b. Has the policy been approved by the Board? (Yes/No)	✓	✓	✓	✓	✓	✓	✓	✓	✓
c. Web-link of the policies, if available.	Refer to Note 1								
2. Whether the entity has translated the policy into procedures. (Yes / No)	✓	✓	✓	✓	✓	✓	✓	✓	✓
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes. The Company's Code of Conduct largely imbibes the above-mentioned principles, and the Company expects its value chain partners to adhere to the same in all their dealings.								
4. Name of the national and international codes/certifications/ labels/standards (e.g. Forest stewardship council, Fairtrade, Rainforest alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) mapped to each principle.	• ISO 27001:2022 - Information Security Management System • ISO 27017:2015 - Information Security Controls for Cloud Services								
5. Specific commitments, goals, and targets set by the entity with defined timelines, if any.	Refer to Note 2								
6. Performance of the entity against the specific commitments, goals, and targets along with reasons in case the same are not met.									

II. Governance, leadership, and oversight

7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements

Refer to Message from MD & CEO on page 22 of this Integrated Report

8. Details of the highest authority responsible for implementation and oversight of the business responsibility policy/policies **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.**	The ESG Committee of the Board monitors the ESG priorities of the Company. As at March 31, 2026, the Committee comprises of the following Members: 1) Mr. Ramesh Abhishek, Independent Director – Chairperson 2) Mr. Prachur Sah, Managing Director & Chief Executive Officer – Member 3) Mr. Jagdish Saksena Deepak, Non-Executive Director – Member

10. Details of review of NGRBCs by the company

Subject for review	Indicate whether the 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	✓	✓	✓	✓	✓	✓	✓	✓	✓	The policies are reviewed annually and as and when required								
Compliance with statutory requirements of relevance to the principles, and the rectification of any non-compliances	✓	✓	✓	✓	✓	✓	✓	✓	✓	The compliance is monitored quarterly								
11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide the name of the agency#										No, please refer to the footnote#								

**As per Company's practice, all the policies are approved by the concerned authority depending upon the nature of policy. The concerned authority is the Board/ Board Committees and in some cases delegation to either Managing Director & Chief Executive Officer/Functional Head etc.*

 # No external evaluation was undertaken, however, the processes and compliances may be subject to scrutiny by internal auditors and regulatory compliances, as applicable. Policies are periodically evaluated and updated by various department heads, business heads and approved by the Management and/or Board.

Note 1:

The policies have been developed based on best practices or as per regulatory requirements. Policies may include a combination of internal policies of the Company which are accessible to all internal stakeholders and policies placed on the Company's website at https://www.industowers.com/investor/corporategovernance/

- **P1-** Anti Bribery and Anti-Corruption Policy, Code of Conduct, Whistle Blower Policy and Code of Conduct for Business Partners.
- **P2-** Code of Conduct, Code of Conduct for Business Partners, Sustainable Procurement Policy and Environment Health & Safety Policy
- **P3-** Human Right Policy, Environment Health & Safety Policy, Whistle Blower Policy, Code of Conduct, POSH Policy and other People policies to support employee well-being and protection of human rights
- **P4-** Code of Conduct, Whistle Blower Policy and Stakeholder Engagement Policy
- **P5-** Human Right Policy, Code of Conduct, POSH Policy, Whistle Blower Policy and Equal Opportunity Policy
- **P6-** Environment Health & Safety Policy, Code of Conduct, Code of Conduct for Business Partners and Sustainable Procurement Policy
- **P7-** Code of Conduct
- **P8-** Corporate Social Responsibility Policy and Code of Conduct
- **P9-** Code of Conduct and Information Security Policy

Note 2:

The Company has been taking significant steps to integrate ESG priorities in its operations. The Company has re-evaluated and strengthened its long-term ESG targets for prioritised material topics as follows:

S. No.	Metric	Target	Mapped NGRBC Principles	FY26 update	
Environment					
1.	GHG Emissions	• To reduce absolute Scope 1 and 2 emissions by 50.4% by 2032, from 2022 base year • To reduce absolute Scope 1, 2 and 3 GHG emissions by 90% by 2050	P2 & P6	• We remain committed to reducing our emissions, achieving a 14% reduction in Scope 1 emissions alongside a 16% decrease in diesel usage from the FY22 base year. • 8% reduction in emissions intensity per tower in FY26 compared to FY25.	●
		Evaluate alternate solutions to reduce the dependency on diesel	P2 & P6	Successfully piloted high-capacity battery banks to reduce diesel generator usage. Scale-up in progress.	▲
2	Renewable Energy	Portfolio of more than 50K solar sites by FY27	P2 & P6	~43K solar installations completed till FY26	▲
	Green Energy Open Access	Increase our share of renewable energy under Green Energy Open Access	P2 & P6	• ~370 sites live on GEOA • Additional GEOA signed up projects for 180 MW are being deployed and consumption side approvals are in progress • Advanced renewable energy adoption through a 6 MW / 8.3 MWp solar project in Delhi under Group Net Metering	●
3	Waste Management	Ensuring 100% of hazardous battery waste and e-waste generated in our operations is reused, recycled, or safely treated for recovery each year	P2 & P6	100% of hazardous battery waste and e-waste generated in our operations is sold to authorised recyclers.	▲
Social					
4	Diversity & Inclusion	Aspiring to increase gender diversity to 30% in medium to long term	P3 & P5	Women representation has increased to 18.3% in FY26 vs 16.2% in FY25	▲
5	Health & Safety	Monthly an average of 200 Site audits to drive safety behaviour among frontline team	P3	Monthly an average of 15K+ audits have been conducted by the Quality and ESH teams to build a culture of safety. Hazards and violations identified during these audits are being tracked for closure.	▲
6	Community Development	Positively touch 150 Mn lives in medium to long term (FY30)	P4 & P8	Positively touched 33.88 Million lives through various CSR interventions in FY26	▲
Governance					
7	Stakeholder Engagement	Periodic materiality assessment to prioritise ESG focus areas	P4	A materiality assessment is typically recommended every two years. Following the completion of the double materiality assessment last year, this year we focussed on implementing actions based on the identified priorities.	▲
8	Sustainable Supply Chain	ESG compliance by suppliers and partners	P2, P3, P4 & P5	• Aligned ESG metrics with key procurement processes • Engaged partners to drive ESG awareness and alignment • Strengthened ESG maturity through targeted partner assessments	▲
9	Climate risk assessment	To assess climate-related risks and opportunities and ensure annual disclosures.	P2 & P6	Conducted a Climate Risk and Opportunities Assessment with IFRS S2-aligned disclosures, alongside identifying and initiating the deployment of a corresponding action plan.	▲

● Under Process
▲ Better

Notes:
Please refer to various capitals in the Integrated Report to read more about the initiatives undertaken by the Company towards adopting the NGRBC principles and its core elements.

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

Not Applicable

SECTION C
PRINCIPLE WISE PERFORMANCE DISCLOSURE

Principle 1 Businesses should conduct and govern themselves with integrity, and in a manner that is ethical, transparent, and accountable

Essential Indicators

For Indus, value creation and stakeholder trust are built on its integrity, transparency, business conduct and upholding the highest ethical standards. Indus believes that a strong foundation of ethics is necessary to sustain economic value. With its legacy of fair, transparent and ethical governance practices, the Company's Code of Conduct reinforces its commitment to operate with the highest degree of integrity. It lays a framework for expected standards of ethical conduct and behaviour. It outlines principles against discrimination, anti-competitive practices, insider trading and prohibits bribes. The Code is applicable to employees, suppliers, contractors and value chain partners as well. Employees are also required to undergo an annual certification on the Code of Conduct to acknowledge their understanding of the same and to commit to inculcating the principles defined in it.

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	% of persons in respective category covered by the awareness programmes*
Board of Directors	9	All the principles laid down in BRSR are covered in the induction programme for orientation and training of Directors and in the Code of Conduct of the Company.	88.64%
Key Managerial Personnel*	7	1. Anti-Bribery & Anti-Corruption FY26 2. Indus Code of Conduct Refresher FY26 3. Information Security Management System FY26 4. Prevention of sexual harassment Refresher FY26 5. Data Leakage Prevention FY26 6. Human Rights Training 7. DPDPA: The Digital Personal Data Protection Act 2023	1. Anti-Bribery & Anti-Corruption FY26 – **100%** 2. Indus Code of Conduct Refresher FY26 - **100%** 3. Information Security Management System FY26 - **100%** 4. Prevention of sexual harassment Refresher FY26 - **100%** 5. Data Leakage Prevention FY26 - **100%** 6. Human Rights Training - **100%** 7. DPDPA: The Digital Personal Data Protection Act 2023- **100%**
Employees other than BoD and KMPs	7	1. Anti-Bribery & Anti-Corruption FY26 2. Indus Code of Conduct FY26 3. Information Security Management System FY26 4. Prevention of Sexual Harassment (POSH) FY26 5. Data Leakage Prevention FY26 6. Human Rights FY26 7. Digital Personal Data Protection FY26	1. Anti-Bribery & Anti-Corruption FY26 – **98.89%** 2. Indus Code of Conduct FY26 – **98.89%** 3. Information Security Management System FY26 – **98.97%** 4. Prevention of Sexual Harassment (POSH) FY26 – **98.97%** 5. Data Leakage Prevention FY26 – **98.89%** 6. Human Rights FY26 – **98.89%** 7. Digital Personal Data Protection FY26 – **98.89%**
Workers	5	1. Anti-Bribery & Anti-Corruption FY26 2. Indus Code of Conduct FY26 3. Information Security Management System FY26 4. Prevention of Sexual Harassment (POSH) FY26 5. Data Leakage Prevention FY26	1. Anti-Bribery & Anti-Corruption FY26 – **61.43%** 2. Indus Code of Conduct FY26 – **79.14%** 3. Information Security Management System FY26 – **61.70%** 4. Prevention of Sexual Harassment (POSH) FY26 – **66.40%** 5. Data Leakage Prevention FY26 – **49.30%**

** including Managing Director & Chief Executive Officer of the Company*

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 FY26. (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)

S. No	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial Institutions	Amount (In ₹)	Brief of the Case	Has an appeal been preferred? (Yes / No)
Nil					

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

Case Details	Name of the regulatory/ enforcement agencies/judicial institutions
Not Applicable	

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

Yes, Indus has a well-defined Anti-Bribery and Anti-Corruption Policy ('ABAC Policy'). Additionally, anti-bribery and anti-corruption provisions also form part of its Code of Conduct. Indus adheres to the highest level of ethical business practices and has zero tolerance towards any form of bribery and corruption as articulated in the ABAC Policy and the Code of Conduct. The Code of Conduct is applicable to all employees, the Board of Directors, suppliers, and other business partners of the Company. The ABAC Policy prohibits anyone acting for or on behalf of the Company or representing the Company, whether directly or indirectly, from making or receiving an 'Improper Payment.'

Brief highlights of the ABAC Policy:

a. Employees and associates are not permitted to offer, promise, give, request, accept or authorise bribes in any form either directly or indirectly.

b. Declaration of interest by employees.

c. Guidelines on due diligence to be exercised at the time of selecting firms/entities for doing business, in order to avoid risks of bribery and corruption.

d. Regular training and awareness sessions are made available in relation to the ABAC Policy and the Code.

e. Indus has provided a whistleblower mechanism to all employees and third parties as per the Whistleblower Policy, to report any concerns associated with unethical business practices, including corruption and bribery.

f. Indus has a formal procedure to investigate and address any complaint on bribery/ corruption and takes suitable disciplinary action, wherever required. Such misconduct is periodically reported to the Audit & Risk Management Committee.

The Policy is available for all the employees on intranet and the Code, covering the provisions of anti-bribery and anti-corruption, is available on the website of the Company at https://www.industowers.com/.

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

Nil

6. Details of complaints with regard to conflict of interest

There were no complaints with regard to conflict of interest

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

Not Applicable

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

Particulars	FY26	FY25
Number of days of accounts payables	70	66

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

Parameter	Metrics	FY26	FY25
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	Not Applicable	Not Applicable
	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	Not Applicable	Not Applicable
	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)*	0.00	0.00
	b. Sales (Sales to related parties / Total Sales)	0.55	0.74
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	1.00	1.00
	d. Investments (Investments in related parties / Total Investments made)	0.67	1.00

**Share of RPTs in Purchases in the above table for FY25 is 0.002 and for FY26, it is 0.004. However, the same has been rounded to two decimals.*

Leadership Indicators

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

Total number of awareness programmes held	Topics / principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
3 Sessions including Communication Campaigns through 10 Mailers	ESG Awareness (including, GHG Emissions, Water Management, Energy Management, Waste Management, Occupational, Health and Safety, Gender Diversity, People Practices and Data & Cyber Security)	72.8%
288 Sessions	Safety Trainings	35.5%

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, Indus has put in place stringent procedures and safeguards to avoid any conflicts of interest involving Members of the Board and other employees.

The Board and employees of the Company are required to undergo an annual certification on the Code of Conduct of the Company. The Code of Conduct covers guidelines related to Conflict of Interest. It provides guidelines for avoiding any conflict of interest, both actual or apparent, and the mechanism to report any such situations that may give rise to a potential conflict.

The Company also has a well-defined policy and process in place for dealing with related party transactions. The Policy disallows the concerned or interested Director to participate in any discussion or approve contracts or arrangements with related parties, to avoid potential conflicts of interest. The Company ensures that proper reporting, approval, and disclosure processes are in place for all transactions between the Company and related parties.

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

Indus is committed to delivering services in a manner that is both safe and environmentally sustainable. The Company embeds safety, efficiency, and responsible resource utilisation across the entire lifecycle of its operations. It proactively works to minimise its ecological footprint across its operations, supply chain, and service delivery. Through focussed initiatives, including reducing GHG emissions, transitioning to renewable energy, optimising energy use, and minimising waste - Indus drives sustainable value creation. By integrating innovation with environmental stewardship, the Company contributes meaningfully to long-term, responsible growth.

Essential Indicators

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

Indus Towers is conscious of and takes relevant steps to improve its environmental and social impact.

Particulars	FY26	FY25	Details of improvements in environmental and social impacts
R & D	100%*	100%*	Not Applicable
Capex	6.39%	2.28%	During the year, the Company has made capex investment on energy conservation initiatives and initiatives to improve safety measures. The energy efficient solutions enabled the Company to reduce its carbon footprints and the safety measures helped reduce the number of incidents thereby providing a safe workplace to its people.

**Although the total amount is modest, it is invested in specific technologies aimed at enhancing products and processes to create a positive environmental impact.*

To read more about the initiatives taken to reduce carbon footprint, please refer to the Natural Capital section at page 102 and for safety practices, refer the Human Capital section at page 114 of the Integrated Report.

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

Indus has a well-defined "Sustainable Procurement Policy" and established procedures for sustainable sourcing across its value chain. A structured framework is in place to ensure that environmental, social, and ethical considerations are systematically integrated into sourcing and partner management practices.

Sustainable sourcing procedures begin at the partner onboarding stage, where suppliers and service partners are evaluated through comprehensive due-diligence and assessment processes. Depending on the nature of engagement, these assessments cover business conduct, statutory and regulatory compliance, environmental management, safety and health practices ('ESH'), and ethical standards. For supply and infrastructure partners, evaluations go beyond conventional checks and include audits of facilities, operational processes, safety systems, environmental practices, and compliance mechanisms.

Post onboarding, partners are subject to ongoing monitoring, audits, and governance oversight to ensure continued adherence to responsible sourcing policies. Performance assessments and rating programs periodically review parameters such as safe working practices, use of personal protective equipment ('PPE'), contractual compliance, and risk management measures. These reviews help identify gaps and enable targeted improvement actions.

To strengthen accountability, the entity has implemented preventive controls, including annual gating criteria and mandatory self-certification against the Code of Conduct. These mechanisms ensure business continuity only with partners who meet defined environmental, social, and ethical requirements. In addition, training, awareness programs, and partner quality assurance initiatives are undertaken to promote capability building and continuous improvement.

Further strengthening this approach, we have implemented a structured Partner ESG Maturity Assessment program. This assessment evaluates partners across key Environmental, Social, and Governance parameters to establish baseline maturity levels. Based on assessment outcomes, targeted improvement plans are developed and implemented in collaboration with partners, supported through ESG training, workshops and communication initiatives. Periodic ESG re-assessments are conducted to measure progress and improvement in maturity scores, with plans to progressively extend the ESG maturity assessment framework to a wider base of partners. This mechanism reinforces continuous ESG performance enhancement across the value chain and supports the entity's long-term sustainable sourcing objectives.

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

Indus follows a structured approach to ensure sustainable sourcing. It includes periodic monitoring of business practices followed by its partners in the value chain alongside the governance activities to ensure improvements towards Environmental, Social, and Ethical deliverables.

Our ESG Assessment covers various Environment, Social & Governance Metrics:

- **Environment:** GHG Emissions, Water & Waste Management
- **Social:** People Practices including Labor Management, Diversity, Equity & Inclusion ('DEI'), Employee Retention, Health & Safety Practices
- **Governance:** Transparency in Reporting, Information Security, Risk Management

Moreover, partners are encouraged for Certification in Environment Management System (ISO 14001), Occupational Health and Safety Management Systems (ISO 45001). Audits of major service partners are conducted on monthly basis to check compliance with CLRA Act, Minimum Wages Act, etc.

Our monitoring and improvement programs are designed to assess processes and practices of partners incorporated for safety, environment, and compliance management. Post assessment, monitoring and improvement initiatives are also undertaken through knowledge sharing & training programs.

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

The retrieval of material from sites to warehouse is initiated as per business requirement. Post receipt of material at warehouse, it flows into the process of health assessment for declaring it as either repairable or scrap Item. Items parked in repairable category are redeployed to field post completion of repair. Material identified as scrap is further assessed by an Internal Committee for disposal.

Disposal of Assets falling under respective buckets including e-waste/hazardous waste/general waste etc., is done through e-bidding platform (MSTC- Govt. portal) wherein only authorised/approved recyclers are allowed to participate in auction followed by scrap lifting from respective warehouse locations.

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.

Yes, Extended Producer Responsibility ('EPR') is applicable to our entity's activities. The organisation is duly registered under EPR for both plastic waste and battery waste management.

Further, the waste collection and management practices implemented by the entity are aligned with the EPR plans submitted to the respective Pollution Control Boards, ensuring compliance with the applicable regulatory requirements.

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

Indus believes people excellence is the foundation for building a culture of service excellence. The Company strives to strengthen its people culture with continued commitment to its values, people engagement, well-being and diversity. It encourages a culture that supports each employee to realise his or her highest potential. Promoting a safe and empowered workplace with a culture that emphasises equal opportunity, non-discrimination, meritocracy and freedom of expression is paramount to the Company. The Company believes in enabling critical and differentiated talent in new categories, strengthening capabilities in a high-performing team, winning talent through a compelling employee value proposition, reconstructing its ways of working and people policies to stay ahead of the curve.

Essential Indicators

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent employees											
Male	3,102	3,102	100%	3,102	100%	Not Applicable	Not Applicable	3,102	100%	Nil	Nil
Female	693	693	100%	693	100%	693	100%	Not Applicable	Not Applicable	693	100%
Total	**3,795**	**3,795**	**100%**	**3,795**	**100%**	**693**	**18.26%**	**3,102**	**81.74%**	**693**	**18.26%**
Other than Permanent employees – Not applicable											

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

Category	% of workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent workers – Not Applicable											
Other than Permanent workers											
Male	6,649	6,649	100%	6,649	100%	Not Applicable	Not Applicable	6,649	100%	Nil	Nil
Female	333	333	100%	333	100%	333	100%	Not Applicable	Not Applicable	Nil	Nil
Total	**6,982**	**6,982**	**100%**	**6,982**	**100%**	**333**	**4.77%**	**6,649**	**95.23%**	**Nil**	**Nil**

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

Particulars	FY26	FY25
Cost incurred on well-being measures as a % of total revenue of the company	0.07%	0.07%

2. Details of retirement benefits

Benefits	FY26			FY25		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	100%	Yes	100%	100%	Yes
Gratuity	100%	100%	No	100%	100%	No
ESI	Nil	100%	Yes	Nil	100%	Yes
Others – please specify	Not Applicable					

3. Accessibility of workplaces

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

We promote a culture of inclusion for all within the organisation. While some of our offices are compliant as per the requirements of the Rights of Persons with Disabilities Act, 2016, we recognise the importance of expanding these efforts. We are actively working to make all our offices compliant, incorporating necessary infrastructure, facilities and support systems to create an environment where individuals with disabilities can thrive. Through continuous improvements, we aim to make accessibility an integral part of our workspace, reinforcing our commitment to inclusivity and equal opportunity.

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

We believe in providing equal opportunities to all and are committed to maintaining an inclusive workplace as well as a culture free from discrimination. This commitment is reflected in our Code of Conduct and Equal Opportunity Policy, which promotes fairness, respect and merit based employment practices across the organisation. Indus Towers has an equal opportunity policy which is a part of its Code of Conduct.

In line with the Rights of Persons with Disabilities Act, 2016 and Rules, 2017, we have implemented a dedicated Equal Opportunity Policy to support an accessible and inclusive work environment for persons with disabilities. The policy prohibits discrimination and provides for reasonable workplace accommodations, accessibility measures, training, and career development support. A designated Liaison Officer oversees its implementation, while robust privacy safeguards and a zero-tolerance approach to harassment help ensure a safe, respectful, and equitable workplace for all.

In order to support the above-mentioned philosophy, Indus has categorised its guidance as follows:

(i) Equal employment and growth opportunities;

(ii) Assigning roles as per employee's capabilities; and

(iii) Discrimination free pay.

The Company endeavours to offer equal opportunity to all its employees and not engage in or support discrimination in hiring, compensation, access to training, promotion or career advancement, termination or retirement, based on ethnic origin, position, colour, race, caste, religion, disability, sex, sexual orientation, pregnancy or political orientation.

The Code of Conduct is available at https://www.industowers.com/investor/corporategovernance/.

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

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100%	100%	Not Applicable	
Female	100%	97.3%		
Total	**100%**	**98.65%**		

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

	Details of the Grievance Redressal Mechanism
Permanent workers*	Indus is committed to encouraging a safe and positive work environment. The Company envisages an open-door policy and employees have access to several forums where they can raise concerns faced at the workplace. Indus' Whistle Blower Policy provides a mechanism for employees to report any grievances. All employees have access to the Ombudsperson through writing a letter, meeting in person, sending email at ombudsman@industowers.com or can raise their concern through lodging any wrongdoing through Corporate Whistleblower Initiative portal www.cwiportal.com. For POSH related matters, incidents can be reported to the Chairperson – ICC at secured hotline or through an email at harassment.response@industowers.com. For genuine concerns, a detailed investigation process is undertaken ensuring fairness for all involved, with an opportunity to present facts and any material evidence. All complaints are dealt with on the principles of natural justice, confidentiality, sensitivity, non-retaliation, and fairness while addressing the concern. The concerns are handled with sensitivity, while delivering timely action and closure. Stakeholders may reach out to the Chairperson of the Audit & Risk Management Committee directly, if they wish to escalate any complaint.
Other than permanent workers	
Permanent employees	
Other than permanent employees*	

** Not Applicable*

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

Nil. However, the Company recognises the right of its employees to assemble, communicate, and join associations of their choice in matters related to their employment within the purview of Company's policies and procedures.

The Company respects the rights of its employees to associate or not associate through internal employee resource groups and seek representation, to bargain or not bargain collectively in accordance with local laws. As on March 31, 2026, none of the employee of Indus was part of any collective bargaining as per the information available with the Company. No trade union has claimed that any of Indus' employees are their member.

8. Details of training given to employees and workers

Category	FY26					FY25				
	Total (A)	On health and safety measures*		On skill upgradation		Total (D)	On health and safety measures*		On skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No.(F)	% (F / D)
Employees										
Male	3,102	2,914	93.94%	3,012	97.10%	3,175	2,844	89.57%	3,103	97.73%
Female	693	626	90.33%	665	95.96%	616	434	70.45%	580	94.16%
Total	**3,795**	**3,540**	**93.28%**	**3,677**	**96.89%**	**3,791**	**3,278**	**86.47%**	**3,683**	**97.15%**
Workers – Though the workers are contracted via 3rd party. Trainings on these topics are undertaken to ensure workplace safety										
Male	6,649	5,133	77.20%	5,088	76.52%	6,629	6,372	96.12%	4,414	66.59%
Female	333	170	51.05%	292	87.69%	307	30	9.77%	Nil	Nil
Total	**6,982**	**5,303**	**75.95%**	**5,380**	**77.06%**	**6,936**	**6,402**	**92.30%**	**4,414**	**63.64%**

9. **Details of performance and career development reviews of employees and workers**

Category	FY26*			FY25*		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	3,093	3,093	100%	3,026	3,026	100%
Female	509	509	100%	384	384	100%
Total	3,602	3,602	100%	3,410	3,410	100%
Workers						
Male	6,060	6,060	100%	6,600	6,600	100%
Female	282	282	100%	224	224	100%
Total	6,342	6,342	100%	6,824	6,824	100%

**Performance and career development review of the eligible employees was done during the financial year based on the performance of the previous financial year*

10. **Health and safety management system**

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

Yes, the Company has implemented a comprehensive Occupational Health and Safety ('OHS') Management System. The system is designed to ensure a safe and healthy working environment across all operations and activities.

The coverage of the OHS Management System is extensive and includes all employees, field staff, contract workers, riggers, and business partners. It is applicable across all operational areas, including sites, telecom towers, warehouses, construction activities, and field travel.

The system is governed through a structured ESH framework, which is supported by:

- A formal ESH Policy demonstrating strong leadership commitment towards achieving Zero Fatality, Zero Fire, and Zero Collapse; and
- Clearly defined Life Saving Rules ('LSR') applicable to all high-risk activities.

In addition, the Company actively promotes a culture of safety through:

- National safety campaigns;
- Leadership-led safety broadcasting calls; and
- Regular sharing of incident learnings to drive continuous improvement.

  This integrated approach ensures consistent safety standards, risk mitigation, and continuous reinforcement of safe practices across the organisation.

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

The Company follows structured and proactive processes to identify work-related hazards and assess risks on both routine and non-routine activities, ensuring a safe working environment across all operations. Key processes include:

Hazard Identification & Risk Assessment ('HIRA')

Conducted prior to the commencement of work to systematically identify potential hazards and evaluate associated risks.

Permit to Work ('PTW') System

A mandatory requirement for all high-risk activities, ensuring proper authorisation and control. This includes activities such as electrical work, work at height, material handling, excavation, etc.

Hierarchy of Controls

Risks are mitigated using a structured approach prioritising elimination, substitution, engineering controls, administrative controls, and use of PPE.

Toolbox Talks ('TBT')

Daily pre-task briefings conducted at sites to identify and address site-specific hazards and reinforce safe work practices.

Site Audits and Observations

Regular site audits, surprise inspections, and leadership site visits through Leadership Site Observation Forms – ('LSOF') are conducted to identify unsafe acts and conditions and ensure compliance.

Operational Safety Monitoring

Ongoing tracking and review of hazards and risks are carried out through the ESH Index, which includes leading safety indicators to drive proactive risk management.

These processes enable the Company to systematically identify, assess, and mitigate risks, ensuring continuous improvement in occupational health and safety performance.

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

Yes, the Company has established robust processes that enable workers to report work-related hazards and remove themselves from unsafe conditions. Key elements of these processes include:

- **Hazard and Incident Reporting**
  Workers are encouraged to report hazards and incidents through digital platforms, ensuring timely identification and resolution of safety concerns.
- **Training and Awareness**
  Employees and workers are regularly trained to proactively identify and report unsafe acts and unsafe conditions at the workplace.
- **Strong Reporting Culture**
  Non-reporting or false reporting of hazards is strictly prohibited, reinforcing accountability and strengthening the overall safety culture.
- **PTW Controls**
  The PTW system allows permits to be withheld, rejected, or revoked if unsafe conditions are identified, ensuring that no work proceeds without adequate safety measures.
- **Stop Work Authority**
  Workers are empowered to stop work and remove themselves from unsafe situations without fear of retaliation, promoting a culture of safety-first decision-making.
- **Ongoing Communication**
  Regular communication initiatives are undertaken to reinforce safety messages and awareness across all levels of the organisation.
- **Control over High-Risk Activities**
  Strict enforcement of controls related to night activities and travel further enhances risk mitigation.

These measures collectively ensure that workers have both the means and the confidence to report hazards and protect themselves from unsafe conditions.

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

Yes, employees and workers have access to non-occupational health and well-being support including weekly Specialist Doctor visit across offices.

Regular health advisories are issued on:

- Seasonal health risks (heat stress, winter precautions)
- Air quality and pollution (AQI advisories)
- Communicable diseases (COVID, influenza, etc.)
- Medical fitness and health check-up awareness promoted
- Emergency response and first-aid readiness

Well-being initiatives include sessions on:

- First aid and emergency preparedness
- Physical fitness, yoga and health awareness
- Awareness extends to families of field staff through campaigns and communication

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

Safety incident/number	Category	FY26	FY25
Lost Time Injury Frequency Rate (LTIFR) (per one-million-person hour worked)	Employees	0.64	0.46
	Workers	0.20	0.18
Total recordable work-related injuries	Employees	8	9
	Workers	21	28
No. of fatalities	Employees	Nil	Nil
	Workers	3	2
High consequence work-related injury or ill-health (excluding fatalities)	Employees	Nil	Nil
	Workers	Nil	Nil

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

At Indus Towers, ensuring a safe and healthy workplace is a key priority through robust safety protocols, hazard identification and mitigation, a stringent PTW system for high-risk activities, regular Toolbox Talks, and safety training and awareness programs for employees, workers, and partners. The Company also undertakes continuous monitoring of operational risks, including earthing systems and fire-prone sites, and continues to strengthen its safety framework through enhanced training, digital monitoring, and compliance mechanisms. Further details on key safety measures are provided under Principle 3, Question 10(b).

In addition to above, to strengthen safety systems following initiatives were undertaken :

- Deployment of simplified digital tools, including PTW systems, to improve compliance and operational efficiency across geographies
- Enhanced digital training modules to ensure wider reach and better retention;
- Quarterly national safety campaigns to drive focussed engagement and behavioral change;
- Strong governance frameworks supported by Capability Maturity Model (‘CMM’) controls and recognition & rewards (‘R&R’) mechanisms;
- Root Cause Analysis (‘RCA’) through structured models for incident investigation and prevention; and
- Regular safety audits conducted by ESH, Quality, and Internal Audit teams to ensure adherence and continuous improvement.

National Safety Campaigns

The organisation conducts targeted campaigns to build awareness and emotional connect with frontline workforce, including:

- **SANKALP** – Height “Surakshaveer” (aligned with Raksha Bandhan and Independence Day)
- **GIFT A LIFE** – Diwali Initiative (promoting helmet usage and zero tolerance for violations)
- **Road Safety Campaigns** (focussing on incident reporting and behavioral safety)

Outcomes from these campaigns include:

- Improved enforcement of safety practices;
- Stronger emotional connect and engagement with frontline workers;
- Increased awareness through learnings from past incidents;
- Standardisation of safety practices across operations;
- Reduction in unsafe acts and conditions;
- Increase in hazard reporting; and
- Enhanced ownership and accountability towards safety.

Preventive Maintenance

All telecom sites undergo scheduled preventive maintenance. Proper PTW controls are ensured for major material handling activities and tower upkeep to minimise operational risks.

Way Forward

Indus Towers remains committed to strengthening its safety culture by expanding the reach and frequency of training programs, especially for field personnel and partners. The organisation aims to integrate advanced digital tools for real-time safety monitoring and predictive risk analysis while reinforcing compliance through regular third-party audits. Continued engagement through targeted campaigns, feedback mechanisms, and embedding safety metrics into partner evaluations and internal reviews will further drive accountability and continuous improvement.

These efforts collectively ensure a resilient, safe, and health-conscious workplace across all operations.

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

Particulars	FY26			FY25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working conditions	Nil					
Health & Safety						

14. **Assessments for the year**

Particulars	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health & Safety	100%*
Working conditions	

Offices and Sites assessed internally

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

The Company ensures occupational health and safety through a structured ESH management system covering employees, contractors, and partners in field-intensive operations, with risks managed via hazard identification, assessments, permit-to-work controls, audits, and inspections. Incidents are investigated using root cause analysis, leading to corrective actions such as SOP improvements, enhanced supervision, and stronger partner accountability. Workers are actively engaged through hazard reporting, toolbox talks, and stop-work authority, supported by ongoing communication, leadership involvement, onboarding, training, and health initiatives. Contractor compliance is enforced through robust value-chain controls, while safety performance is tracked using an ESH Index spanning key metrics, and incident learnings are systematically shared to drive continuous improvement.

To read more about the initiatives undertaken by the Company for employee wellbeing, health and safety, please refer to the Human Capital on page 114 of the Integrated Report.

Leadership Indicators

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

Yes

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

Our ERP systems are configured to manage accounting processes and the deduction of applicable TDS for all stakeholders, including business partners and landlords. Robust internal controls are in place to ensure timely and accurate statutory deposits.

The Company ensures that value-chain partners deposit the GST claimed and conducts regular audits to monitor compliance. Partners with repeated instances of non-compliance are disengaged.

For manpower service providers, the Company has engaged an independent third-party auditing firm to verify statutory and regulatory compliance.

3. **Details on assessment of value chain partners**

Particulars	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	100%
Working Conditions	72.7%

4. **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.**

Consequence management for violations of defined ESH practices is implemented through a contracted framework for recurring and high-volume business services. Service providers are required to obtain permission to work prior to initiating any activity at telecom sites. Mobile applications deployed for all field staff are configured to enable periodic hazard reporting and to initiate trouble tickets for corrective actions related to potential hazards.

Indus and third-party field personnel are periodically audited for compliance with the prescribed use of safety equipments PPE during commute and while working at sites. Any non-compliance identified is addressed in accordance with the established consequence management matrix.

For supply partners, manufacturing facilities are audited by independent third parties to assess working conditions and safe practices. Observations and gaps identified during these audits are tracked to ensure corrective actions and systemic improvements are implemented.

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

At Indus, we have always been committed to integrate multiple stakeholders in our business model. With the philosophy of '**Putting India first**' we work towards preserving and enhancing long-term value of our stakeholders. In our endeavour to build a sustainable future, we aim to develop strategic partnerships with our stakeholders and increasingly engage with them. Stakeholder inclusivity and prioritisation ensure the correct understanding and adequate response to stakeholder needs, interests and expectations. We continue to build and nurture strong relationships with our stakeholders including employees, customers, shareholders, government, communities, suppliers and landlords.

Essential Indicators

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

Indus Towers employs a comprehensive stakeholder identification framework that encompasses the recognition of all relevant and affected entities, systematic classification into meaningful categories, and prioritisation of key stakeholder groups within each segment. This methodology enables the identification of stakeholders who:

- Are directly or indirectly reliant on Indus's services, or whose collaboration is essential for operational continuity.
- Hold existing or potential legal, commercial, operational, or ethical obligations in relation to Indus.
- Possess the capacity to influence or shape Indus's strategic direction or operational decisions.

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

Stakeholder group	Whether identified as vulnerable & marginalised group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community meetings, Notice board, Website), Other	Frequency of engagement (Annually/ half-yearly/ quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees	No	• Email • Townhalls • Field Connect • Sociabble • Video Conference • Intranet/ Website • Engagement Events and Off-sites		• Employee benefits • Equal opportunities • Recognition • Learning and development • Safety and well-being • Performance review and career development
Customers	No	• Emails and Phone calls • Regular Governance Meeting(s)		• High Network uptime • Operational efficiency • Innovative and sustainable solutions • Customer feedback and resolution of their queries • Collaborate with them for growth opportunity
Shareholders	No	• Investor meeting(s)/ conference(s) • Annual General Meeting • Website updates • Stock Exchange releases		• Maximise returns • Queries on financial and operational performance of the Company • Transparent disclosures of material events

Stakeholder group	Whether identified as vulnerable & marginalised group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community meetings, Notice board, Website), Other	Frequency of engagement (Annually/ half-yearly/ quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Regulatory Bodies	No	• Email • Community meeting(s) • Representation on forum(s) • In-person meeting(s) • Website		• Engaged with central and state authorities (DoT, MoD, MoRTH, MoP, Railways, State Governments) to address RoW and related policy issues • Provided inputs through active participation in industry associations to reflect organisational needs • Worked with TRAI on consultation papers to address IP-1 scope, regulatory relaxations, and ease of doing business • Coordinated with state governments and authorities to implement policies notified by the Central Government
Community	Yes	• Conferences, roundtable discussions and summits • In-person events • Community meetings • Media outreach programs through social media and newspapers • Utilising pamphlets, Website door-to-door and public announcements • Website		• Upliftment and penetration into the underserved community to provide them with tools to improve their social belonging • Standing by the communities during natural disasters and providing them with life skills training • Helping marginalised society with skills to contribute to circular economy
Partners	No	• Electronic correspondence • Partner audits and visits • Website		• Resolving supplier queries • Strategic discussion on building robust supply chain • Supplier engagement activities • Strengthening Sustainability Parameters
Landlords	No	• Email • WhatsApp Channel • Inbound Call Centre		• Resolving Landlord queries • Timely payment

Ongoing Quarterly

Leadership Indicators

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

ESG priorities at Indus Towers are driven from the highest level of governance, with the Board of Directors providing overall strategic oversight. The Board has constituted an ESG Committee to guide, monitor, and review the Company's ESG performance and progress. The ESG Committee has delegated the responsibility of undertaking stakeholder consultations to the Management, ensuring a structured and continuous engagement process.

The Company has established a robust process for stakeholder consultation on economic, environmental, and social matters through its materiality assessment and ongoing engagement initiatives. The Company directly engages with key internal and external stakeholders to understand their perspectives, concerns, and expectations, which are then incorporated into the materiality assessment framework for identifying and prioritising ESG topics.

Insights from these stakeholder interactions are systematically analysed to develop the materiality matrix and determine key ESG focus areas. The outcomes of such consultations, along with updates on emerging stakeholder concerns, are presented to the ESG Committee on a quarterly basis.

The ESG Committee along with the Management deliberates on these insights and provide strategic direction, with feedback being integrated into the Company's ESG strategy, targets, and initiatives. The ESG Committee periodically reviews the ESG strategy and approves related goals and priorities annually.

This structured governance mechanism ensures that stakeholder feedback is effectively channeled to the Board, enabling informed decision-making and alignment with evolving stakeholder expectations.

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

Yes. The Company actively uses stakeholder consultation to support the identification and management of material environmental and social topics.

As part of its materiality assessment and stakeholder engagement process, Indus Towers engages with key internal and external stakeholders to understand their perspectives, expectations, and concerns related to ESG matters. The inputs gathered are systematically analysed and used to identify and prioritise material issues relevant to the Company's operations.

Through this exercise, material ESG topics were consolidated into core thematic areas and prioritised as high, medium and low based on their significance. Key high-priority areas identified included GHG emissions, people practices and health & safety, while medium-priority areas included risk management, waste management and sustainable sourcing.

The insights derived from stakeholder consultations are reviewed by the ESG Committee and Management and are directly incorporated into the Company's ESG strategy, policies, and operational initiatives. Based on these inputs, the Company has defined its ESG priorities, established medium- to long-term commitments as well as set measurable internal and external targets, supported by a structured roadmap for implementation.

This approach ensures that stakeholder feedback meaningfully guides decision-making and is embedded into the Company's policies, actions, and overall sustainability framework. Few actions taken by the Company include:

- To decarbonise its business, Indus has joined the race to reach **net-zero greenhouse gas emissions by 2050** in line with climate science with the **Science Based Targets initiative (SBTi)**. The Company has a validated decarbonisation roadmap.
- To continuously make the business operations greener by exploring and **expanding alternate energy solutions**.
- Indus is committed to **driving zero** harm in its operations thereby fostering a **culture of safety**.
- To strengthen people practices, a separate **Human Right Policy** has been adopted, targets were taken on learnings and trainings, and on prioritising diversity and inclusion across its business and value chain.
- Indus is committed to achieving **zero waste to landfill by 2027**. In line with this commitment, 100% of e-waste, battery waste, hazardous waste, and scrap generated from operations is disposed of through Government-authorised recyclers, ensuring responsible waste management and resource recovery.
- Indus has set clear targets to engage with its supply chain to enhance sustainability and resilience. The Company has in place a **Sustainable Procurement Policy** for its suppliers and conducted **ESG assessments of key partners** to evaluate their maturity on ESG parameters. Additionally, ESG criteria have been integrated into the Request for Proposal ('RFP') and Expression of Interest ('EOI') processes to promote responsible sourcing practices.
- Indus has set ambitious targets to **positively impact and transform 150 Million lives**, reinforcing its commitment to community development and fulfilment of its **corporate social responsibility**.

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

Indus Towers, through its flagship CSR programmes - Saksham and Pragati, actively engages with marginalised communities to address their concerns via education, health, digital literacy, and disaster relief. These programs are designed to foster inclusive growth and empower disadvantaged groups across India.

The key focus areas for the year were:

Education & Skill Development:

1. Satya Bharti Schools, Quality Support Programs and Teacher App – 454K+ students received education and scholarship through the program

Digital and Creative Literacy

1. Digital Transformation Van Program – 320K+ beneficiaries supported through digital literacy, mass literacy and community awareness programs
2. Smart Classroom - 322K+ beneficiaries at 320+ schools

Diversity and Inclusion

1. Integrated program for empowerment of persons with disability - 100+ beneficiaries received scholarship under this program
2. Scholarships for 400 underprivileged students pursuing engineering degrees.
3. Girl Child Education Program - 24K+ students were enrolled in the learning centres; 19.5K mothers enrolled for the Mothers Literacy program
4. Project Nurture supported 610 children and 50+ mothers and caretakers; awareness sessions reached 3.5K+ community members.

Sanitation, Health and Hygiene

1. Nari Sammaan - Construction of 8 girl's washroom in Assam, Nagaland, Arunachal Pradesh and Meghalaya
2. Nari Sammaan - 2.8 crores of sanitary pads dispatched at railway stations; 105K+ at government schools

Sustainable Growth

1. Plantation and Livelihood 750K+ trees planted benefiting 32K+ farmers;
2. R&D collaborations with IITs.

Local Community Needs

Cancer Care Program - Cancer Care outreach screened 960K+ individuals benefited with cancer screening and awareness

Disaster Relief and Rehabilitation

Aid provided to 8K individuals in natural disaster hit regions of Tripura, Assam, Manipur, Punjab, Jammu & Kashmir, Himachal Pradesh, Uttarakhand, Maharashtra and Arunachal Pradesh

We remain committed to uplifting vulnerable communities through thoughtful and inclusive CSR efforts. With continued collaboration, we strive to create lasting positive change and empower every life we touch.

Principle 5 Businesses should respect and promote human rights

The Company's core priorities include respecting the human rights of each and every stakeholder, across the value chain. Indus's commitment to human rights is reinforced through its Code of Conduct and a separate Human Rights Policy. The Company complies to local labour laws and regulations applicable in its operating locations. The Company's COC is applicable to all employees, partners and suppliers to uphold and respect human rights and its compliance is a major part of associating with Indus. The Company has established robust processes to address material issues related to compliance, employee well-being and safety, and to foster a harassment-free workplace. Additionally, the Company has implemented a dedicated Human Rights Policy applicable to its value chain partners.

Essential Indicators

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

Category	FY26			FY25		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
Employee						
Permanent Employees	3,795	3,753	98.89%	3,791	3,755	99.05%
Other than Permanent Employees	Not Applicable					
Worker						
Permanent Workers						
Other than Permanent Workers	6,928	5,483	79.14%	6,936	4,660	67.19%

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

Category	FY26					FY25				
	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)
Employee										
Permanent Employees										
Male	3,102	Nil	Nil	3,102	100%	3,175	Nil	Nil	3,175	100%
Female	693	Nil	Nil	693	100%	616	Nil	Nil	616	100%
Total employees	**3,795**	**Nil**	**Nil**	**3,795**	**100%**	**3,791**	**Nil**	**Nil**	**3,791**	**100%**
Other than Permanent Employees	Not Applicable									
Worker										
Permanent Workers										
Other than Permanent Workers										
Male	6,649	837	12.59%	5,812	87.41%	6,629	1,326	20%	5,303	80%
Female	333	11	3.30%	322	96.70%	307	17	5.54%	290	94.46%
Total workers	**6,982**	**848**	**12.15%**	**6,134**	**87.85%**	**6,936**	**1,343**	**19.36%**	**5,593**	**80.64%**

3. **Details of remuneration/salary/wages**

a) **Median remuneration / wages**

Particulars	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)*	4	57,25,000	1	53,00,000
Key managerial personnel^	1	5,18,16,043	1	71,78,358
Employees other than BoD and KMP#	3,007	12,00,000	522	10,30,000
Workers	6,649	3,63,996	333	4,08,600

*Excluding Non-executive Non-Independent Directors as no remuneration, in any form, is paid to them

^Excluding MD & CEO

#The above-mentioned information pertains to employees excluding GETs. The Median Remuneration including GETs for 3,100 Males is 11,70,000 and 692 Females is 6,60,000

***Note** - Remuneration of Employees including KMPs does not include perquisite value of stock option exercised and special pay-outs made during FY26*

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

Particulars	FY26	FY25
Gross wages paid to females as % of total wages	12.82	10.86

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. Indus has established designated focal points to address human rights impacts and concerns arising from its operations. This includes an Ombudsperson as well as the Chairperson of ICC constituted under the POSH Policy. The Company fosters an open-door culture and has implemented robust mechanisms to enable the reporting and resolution of concerns in a manner that ensures confidentiality, fairness and protection against retaliation. Additionally, periodic human rights training is conducted to enhance awareness among employees. Human Rights Policy is publicly available and accessible through the Company's website at https://www.industowers.com/investor/corporategovernance/.

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

Indus is committed to providing a safe, inclusive, and respectful workplace, with zero tolerance for any form of human rights violations. To uphold this commitment, the Company has established robust internal mechanisms to effectively address and redress grievances related to human rights issues.

The Company promotes an open-door policy, encouraging employees and stakeholders to freely raise concerns without fear of retaliation. A well-defined grievance redressal framework is in place, enabling employees, retainers/consultants, associates, suppliers and business partners to report any concerns or violations. Such concerns can be escalated through the Ombudsperson mechanism, ensuring an independent and impartial review process.

In addition, the Company has implemented a comprehensive POSH Policy. Any complaints under this Policy can be reported to the Chairperson of the ICC who is responsible for handling such matters in accordance with applicable laws and internal guidelines.

All reported cases are addressed with utmost seriousness and are governed by the principles of natural justice, confidentiality, sensitivity, non-retaliation and fairness. The Company ensures that concerns are managed with empathy and diligence, while also striving for timely resolution and closure. Further details on grievance mechanisms are outlined in the Company's Whistle Blower Policy which is accessible on the Company's website as well POSH Policy available on Company's intranet.

During the reporting year, the Company also conducted training sessions on human rights to enhance awareness among internal stakeholders regarding their rights, responsibilities and available grievance redressal mechanisms.

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

Particulars	FY26			FY25		
	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	9	Nil	-	9	2*	-
Discrimination at workplace	Nil					
Child labour						
Forced labour/ Involuntary labour						
Wages						
Other human rights-related issues						

Received towards the end of the previous financial year and stood resolved as on April 30, 2025

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

	FY26	FY25
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	9	9
Complaints on POSH as a % of female employees / workers	1.38%	1.74%**
Complaints on POSH upheld	8	6

***For consistency with the reporting methodology followed across this section, the average female employee headcount for the reporting period has been considered as the denominator rather than the closing female employee count*

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

The Company maintains a zero-tolerance approach towards retaliation in any form. Retaliation is strictly prohibited under the Company's COC and applies to all employees involved in discrimination as well as harassment complaints.

All complaints made in good faith, regardless of whether they are ultimately substantiated are protected. Complainants can raise concerns without fear of reprisals, punishment, intimidation, coercion, dismissal, or victimisation.

To safeguard complainants, the Company follows these key principles while addressing concerns:

- **Non-retaliation:** Any form of retaliatory action against an individual who raises a complaint is strictly forbidden.
- **Confidentiality:** Information related to complaints is handled sensitively and shared only on a need-to-know basis.
- **Natural Justice and Fairness:** All parties are given a fair opportunity to be heard, ensuring unbiased decision-making.
- **Sensitivity:** Complaints are handled with care and respect, recognising the potential emotional impact.

Any individual found to be engaging in retaliatory behaviour or targeting a Complainant will be subject to strict disciplinary action, in line with Company policies.

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

Yes (Primarily all our contract(s) capture an obligation of the other party to comply with the applicable laws.)

10. **Assessments of the year**

Particulars	% of your plants and offices that were assessed (by the 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	100

**Indus internally monitors compliance to all relevant laws and policies pertaining to these issues.*

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

ICC undertook prompt and appropriate corrective actions to address the concerns identified. To strengthen awareness and ensure a safer workplace environment, targeted POSH workshops were conducted in the affected regions, focussing on sensitisation and behavioural expectations.

Additionally, a mandatory online POSH training program was conducted, followed by an assessment, across the organisation to ensure comprehensive coverage. This initiative aimed to educate all employees and workers on their rights, responsibilities, and the mechanisms available for reporting and addressing grievances.

These measures were designed to reinforce the organisation's zero-tolerance stance on workplace harassment and to proactively mitigate any instances in the future.

Leadership Indicators

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

ICC effectively addressed employee-reported cases of sexual harassment and upheld the organisation's commitment to a safe and inclusive workplace. The Company strengthened awareness through continuous gender sensitisation initiatives and POSH trainings, ensuring a culture of equity and responsible workplace behavior.
During the year, these programs reached 100% of employees across pan-India offices through structured workshops and training interventions.

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

At Indus Towers, we are committed to nurture a greener future, backed by our sustainable operations. With our primary focus on energy efficiency, fossil fuel's elimination and waste minimisation, we continue our resolve to reduce our carbon footprint. We have consciously developed a responsible approach towards the environment and continue to deploy people, ideas and resources to design effective solutions for a sustainable tomorrow.

Essential Indicators

1. Details of total energy consumption (in Gigajoules) and energy intensity, in the following format

Parameter	FY26	FY25
From renewable sources		
Total electricity consumption (A)	-	-
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	733,454	368,736
Total energy consumed from renewable sources (A+B+C)	733,454	368,736
From non-renewable sources		
Total electricity consumption (D)	36,381,696	33,315,933
Total fuel consumption (E)	2,340,785	2,300,513
Energy consumption through other sources (F)	10,233	Nil
Total energy consumed from non-renewable sources (D+E+F)	38,732,715	35,616,446
Total energy consumed (A+B+C+D+E+F)	39,466,168	35,985,182
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	0.000121	0.000119
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	0.000028	0.000029
Energy intensity in terms of physical output (GJ/tower)	147	154

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

-Yes, Reasonable Assurance done by SGS India Private Limited

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

No. We do not have sites/facilities identified as designated consumers under the PAT Scheme

3. Provide details of the following disclosures related to water

Parameter	FY26	FY25
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	7,931	0
(iii) Third party water	297,433	334,772
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	305,363	334,772
Total volume of water consumption (in kilolitres)	305,363	334,772
Water intensity per rupee of turnover (Water consumed / turnover)	0.0000009	0.0000011
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	0.000000216	0.000000271
Water intensity in terms of physical output (KL/Tower)	1.14	1.44

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

-Yes, Reasonable Assurance by SGS India Private Limited

4. Provide the following details related to water discharged: Not Applicable

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency - Not Applicable

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

Not applicable

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

Parameter	Please specify units	FY26	FY25
NOx	Metric Tonne	5,356	5,233
Sox	Metric Tonne	-	-
Particulate matter (PM)	Metric Tonne	276	273
Persistent organic pollutants (POP)	-	-	-
Volatile organic compounds (VOC)	-	-	-
Hazardous air pollutants (HAP)	-	-	-
Carbon monoxide	Metric Tonne	3,234	3,197

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

Parameter	Please specify units	FY26	FY25
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	698,399	691,755
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	7,175,689	6,727,950
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	Metric tonnes of CO2 equivalent per ₹	0.000024	0.000025
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	-	0.000006	0.000006
Total Scope 1 and Scope 2 emission intensity in terms of physical output	Metric tonnes of CO2 equivalent per tower	29.31	31.8

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

-Yes, Reasonable Assurance by SGS India Private Limited

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

Yes. The Company has implemented multiple initiatives to reduce greenhouse gas (GHG) emissions, aligned with its commitment to responsible environmental stewardship and its Net Zero target by 2050. It continues to drive emissions reduction across operations through energy efficiency improvements, increased adoption of renewable energy, and reduced reliance on carbon-intensive fuels. The Company prioritises commercially and technically viable alternatives to reduce dependence on carbon-intensive energy, thereby contributing to its decarbonisation objectives.

Key initiatives undertaken include:

- Solar deployment: Installation of more than 42K solar-powered tower sites with an aggregate capacity of ~234 MW; additionally, 12 warehouses operate on solar power.
- Microgrids: 276 sites powered by solar/wind-based microgrids to decentralise clean energy generation.
- Piped Natural Gas (PNG): 207 sites with cleaner PNG-based energy solutions.
- Green Open Access Energy: Power Purchase Agreement (PPA) for an 8.3 MW pilot project supplying renewable energy to 374 sites, with definitive agreements signed for a scale-up to 180 MW.

- Indoor-to-Outdoor (ID-OD) conversion: 93.5% of sites converted to outdoor configurations, significantly reducing refrigerant usage and associated environmental impact.
- Electrification of sites: ~99.86% of sites electrified till FY26, minimising dependence on diesel generators.
- Diesel Generator (DG) reduction: Presence of 106K+ DG-free sites through alternative energy adoption, resulting in a substantial reduction in diesel dependency.
- Energy storage solutions: Deployment of advanced storage technologies, including Li-ion and VRLA batteries, supported by the High Capacity Battery Bank to optimise performance and reduce DG usage.
- Efficient cooling systems: Deployment of DC-based air-conditioning at indoor sites to reduce DG reliance during grid outages.
- Operational efficiencies: Ongoing improvements through energy-efficient technologies, optimised cooling systems, and regular maintenance practices to reduce overall energy consumption.

These initiatives collectively contribute to the Company's decarbonisation pathway and long-term sustainability objectives.

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

Parameter	FY26	FY25
Total Waste generated (in metric tonnes)		
Plastic waste (A)	9	14
E-waste (B)	3,685	2,332
Bio-medical waste (C)	0	0
Construction and demolition waste (D)	0	0
Battery waste (E)	51,240	40,174
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (G)*	914	2,575
Other Non-hazardous waste generated (H). Please specify, if any.** (Break-up by composition i.e. by materials relevant to the sector)	20,621	20,265
Total (A+B + C + D + E + F + G + H)	76,469	65,360
Waste intensity per rupee of turnover (Total waste generated/Revenue from operations) (Metric tones/₹)	0.000000235	0.000000217
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP) (MT/₹)	0.000000054	0.000000053
Waste intensity per tower	0.28	0.28

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

Category of waste	FY26	FY25
(i) Recycled	76,439	65,339
(ii) Re-used	0	0
(iii) Other recovery operations	30	21
Total	**76,469**	**65,360**

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

Category of waste	FY26	FY25
(i) Incineration	0	0
(ii) Landfilling	0	0
(iii) Other disposal operations	0	0
Total	**0**	**0**

**Other Hazardous waste consists of Copper scrap, DG battery and waste lube oil*

*** Non-hazardous waste includes metals (Sheet metal, structural), Cables & Connectors, paper, plastic and organic food waste*

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

- Yes, Reasonable Assurance by SGS India Private Limited

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

The Company undertakes periodic assessments of its assets through independent chartered engineering firms to evaluate their residual life. Based on these assessments, targeted interventions are carried out to refurbish and revive assets, thereby extending their useful lifespan and promoting resource efficiency. Assets identified as end-of-life are disposed of in an environmentally responsible manner through Pollution Control Board (PCB)–authorised recyclers, facilitated via a Government of India enterprise (MSTC).

The Company follows a structured waste management framework anchored in the principles of reduce, reuse, and recycle (3R). Hazardous waste at Indus primarily include used lubricating oil, battery waste, and other regulated materials. A defined mechanism is in place for the safe handling, storage, transportation, and disposal of such wastes in compliance with applicable regulations, ensuring minimal environmental impact.

In addition to hazardous waste management, robust systems have been established for the segregation, monitoring, and reporting of administrative waste streams such as plastic and food waste. These practices promote responsible waste handling, enable improved resource recovery, and contribute to enhancing overall sustainability performance.

To further minimise the use of hazardous and toxic substances, the Company focusses on optimising operational processes, promoting the use of safer alternatives where feasible, and strengthening lifecycle-based asset and material management practices.

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

The Company adheres to all applicable regulations and follows the prescribed processes to secure approvals prior to the deployment of telecommunication infrastructure in designated areas.

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.	Indus Towers has a Pan India presence.	Telecom tower installation	Yes. The Company takes the NOCs and permissions from concerned authorities.

The Company has a pan-India presence with approximately 2.78 Lakh telecom towers (including lean structures). As part of its commitment to environmental stewardship, the Company has undertaken mapping of its sites to identify locations in and around ecologically sensitive areas. This enables better monitoring and risk assessment of operations in such regions.

Building on this, the Company is in the process of conducting a more detailed assessment of its operations in ecologically sensitive zones to further strengthen its environmental safeguards.

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

Name and brief details of Project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
Environmental Impact assessment (EIA) is not applicable to Indus activities as per the EIA Notification, 2020.					

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

Yes. The Company is in material compliance with all applicable laws and regulatory requirements.

Leadership Indicators

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

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

   (i) Name of the area

   (ii) Nature of operations

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

   Not Applicable

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

   Not Applicable

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

Parameter	Unit	FY26	FY25
Total Scope 3 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO_2 equivalent	2,335,171	2,489,309
Total Scope 3 emissions per rupee of turnover	Metric tonnes of CO_2 equivalent per ₹	0.0000072	0.0000083
Total Scope 3 emission intensity per tower	Metric tonnes of CO_2 equivalent per tower	8.69	10.67

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

   Yes, Limited Assurance by SGS India Private Limited

3. **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**

Initiatives	Details of Initiatives	Outcome of the initiative
Enhancement of usable life of equipment through refurbishment	The Company undertakes detailed residual life assessment of assets through independent chartered engineering firms and refurbishes/ repurposes equipment to extend usable life.	Enhanced asset lifecycle and reduced material consumption
Solar projects and renewable energy adoption	Large-scale deployment of solar-powered sites and warehouses, along with execution of PPAs and exploration of green open access energy solutions.	Increased share of renewable energy and reduced carbon emissions
Value Addition (VA) and Value Engineering (VE)	Periodic review and optimisation of equipment design and solutions in line with evolving telecom requirements.	Reduced raw material usage and improved resource efficiency
i-DOT	Deployment of automated systems for real-time data collection, monitoring, and analytics across network sites.	Improved energy efficiency, predictive maintenance, and reduced downtime
Deployment of advanced energy storage	Installation of Li-ion and VRLA batteries, including high-capacity battery bank projects for optimised energy storage.	Reduced reliance on diesel backup and improved energy efficiency
Solar panel cleaning mechanisms	Implementation of water-based sprinkler systems and robotic waterless cleaning technologies for solar panels.	Enhanced solar generation efficiency and reduced water consumption
Regional partner optimisation	Identification and onboarding of regional partners with demand mapping to minimise long-distance logistics.	Reduced GHG emissions from transportation and improved supply chain efficiency

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

   Indus Towers has established a comprehensive Business Continuity and Disaster Management framework to ensure uninterrupted operations across its 22 telecom circles. Business Continuity Plans ('BCPs') are regularly reviewed and updated to reflect evolving risk scenarios and include structured protocols for site restoration, stakeholder communication, and data recovery. Critical functions such as Operations, Finance, Supply Chain, and IT are supported through function-specific continuity strategies. These are further strengthened by a robust Crisis Management Plan ('CMP'), which clearly defines roles, escalation mechanisms, and communication protocols to enable timely, coordinated, and resilient responses to unforeseen disruptions.

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

At Indus Towers, we proactively engage with regulators, policymakers, and government authorities to contribute to the development of a progressive and enabling regulatory environment for the industry. Through responsible advocacy and active participation in industry forums and stakeholder consultations, we support policy formulation in areas such as scope enhancement, corporate governance, ease of doing business, and social and community development. Our public policy engagements are aligned with and reinforce our sustainability and corporate citizenship commitments, creating long-term value for all stakeholders.

Essential Indicators

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

   Indus Towers Limited has affiliations with 6 trade and industry chambers/associations

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

   Indus Towers Limited has affiliations with 6 trade and industry chambers/associations

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	Cellular Operators Association of India ('COAI')	Telecom, Power etc./National
2	Digital Infrastructure Provider Association ('DIPA')	Telecom, Power etc./National
3	The Confederation of Indian Industry ('CII')	Telecom, Power etc./National/ State
4	Federation of Indian Chambers of Commerce and Industry ('FICCI')	Telecom, Power etc./National/ State
5	The Associated Chambers of Commerce of India ('Assocham')	Telecom, Power etc./National/ State
6	Broadband India Forum ('BIF')	Telecom, Power etc./National/ State

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

   No adverse orders received from regulatory authorities during the year

Leadership Indicators

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

S. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain (Yes/ No)	Frequency of review by Board (Annually/ Half yearly/ quarterly/ others)	Web link, if available
1	RoW Rules, 2024	Alignment with various authorities including state and central e.g. DOT, LSA, IT, UDD MoC, State Chief Secretary etc.	Yes	As and when required	https://eservices.dot.gov.in/
2	SASCI Scheme	Alignment with various authorities including state and central e.g. DOT, LSA, IT, UDD MoC, State Chief Secretary etc.	Yes	As and when required	https://www.pib.gov.in/PressReleasePage.aspx?PRID=2146390&reg=3&lang=2
3	Metering regulation	Alignment with various authorities including state and central e.g. DOT, LSA, IT, UDD MoC, State Chief Secretary etc.	Yes	As and when required	https://egazette.gov.in/WriteReadData/2026/271483.pdf

S. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain (Yes/ No)	Frequency of review by Board (Annually/ Half yearly/ quarterly/ others)	Web link, if available
4	Smart Meters	Alignment with various authorities including state and central e.g. DOT, LSA, IT, UDD MoC, State Chief Secretary etc.	Yes	As and when required	https://rdss.powermin.gov.in/dashboard
5	GEoA	Alignment with various authorities including state and central e.g. DOT, LSA, IT, UDD MoC, State Chief Secretary etc.	Yes	As and when required	https://powermin.gov.in/
6	Consolidated Billing	Alignment with various authorities including state and central e.g. DOT, LSA, IT, UDD MoC, State Chief Secretary etc.	Yes	As and when required	Not available as same is discom wise
7	Industrial Tariff	Alignment with various authorities including state and central e.g. DOT, LSA, IT, UDD MoC, State Chief Secretary etc.	Yes	As and when required	Not available
8	Monitoring Committee for resolution of Fuel shortage	Alignment with various authorities including state and central e.g. DOT, LSA, IT, UDD MoC, State Chief Secretary etc.	No	As and when required	Not available
9	Single Tower multiple devices	Alignment with various authorities including state and central e.g. DOT, LSA, IT, UDD MoC, State Chief Secretary etc.	Yes	As and when required	Not available
10	IBS	Alignment with various authorities including state and central e.g. DOT, LSA, IT, UDD MoC, State Chief Secretary etc.	Yes	As and when required	https://www.trai.gov.in/sites/default/files/2024-11/Recommendation_IBS_0932018.pdf
11	Draft Network Authorisation Rules, 2025	Under Consideration	Yes	As and when required	https://egazette.gov.in/WriteReadData/2025/266293.pdf
12	Draft National Electricity Policy, 2025	Under Consideration	Yes	As and when required	https://www.pib.gov.in/PressReleasePage.aspx?PRID=2216661&reg=3&lang=1
13	Draft Electricity Amendment Bill, 2025	Under Consideration	Yes	As and when required	https://static.pib.gov.in/WriteReadData/specificdocs/documents/2025/nov/doc20251122703101.pdf
14	Draft Electricity (right of Consumers) Rules, 2026	Under Consideration	Yes	As and when required	https://www.powermin.gov.in/sites/default/files/uploads/Orders/B.6.1.pdf

Principle 8 Businesses should promote inclusive growth and equitable development

At Indus Towers, organisational success and community well-being are viewed as mutually reinforcing, driving the Company's commitment to inclusive and sustainable growth. Through strategic CSR interventions and employee-led volunteering initiatives, the Company strives to create lasting social impact and strengthen community resilience. As a leading digital infrastructure provider, Indus Towers actively supports the Government of India's Digital India vision by promoting digital inclusion, bridging connectivity gaps, and enabling last-mile access in underserved regions. Aligned with the Sustainable Development Goals (SDGs), the Company's initiatives focus on fostering socio-economic progress, empowering communities, and creating sustainable value for society at large.

Essential Indicators

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

Not Applicable

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

Not Applicable

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

Indus Towers implements its CSR projects in collaboration with 80G registered NGO partners who align with the Company's sustainability and social responsibility priorities. These partners play a critical role in ensuring effective on-ground execution and responsiveness to community needs.

A structured grievance redressal mechanism is maintained by all NGO partners to address concerns raised by community members. Feedback is received through regular interactions, community meetings, and stakeholder engagements, and are addressed promptly with resolutions to help communities feel belonged. This mechanism enables transparent communication, trust and mutual respect within the communities.

To further strengthen awareness and accessibility, NGO partners conduct periodic outreach and engagement activities, ensuring that communities are well-informed about the program and our monitoring agency does due-diligence on field with direct communication with communities ensuring comfort and trust with the locals.

Depending on project requirements, NGO partners engage closely with key stakeholders such as local communities, school authorities, panchayats, and relevant government bodies to facilitate smooth implementation and to proactively identify and resolve issues.

In addition, Indus Towers' representatives also meet with the communities and understand their satisfaction with the programs and seek inputs for improvement.

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

Particulars	FY26	FY25
Directly sourced from MSMEs/ small producers	34%	35%
Sourced directly from within India	95%	98%

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**

Particulars	FY26	FY25
Rural	0.2%	0.3%
Semi-urban	2.3%	1.7%
Urban	15.7%	15.7%
Metropolitan	81.8%	82.3%

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

Leadership Indicators

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

   Not applicable

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

S. No.	State	Aspirational District	Amount spent (In ₹)
1	Andhra Pradesh	Parvathipuram Manyam	1,34,000
2	Andhra Pradesh	Ysr Kadapa	1,221,501
3	Arunachal Pradesh	Namsai	1,743,412
4	Assam	Baksa	1,374,344
5	Assam	Barpeta	102,313
6	Assam	Darrang	655,307
7	Assam	Goalpara	51,156
8	Assam	Hailakandi	1,656,466
9	Assam	Udalguri	1,585,413
10	Bihar	Aurangabad	396,948
11	Bihar	Banka	413,448
12	Bihar	Begusarai	7,869,202
13	Bihar	Gaya	5,088,097
14	Bihar	Muzaffarpur	3,262,416
15	Bihar	Purnia	3,803,077
16	Chhattisgarh	Korba	6,054,541
17	Chhattisgarh	Mahasamund	2,291,947
18	Chhattisgarh	Narayanpur	2,200,000
19	Gujarat	Dahod	10,307,101
20	Haryana	Mewat	7,225,846
21	Himachal Pradesh	Chamba	2,742,346
22	Jammu & Kashmir	Baramulla	751,669
23	Jammu & Kashmir	Kupwara	1,620,906
24	Jharkhand	Bokaro	67,000
25	Jharkhand	Dumka	6,903,370
26	Jharkhand	East Singhbhum	4,873,211
27	Jharkhand	Garhwa	67,000
28	Jharkhand	Gumla	1,541,586
29	Jharkhand	Girdih	711,895
30	Jharkhand	Hazaribag	1,367,306
31	Jharkhand	Khunti	3,924,468
32	Jharkhand	Latehar	3,190,845
33	Jharkhand	Pakur	3,422,769
34	Jharkhand	Palamu	133,154
35	Jharkhand	Ranchi	23,902,218
36	Jharkhand	Simdega	2,699,239
37	Karnataka	Raichur	5,760,751
38	Karnataka	Yadgir	1,158,928
39	Madhya Pradesh	Chhatarpur	629,262
40	Madhya Pradesh	Damoh	51,156
41	Madhya Pradesh	Guna	51,156
42	Madhya Pradesh	Khandwa	132,373
43	Madhya Pradesh	Vidisha	2,767,471
44	Maharashtra	Gadchiroli	1,358,199
45	Maharashtra	Nandurbar	8,140,340
46	Manipur	Chandel	102,313
47	Meghalaya	Ri-Bhoi	11,815,651
48	Nagaland	Kiphire	1,788,354
49	Odisha	Balangir	467,892
50	Odisha	Dhenkanal	51,156
51	Odisha	Kandhamal	6,842,839
52	Odisha	Malkangiri	456,783
53	Odisha	Naupada	7,146,659
54	Odisha	Rayagada	1,020,728
55	Punjab	Firozpur	5,360,123
56	Punjab	Moga	2,941,888
57	Rajasthan	Jaisalmer	10,308,035
58	Rajasthan	Karauli	1,267,692
59	Tamil Nadu	Ramanathapuram	67,000
60	Telangana	Asifabad	3,850,000
61	Telangana	Bhadradri Kothagudem	685,408
62	Tripura	Dhalai	51,156
63	Uttar Pradesh	Bahraich	2,596,005
64	Uttar Pradesh	Shravasti	2,447,475
65	Uttar Pradesh	Fatehpur	366,348
66	Uttar Pradesh	Sonbhadra	2,360,771
67	Uttarakhand	Haridwar	5,648,731
68	Uttarakhand	Udham Singh Nagar	7,700,000
Grand Total			**210,748,163**

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

   No

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

   Not applicable

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

   Not applicable

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

   Not applicable

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

Not applicable

6. **Details of beneficiaries of CSR projects**

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalised groups
1	Satya Bharti School Program	24,596	68%
2	Quality Support Program	1,812,100	65%
3	The Teacher App	211,000	Not Applicable*
4	Scholarship Program	1,160	55%
5	Integrated Program for Empowerment and Inclusion (Scholarship Program and Neurodiversity Program)	404	100%
6	Scholarship Program for Higher Education	400	100%
7	Girl Child Education Program	127,273	100%
8	Project Nurture	4,260	100%
9	Digital Transformation Van Program	676,392	90%
10	Smart Classroom Program	873,456	72%
11	Nari Samman- Sanitation, Health & Hygiene (Sanitary Pad Program in Government Schools)	724,938	100%
12	Sanitation Program - Construction of Girls Toilet in Government Schools	11,124	100%
13	Cancer Care Program	1,039,146	19%
14	Environment – Plantation & Livelihood Program in Uttarakhand, Uttarpradesh, Odisha	12,296	89%
15	Environment – Plantation & Livelihood Program in Mahrashtra and Madhya Pradesh	9,704	97%
16	Disaster Relief Initiative in Assam, Andhra Pradesh & Bihar	32,000	100%
17	Nari Samman - Sanitation, Health & Hygiene (Sanitary Pad Program at Railway Locations)	28,309,724	80%
18	Environment – Plantation & Livelihood Program in Uttar Pradesh and Rajasthan	2,096	100%
19	Environment – Plantation Program in Bihar, Jharkhand, Himachal Pradesh, Uttar Pradesh and West Bengal	8,012	83%
Total		**33,880,081**	

**As TeacherApp is an open-access platform available to all users, beneficiary data by marginalised or vulnerable community status is not tracked*

Note:

In Major programs, the total number of people benefitting from CSR Projects include three indirect beneficiaries i.e., benefits of each direct beneficiary percolates to three indirect beneficiaries.

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

Our customers are at the heart of our business, and we remain committed to delivering best-in-class infrastructure solutions and consistently high service standards. As one of India's leading digital passive infrastructure providers, we leverage our extensive telecom infrastructure portfolio to enable seamless connectivity for leading telecom operators across the country. We recognise the strategic importance of strong and enduring partnerships, built on trust, collaboration, and shared success. Through continuous innovation and operational excellence, we deliver reliable, cost-efficient, and future-ready solutions that create long-term value for our customers while supporting the growth of India's digital ecosystem.

Essential Indicators

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

With a clear objective of delivering best-in-class services, the organisation places strong emphasis on understanding Customer needs, addressing their concerns promptly, and providing effective resolutions. A well-defined and multi-layered governance framework is in place to ensure structured engagement with Customers and timely handling of complaints and feedback.

The organisation maintains continuous engagement with Customers through daily, weekly, and monthly interactions at both Head Office and Circle levels. These structured interactions enable proactive identification of issues, real-time query resolution, and ongoing service improvement. Key forums include business planning meetings, billing issue discussions, reconciliation reviews, and order book evaluations, among others.

The mechanisms in place are categorised as follows:

Corporate-Level Engagement

At the corporate level, there is a structured governance mechanism to capture feedback and address concerns through strategic and operational discussions:

- **Leadership Governance Meetings:** Regular interactions with Customers' corporate leadership teams to discuss operational performance, strategic initiatives, and alignment. These forums also serve as a platform to raise and resolve high-level concerns and feedback.
- **Deployment & Planning Meetings:** Engagements with central Customer teams focussing on addressing delivery-related concerns, planning requirements, and resolving queries related to project execution.
- **BCP & Special Projects Support:** Dedicated support is provided during critical situations and special initiatives to ensure seamless operations and immediate resolution of Customer concerns.

Circle/ Function-level Engagement

At the operational level, Customer issues, queries and feedback are addressed through localised and function-specific interactions:

- **Circle Governance Meetings:** Periodic reviews with circle leadership teams to assess operational performance, address escalations, and resolve region-specific concerns.
- **Deployment Coordination:** Continuous coordination with local teams to resolve site-level delivery issues and ensure timely execution.
- **Operations & Maintenance ('O&M') Meetings:** Regular meetings to address day-to-day operational and maintenance concerns, including critical issues such as diesel management and electricity availability.
- **Operational Query Handling:** Mechanisms are in place to promptly manage and resolve customer queries during local exigencies, ensuring minimal service disruption.

Through this structured governance framework and multi-tier engagement model, the organisation ensures that Customer complaints and feedback are systematically captured, monitored, and resolved in a timely and effective manner. This proactive approach not only enhances Customer satisfaction but also drives continuous service improvement.

2. **Turnover of products and/or services as a percentage of turnover from all products/services that carry information about Environmental and social parameters relevant to the product, Safe and responsible usage and Recycling and/or safe disposal.**

   Not applicable

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

Particulars	FY26		Remarks	FY25		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data Privacy	Nil					
Advertising						
Cyber-security						
Delivery of essential services						
Restrictive Trade Practices						
Unfair Trade Practices						
Others						

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

   Not Applicable

5. **Does the entity have a framework/policy on cyber security and risks related to data privacy? If available, provide a web link to the policy.**

   Yes, the Company has a well-defined Information Security Policy which is accessible to all the employees on the Intranet. Additionally, we have ISO 27001:2022 (Information Security Management System) framework in place.

   Indus Towers is committed to protecting its information assets from all identified threats, whether internal or external, deliberate or accidental, such that the confidentiality of information is maintained; integrity of information can be relied upon; availability of information is ensured; all legal, regulatory, statutory and contractual obligations are met and to ensuring continual improvement towards organisation wide Information Security Management System. The Policy sets a clear corporate direction and describes the security requirements for Indus information assets.

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 the safety of products/services**

   During the reporting period, the Company has undertaken and continues to implement several corrective and preventive measures to address issues relating to delivery of essential services, cybersecurity and data privacy.

   Ensuring Safe Service Delivery:

   The Company has taken proactive steps towards maintaining a safe and reliable infrastructure by carrying out timely tower strengthening activities and re-erection of any identified unsafe towers. These measures are undertaken on a preventive basis to ensure structural integrity, minimise service disruptions, and provide a safe operating environment for stakeholders.

   Cybersecurity and Data Privacy:

   To strengthen data protection and safeguard critical systems, the Company has enhanced its Information Security and Quality ('ISQ') modules by implementing robust firewall protections and advanced safety features. These initiatives are aimed at protecting Indus' site database from potential cyber threats and ensuring the confidentiality, integrity, and availability of Customer and operational data.

   The Company remains committed to continuously improving its systems and processes to mitigate risks, comply with regulatory expectations and uphold high standards in safety, security and service reliability.

7. **Provide the following information relating to data breaches**
   a) **Number of instances of data breaches along-with impact** - Nil
   b) **Percentage of data breaches involving personally identifiable information of customers** - Nil
   c) **Impact, if any, of the data breaches** - Not applicable

Leadership Indicators

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

   Details of all our products and services are available on our website and can be accessed at https://www.industowers.com/offerings/.

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

   We place strong emphasis on ensuring that our customers and their personnel are fully informed and equipped to use our infrastructure and services safely and responsibly. Given that Customers frequently access our tower sites, we have established a structured and proactive approach to safety communication and awareness.

   Regular Engagements and Structured Meetings:

   We conduct periodic meetings with Customers and their teams to share comprehensive safety guidelines. These interactions serve as a platform to educate them on safe practices, address their queries, and reinforce adherence to established safety protocols.

   Advisory Communications:

   Timely advisories are circulated to keep Customers informed about critical safety updates, preventive maintenance schedules, and any potential risks. This ensures transparency and enables customers to take necessary precautions while visiting our sites.

   Continuous Collaboration, Monitoring and Awareness:

   Safety is reinforced through ongoing collaboration with Customers and stakeholders, ensuring consistent adherence to protocols and fostering accountability across interactions. This is further strengthened through awareness workshops conducted at the Circle level, aimed at exhaustive understanding of safety practices, promoting compliance, and encouraging responsible behavior among all stakeholders.

   Through these initiatives, we foster a proactive safety culture, ensuring that Customers are well-informed, engaged and aligned with our commitment to safe and responsible operations.

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

   Ensuring uninterrupted passive infrastructure services is critical to our operations, and we recognise the importance of maintaining service continuity even during unforeseen circumstances. To address potential risks of disruption or discontinuation, we have established robust communication and contingency mechanisms.

   We proactively inform our Customers in advance of any foreseeable risks that may impact service availability. This includes early warnings related to natural calamities such as cyclones, storms, or extreme weather conditions, as well as situations of local unrest that could affect site accessibility or infrastructure operations. Such communication enables our customers to prepare and take necessary actions to mitigate service interruptions.

   In parallel, we activate our BCPs in all such scenarios to ensure minimal disruption. This includes arranging alternative solutions, wherever feasible, to support continued service delivery and help Customers maintain connectivity for end users.

   In cases where discontinuation of telecom services is unavoidable, such as due to site dismantling, a well-defined process is followed. Customers are provided with prior intimation, allowing them sufficient time to reroute their services. This may be achieved through network optimisation, deployment of new sites, utilisation of alternative infrastructure, etc.

   Through these proactive communication measures and structured processes, we strive to ensure transparency, minimise service disruptions, and support our Customers in maintaining seamless connectivity.

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)**

   In addition to complying with statutory requirements, the entity prominently displays Electromagnetic Field ('EMF') guidelines at each site through stickers, in accordance with Government-prescribed norms. This ensures enhanced transparency and awareness beyond basic regulatory obligations, reinforcing the entity's commitment to safety and stakeholder communication. Customer Satisfaction Survey was not undertaken for the reporting period.