



Date: September 03, 2026

To, The General Manager, Department of Corporate Services, BSE Limited Phiroze Jeejeebhoy Towers Dalal Street, Mumbai- 400 001 Scrip Code:544223 ISIN: INE0AG901020	To, Manager-Listing Compliance, National Stock Exchange of India Limited, Exchange Plaza, C-1, Block G, Bandra Kurla Complex, Bandra East, Mumbai – 400 051 Symbol: CEIGALL ISIN: INE0AG901020
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Sub: Business Responsibility and Sustainability Reporting along with Limited Assurance Statement for the FY 2025-26.

Dear Sir/Madam,

Pursuant to Regulation 34(2)(f) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("**SEBI Listing Regulations**"), we are submitting herewith the Business Responsibility and Sustainability Report along with Independent Limited Assurance Statement by M/s SGS India Private Limited for the Financial Year 2025-26, which also forms part of the Annual Report 2025-26.

The above information is also available on the website of the Company at www.ceigall.com.

You are requested to take the above information on your record.

Thanking you,

Yours faithfully,

FOR CEIGALL INDIA LIMITED

Megha
Kainth

Digitally signed
by Megha Kainth
Date: 2026.09.03
20:21:55 +05'30'

MEGHA KAINTH

Company Secretary

Membership No.: F7639

CEIGALL INDIA LIMITED

Corporate Office : Plot No. 70, Institutional Area, Sector 32 Gurugram, Haryana – 122001

Tele/Fax : 0124-420 6978

Regd Office : A-898, Tagore Nagar, Ludhiana Punjab-141001

Tele/Fax : +91-161-4623666

website : www.ceigall.com, Email id : secretarial@ceigall.com



BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (BRSR)

SECTION A: GENERAL DISCLOSURES		
I.	Details of the listed entity	
1	Corporate Identity Number (CIN) of the Listed Entity	L45201PB2002PLC025257
2	Name of the Listed Entity	Ceigall India Limited
3	Year of incorporation	2002
4	Registered office address	A-898, Tagore Nagar, Ludhiana, Punjab, India, 141001
5	Corporate address	Plot No. 70, Institutional Area, Sector 32, Gurugram - 122001, Haryana, India
6	E-mail	secretarial@ceigall.com
7	Telephone	0161-4623666
8	Website	www.ceigall.com
9	Financial year for which reporting is being done	April 1, 2025 – March 31, 2026
10	Name of the Stock Exchange(s) where shares are listed	1. National Stock Exchange of India Limited (NSE) 2. BSE Limited (BSE)
11	Paid-up Capital	₹ 871 Mn
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Ms. Megha Kainth, Company Secretary Tel: 01244206978 Email: secretarial@ceigall.com
13	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	The disclosures under this report are made on a consolidated basis for Ceigall India Limited. Hence Business Responsibility and Sustainability (BRS) initiatives are extended to the subsidiaries, Joint Ventures and Associates companies
14	Whether the company has undertaken assessment or assurance of the BRSR Core?	Yes
15	Name of assurance provider	M/s. SGS India Pvt. Ltd.
16	Type of assurance obtained	Limited Assurance

II.	Products/services		
17	Details of business activities (accounting for 90% of the turnover)		
Sr. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Construction and Civil Engineering	Construction and Maintenance of Highways, Flyovers, Bridges, and other infrastructure solutions	100.00%

18	Products/Services sold by the entity (accounting for 90% of the entity's Turnover)			
Sr. No.	Product/Service	NIC Code	% of total Turnover contributed	
1	Construction and Maintenance of Elevated Roads, Highways & Expressways, Railway Overbridges, Flyovers & Bridges, Specialized Infrastructure Solutions, Airports, Tunnels, Metro Projects, Solar Energy, Water / Irrigation, and Utility Shifting Solutions.	42101	100.00%	
NIC Code list link:		https://www.ncs.gov.in/Documents/NIC_Sector.pdf		
III.	Operations			
19	Number of locations where plants and/or operations/offices of the entity are situated			
	Location	Number of plants	Number of offices	Total
	National	18	2	20
	International	0	0	0

20	Markets served by the entity	
A	Number of locations	
	Locations	Number
	National (No. of States)	12
	International (No. of Countries)	0
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	We primarily serve government agencies and public sector undertakings engaged in infrastructure development. Its key clients include major national highway authorities, state government departments, and metro corporations.

IV.	Employees				
21	Details at the end of Financial Year (2025-26)				
A.	Employees and workers (including differently abled):				
Sr. No.	Particulars	Total (A)	Male No. (B)	Female No. (C)	% (C / A)
EMPLOYEES					
1	Permanent (D)	763	747	16	2.10%
2	Other than permanent (E)	0	0	0	0.00%
3	Total employees (D + E)	763	747	16	2.10%
WORKERS					
4	Permanent (F)	1203	1200	3	0.25%
5	Other than permanent (G)	0	0	0	0.00%
6	Total workers (F + G)	1203	1200	3	0.25%
B.	Differently abled Employees and workers:				
Sr. No.	Particulars	Total (A)	Male No. (B)	Female No. (C)	% (C / A)
DIFFERENTLY ABLED EMPLOYEES					
1	Permanent (D)	0	0	0	0.00%
2	Other than Permanent (E)	0	0	0	0.00%
3	Total differently abled employees (D + E)	0	0	0	0.00%
DIFFERENTLY ABLED WORKERS					
4	Permanent (F)	0	0	0	0.00%
5	Other than Permanent (G)	0	0	0	0.00%
6	Total differently abled workers (F + G)	0	0	0	0.00%

Note: Employee/Worker nos. have changed as per the change in the definition of workers/employees.

22	Participation/Inclusion/Representation of women									
		Total (A)	No. and percentage of Females							
			No. (B)				% (B / A)			
	Board of Directors	7	2				28.57%			
	Key Management Personnel	3	1				33.33%			
23	Turnover rate for permanent employees and workers (Disclose trends for the past 3 years)									
		Turnover rate in current FY (2025-26)			Turnover rate in previous FY (2024-25)			Turnover rate in the year prior to the previous FY (2023-24)		
		Male	Female	Total	Male	Female	Total	Male	Female	Total
	Permanent Employees	53.00%	66.00%	53.00%	82.70%	0.53%	83.20%	70.19%	0.80%	70.99%
	Permanent Workers	80.00%	100.00%	80.00%	N/A	N/A	N/A	N/A	N/A	0.00%

V.	Holding, Subsidiary and Associate Companies (including joint ventures)			
24	(a) Names of holding / subsidiary / associate companies / joint ventures			
Sr. No.	Name of the holding / subsidiary/associate companies/joint ventures (A)	Indicate whether holding/Subsidiary /Associate/Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	Ceigall Infra Projects Private Limited	Subsidiary	100.00%	Yes
2	Ceigall Bathinda Dabwali Highways Private Limited	Subsidiary	1.00%	Yes
3	Ceigall Malout Abohar Sadhuwali Highways Private Limited	Subsidiary	0.52%	Yes
4	Ceigall Jalbehra Shahbad Highways Private Limited	Subsidiary	74.00%	Yes
5	Ceigall Southern Ludhiana Bypass Private Limited	Subsidiary	74.00%	Yes
6	Ceigall Ludhiana Rupnagar Greenfield Highways Private Limited	Subsidiary	1.00%	Yes
7	Ceigall Ludhiana Bathinda Greenfield Highways Private Limited	Subsidiary	1.00%	Yes
8	Ceigall VRK 11 Private Limited	Subsidiary	74.00%	Yes
9	Ceigall VRK 12 Private Limited	Subsidiary	74.00%	Yes
10	Ceigall Northern Ayodhya Bypass Private Limited	Subsidiary	74.00%	Yes
11	Ceigall Ayodhya Bypass Private Limited	Subsidiary	74.00%	Yes
12	Ceigall Kanpur Central Bus Terminal Private Limited	Subsidiary	100.00%	Yes
13	Ceigall Green Energy MH1 Limited	Subsidiary	100.00%	Yes
14	Ceigall Green Energy MH2 Limited	Subsidiary	100.00%	Yes

15	Velgaon Power Transmission Limited	Subsidiary	100.00%	Yes
16	Ceigall Indore Ujjain Greenfield Highway Limited	Subsidiary	74.00%	Yes
17	Ceigall Morena Solar Bess Park Limited	Subsidiary	100.00%	Yes
18	Ceigall Sahebganj Bettiah Highway Limited	Subsidiary	74.00%	Yes
19	Ceigall Green Energy MP Limited	Subsidiary	100.00%	Yes
20	Ceigall Global PTE Limited	Subsidiary	100.00%	Yes
21	Ceigall EPC Global Contracting LLC	Subsidiary	100.00%	Yes
VI.	CSR Details			
25	(i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No)			Yes
	(ii) Turnover (in Rs.)			40766560000.00
	(iii) Net worth (in Rs.)			21464079261.44

VII.	Transparency and Disclosures Compliances									
26	Complaints/Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct									
	Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No/NA)	(If Yes, then provide web-link for grievance redress policy)	FY (2025-26)			FY (2024-25)			(If NA, then provide the reason)
				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	Yes. We have a grievance redressal policy designed to effectively record, address and resolve concerns raised by our stakeholders, including Customers, employees, suppliers, community members, Government authorities and regulatory bodies, investors, and lenders. Refer https://ceigall.com/wp-content/uploads/2025/05/GRIEVANCE-REDRESSAL-POLICY-FOR-STAKEHOLDERS.pdf , and for more details contact us: https://ceigall.com/contact-us/	0	0	-	0	0	-	
	Investors (other than shareholders)	Yes		0	0	-	0	0	-	

	Shareholders	Yes	Yes. We have a grievance redressal policy designed to effectively record, address and resolve concerns raised by our stakeholders, including Customers, employees, suppliers, community members, Government authorities and regulatory bodies, investors, and lenders. Refer https://ceigall.com/wp-content/uploads/2025/05/GRIEVANCE-REDRESSAL-POLICY-FOR-STAKEHOLDERS.pdf , and for more details contact us: https://ceigall.com/contact-us/	22	0	-	581	0	-	
	Employees and workers	Yes		0	0	-	0	0	-	
	Customers	Yes		0	0	-	0	0	-	
	Value Chain Partners	Yes		0	0	-	0	0	-	

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Overview of the entity's material responsible business conduct issues					
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:					
Sr. 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	Waste Management	R&O	Risk: Construction activities involve significant use of water and generate substantial waste, including hazardous and non-hazardous materials. These can lead to environmental degradation and legal non- compliance. Opportunity: Efficient water use and effective waste management can reduce operational costs and improve resource efficiency.	The company is committed to adopting the best practices in water conservation, responsible wastewater discharge, and systematic waste management. Efforts are focused on minimizing water use, recycling and reusing materials where feasible, and ensuring compliance with environmental regulations and industry standards.	Positive
2	Bio-diversity and Land use	R	Land use for infrastructure can disturb local biodiversity and ecosystems, leading to compliance and reputational risks.	The company is committed to complying with all applicable environmental laws, regulations, and guidelines set by government authorities, ensuring responsible operations and contributing to sustainable development.	Negative
3	Natural Disasters	R	The increasing impacts of global warming and the rising frequency of natural disasters pose significant risks to infrastructure projects, potentially affecting project timelines, structural integrity, and long-term resilience.	The company includes disaster resilience considerations in its planning and implements standard risk management protocols.	Negative
4	Product Quality & Safety	O	Delivering quality and safe infrastructure projects enhances user trust and safeguards reputation.	-	Positive
5	Employee Health & Safety	R	Inherent risks in construction environments make health and safety a critical concern for workforce well-being and legal compliance.	The company implements safety measures aligned with general industry standards and promotes awareness across all operational levels.	Negative
6	Community engagement & CSR	O	Community engagement and CSR initiatives play a critical role in building trust and securing the social license to operate, particularly in communities directly affected by infrastructure development	-	Positive
7	Project Delivery	O	Efficient and timely project delivery is crucial for client satisfaction and cost control, with potential to differentiate the company competitively.	-	Positive
8	Business Ethics & Integrity	R	Ethical lapses in procurement, subcontracting or stakeholder engagement may adversely impact the Ceigall's reputation and result in legal consequences.	Ceigall implements ethical conduct frameworks and reinforces integrity through internal communication and compliance mechanisms to ensure transparency across its operations.	Negative

9	Risk Management	R	Infrastructure projects are vulnerable to macroeconomic volatility, interest rate fluctuations, material cost escalation, and policy shifts. These can pose risks to financial stability and execution.	The company undertakes structured risk assessments and embeds contingency planning in its project management approach, promoting business continuity and adaptive decision making.	Negative Implications
10	Data Privacy and Cyber Security	R	Increasing digitization in operations and stakeholder communication exposes the company to cyber threats and data privacy concerns.	Ceigall India adopts various practices to strengthen cyber security awareness and data protection, including monitoring systems and alignment with regulatory norms on data privacy.	Negative Implications

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No/NA)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b. Has the policy been approved by the Board? (Yes/No/NA)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c. Web Link of the Policies, if available	https://ceigall.com/our-policies/								
2. Whether the entity has translated the policy into procedures. (Yes / No/ NA)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No/NA)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4. Name of the national and international codes/certifications/labels/standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	ISO 9001:2015 ISO 14001:2015 ISO 45001:2018								

5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	While Ceigall is currently in the process of defining specific ESG commitments and targets, we are actively aligning our strategic goals with the National Guidelines on Responsible Business Conduct (NGRBC). Our framework integrates key national priorities across our material topics, ensuring a holistic approach to growth. Dedicated to the highest standards of quality management, environmental stewardship, and occupational safety, Ceigall continues to adopt industry best practices. By embedding these principles across our organization and value chain, we aim to measure our progress transparently and collaborate with stakeholders to generate long-term, sustainable value.
6. Performance of the entity against the specific commitments, goals, and targets along-with reasons in case the same are not met.	Ceigall is currently establishing formalized commitments, goals, and measurable targets. While specific performance indicators are still being finalized, the company has initiated an internal exercise to baseline its ESG (Environmental, Social, and Governance) performance in alignment with NGRBC guidelines and industry best practices. In a significant step toward structured transparency, we are disclosing our targets and progress in a phased manner as our sustainability strategy evolves. As these commitments mature, Ceigall will provide regular updates supported by measurable outcomes and disclosures that meet both stakeholder expectations and regulatory guidance.
Governance, leadership and oversight	
7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)	At Ceigall, we are firmly committed to the principles of sustainable development, guided by a vision of long-term responsibility and ethical growth. Integrity is embedded into every facet of our operations as we continuously strive to adopt industry-leading practices across all divisions. Our focus on Environmental, Social, and Governance (ESG) principles reflects this commitment, as we prioritize environmental stewardship, robust governance, employee well-being, and the delivery of high-impact infrastructure projects. We recognize the inherent ESG challenges within the infrastructure sector—particularly in managing environmental footprints and ensuring worker safety. Despite these complexities, we remain dedicated to establishing measurable ESG targets and maintaining transparent reporting frameworks. Our efforts go beyond simple compliance; they represent a proactive approach to safeguarding the environment and enhancing social outcomes. This consistent commitment strengthens our operational resilience and positions Ceigall as a forward-thinking industry leader dedicated to creating lasting value for all stakeholders through financial performance, innovation, and responsible conduct.
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr. Ramneek Sehgal Chairman cum Managing Director
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No/ NA).	Ceigall India Limited (“the Company”) is committed to planning, managing, controlling, and minimizing the impact of its activities on the climate, environment, and society. Its Sustainability Policy, which is reviewed annually, has the full backing of the Board and Senior Management Team. They ensure that the policy is effectively communicated, understood, implemented, maintained, and monitored by all employees and stakeholders working on behalf of Ceigall India Limited.
If yes, provide details.	

10. Details of Review of NGRBCs by the Company									
Subject for Review	Indicate whether review was undertaken by Director/Committee of the Board/Any other Committee								
	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	All corporate policies at Ceigall India Limited are approved by the Board and undergo periodic reviews—or updates on an as-needed basis—by the respective committees. During these reviews, the effectiveness of each policy is rigorously evaluated, and necessary amendments to policies and procedures are implemented to ensure continued alignment with regulatory standards and operational goals.								
Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances	The Company complies with the regulations and applicable laws.								
Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)	The policies are reviewed periodically and updated on a need basis.								
11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.	Yes, the entity has carried out evaluation of its policies by an external agency: - · Trans Continental Certification Pvt Ltd · B. D Bansal & Co.								
12. If answer to question (1) above is “No” i.e. not all Principles are covered by a policy, reasons to be stated:									
Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
The entity does not consider the Principles material to its business (Yes/No)	Not Applicable								
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

PRINCIPLE 1:Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.

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

Essential Indicators

1. Percentage coverage by training and awareness programmes on any of the Principles during the financial year:

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	7	Legal Compliance, Risk Management, Financial Literacy, Strategy Management, Board Effectiveness	100.00%
Key Managerial Personnel	3	POSH Awareness, Leadership Essentials	100.00%
Employees other than BoD and KMPs	763	Safety Induction & EHS Orientation, Code of Conduct & Ethics, First Aid & Emergency Response, Security & IT Policy, POSH Awareness, Code of Conduct & Ethics. HR Policies, Hazard identification & Risk Assessment (HIRA), Importance of PPEs, EHS requirements & it's compliances, Waste Management Inventory, ISO Awareness training and ISO Audit preparation, Fire Fighting demo, Sustainability and ESG Disclosure requirements/BRSR.	100.00%
Workers	1203	Safety Induction & EHS Orientation, Code of Conduct & Ethics, First Aid & Emergency Response, Security & IT Policy, POSH Awareness, Code of Conduct & Ethics. HR Policies, Hazard identification & Risk Assessment (HIRA), Importance of PPEs, EHS requirements & it's compliances, Waste Management Inventory, ISO Awareness training and ISO Audit preparation, Fire Fighting demo, Sustainability and ESG Disclosure requirements/BRSR.	100.00%

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

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

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				
Yes. The company has a robust Anti-Bribery and Anti-Corruption (ABAC) policy, which underscores its unwavering commitment to zero tolerance for any form of bribery, corruption, or unethical behavior. This policy is applicable to all directors, employees of Ceigall India Limited, its subsidiaries, project companies, and all business partners. It provides comprehensive guidelines to prevent misconduct and ensure that all business dealings are conducted with integrity and transparency. To strengthen the effectiveness of this framework, the Company has also implemented a Whistleblower and Vigil Mechanism Policy. This mechanism allows stakeholders, including employees and other parties concerned, to confidentially report any concerns or violations without the fear of retaliation. This dual approach of preventive policies and confidential reporting channels exemplifies the Company's dedication to fostering an ethical environment, promoting responsible business conduct, and maintaining stakeholder trust. Together, these policies form a critical part of the Company's governance structure, demonstrating its proactive stance on compliance, ethical standards, and corporate responsibility. Anti-Bribery and Anti-Corruption policy: https://ceigall.com/wp-content/uploads/2025/01/6_Anti-Bribery-and-Anti-Corruption-Policy.pdf Whistle Blower Vigil Mechanism policy: https://zceigall.com/wp-content/uploads/2025/01/Whistle-Blower-Vigil-Mechanism-Policy.pdf				
5. Number of Directors/KMPs/employees/workers against whom disciplinary action was taken by any law enforcement agency for the charges of bribery/ corruption:				
Case Details		FY (2025-26)		FY (2024-25)
Directors		NIL		NIL
KMPs		NIL		NIL
Employees		NIL		NIL
Workers		NIL		NIL
6. Details of complaints with regard to conflict of interest:				
Particulars	FY (2025-26)			FY (2024-25)
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	NIL	-	NIL	-
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	NIL	-	NIL	-
7. Provide details of any corrective action taken or underway on issues related to fines / penalties / action taken by regulators/ law enforcement agencies/ judicial institutions, on cases of corruption and conflicts of interest.				Not Applicable.
8. Number of days of accounts payables ((Accounts payable *365) / Cost of goods/services procured) in the following format :				
Number of days of accounts payables		FY (2025-26) 124		FY (2024-25) 71
9. Open-ness of business - Provide details of concentration of purchases and sales with trading houses, dealers, and related parties along-with loans and advances & investments, with related parties, in the following format:				
Parameter		Metrics	FY (2025-26)	FY (2024-25)
Concentration of Purchases		a. Purchases from trading houses as % of total purchases	-	-
		b. Number of trading houses where purchases are made from	-	-
		c. Purchases from top 10 trading houses as % of total purchases from trading houses	-	-
Concentration of Sales		a. Sales to dealer / distributors as % of total sales	-	-
		b. Number of dealers / distributors to whom sales are made	-	-
		c. Sales to top 10 dealers / distributors as % of total sales to dealer / distributors	-	-

Parameter	Metrics	FY (2025-26)	FY (2024-25)
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	6.21%	7.90%
	b. Sales (Sales to related parties / Total Sales)	37.16%	22.80%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	73.69%	18.83%
	d. Investments (Investments in related parties / Total Investments made)	6.58%	15.56%

Leadership Indicators		
1. Awareness programs conducted for value chain partners on any of the principles during the financial year:		
Total number of awareness programmes held	Topics / principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
The company has launched a structured engagement framework with its value chain partners to support operational and business objectives. As part of this initiative, we have started communicating our corporate policies / ESG questionnaire.		
2. Does the entity have processes in place to avoid/ manage conflict of interests involving members of the Board? (Yes/No) If, Yes, provide details of the same.		
Yes. The Company has a comprehensive policy to identify, manage, and prevent conflicts of interest involving Board members. This policy sets forth the principles and procedures to be followed when personal or external interests may potentially influence or appear to influence the impartiality of Board members in discharging their duties. Directors are required to disclose any such interests regularly, as well as promptly whenever a potential conflict arises. The policy fosters transparency, accountability, and ethical governance, ensuring that all decisions are made in the best interests of the Company and its stakeholders. Web Link:		
Code of Conduct for Board and Senior Management Policy: https://ceigall.com/wp-content/uploads/2025/01/Code-of-Conduct-for-Board-and-Senior-Management-Policy.pdf		

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



This principle advances organizational transparency by highlighting the societal and environmental impacts of our research and development initiatives. It encompasses the clear disclosure of our sourcing and procurement practices, alongside effective waste management strategies throughout the project life cycle. By prioritizing these areas, we ensure long-term business sustainability through a dedicated commitment to social and environmental stewardship.

Essential Indicators			
1. Percentage of R&D and capital expenditure (capex) investments in specific technologies to improve the environmental and social impacts of product and processes to total R&D and capex investments made by the entity, respectively.			
	FY (2025-26)	FY (2024-25)	Details of improvements in environmental and social impacts
R&D	0.00%	0.00%	The company's R&D expenditure includes the cost of reducing social and environmental risks. Since these are integral to the project costs, it is not feasible to identify them separately. Ceigall is taking the initiative to incorporate renewable energy into its overall energy portfolio, demonstrating our commitment to sourcing clean energy.
Capex	0.00%	0.00%	The company's capital expenditure includes ₹3.25 crore for a solar plant and ₹19.07 crore for the purchase of electric or BS-VI vehicles, investments aimed at minimizing social and environmental risks. Since these aspects are embedded within overall project costs, it is not feasible to allocate them separately. Ceigall is actively working to integrate renewable energy into its total energy portfolio, reflecting our commitment to sourcing clean and sustainable energy.
2. a. Does the entity have procedures in place for sustainable sourcing? (Yes/No)			Yes

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

Yes. The Company has implemented robust procedures for sustainable sourcing to ensure that all procurement activities minimize environmental impact and uphold ethical labor practices. These frameworks are essential for maintaining long-term resource availability and supply chain resilience. For the most recent reporting period, 80% of materials and products were sourced from suppliers who strictly adhere to our sustainability standards. This includes verified compliance with certified environmental practices, fair labor conditions, and full material traceability.

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)	The Company ensures rigorous waste management across all construction sites through systematic segregation and tracking. A significant portion of plastic waste is diverted from landfills via recycling and reuse initiatives, with all quantities meticulously recorded in on-site waste logs to ensure regulatory compliance. While e-waste generation remains negligible, we have established protocols to scale our responsible handling measures as requirements evolve. Furthermore, hazardous waste—primarily used oil from machinery and vehicles—is securely collected and transferred to authorized service providers for recycling or safe disposal. These practices ensure strict adherence to hazardous waste management rules across our highway and infrastructure portfolio.				
(b) E-waste					
(c) Hazardous waste					
(d) other waste					
4. Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.					
EPR is not applicable as the major business of the Company is construction. However, waste management is in place, which is developed in accordance with 3R (Reduce, Reuse, Recycle) principles and updated as per the regulatory requirement.					
Leadership Indicators					
1. Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? If yes, provide details in the following format?					
NIC Code	Name of product/service	% of total turnover contributed	Boundary for which the life cycle perspective/ assessment was conducted	Whether conducted by an independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes provide weblink
No	No	No	No	No	No
Note: The Company has not yet conducted a formal Life Cycle Assessment (LCA) for its construction activities. However, the Company actively monitors and manages resource utilization across all stages of its business and operational activities to ensure maximum efficiency and sustainability.					

2. If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products / services, as identified in the Life Cycle Perspective / Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same.		
Name of product/ Service	Description of the risk/ concern	Action Taken
Not Applicable	Not Applicable	Not Applicable
3. Percentage of recycled or reused input material to total material (by value) used in production (for manufacturing industry) or providing services (for service industry).		
Indicate Input Material	Recycled or re-used input material to total material	
	FY 2025-26	FY 2024-45
Flyash/Pond-ash substitute of soil	Value: 20.01%	
M-sand substitute of natural sand	Value: 79.99%	
Note: In FY 2025-26, we used 170.81 MT of Crumb Rubber Modified Bitumen (CRMB). In addition, we used 17,015 liters of curing compound under sustainable sourcing.		
4. Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled, and safely disposed		
Not Applicable.		
5. Reclaimed products and their packaging materials (as percentage of products sold) for each product category.		
Indicate Product Category	Reclaimed products and their packaging materials as % of total products sold in the respective category	
Not Applicable		

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

Essential Indicators



This principle encompasses the organization's comprehensive policies and practices dedicated to promoting the well-being of its people. It covers areas such as equal opportunity, diversity, health and safety, employee engagement, performance evaluations, and ongoing learning and development.

The Company's Code of Conduct and Business Practices establish clear guidelines to support employee welfare, prioritizing participation, freedom, equality, and a harassment-free environment. Additionally, the company is committed to the safety of its female employees through its 'Prevention of Sexual Harassment' policy. Employee policies are regularly reviewed and updated to reflect changes in applicable laws, ensuring continuous protection and support.

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	747	-	-	-	-	-	-	-	-	-	-
Female	16	-	-	-	-	16	100.00%	-	-	-	-
Total	763	-	-	-	-	16	2.10%	-	-	-	-
Other than permanent employees											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-

b. Details of measures for the well-being of workers:											
Category	% of workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent workers											
Male	1200	-	-	1200	100.00%	-	-	-	-	-	-
Female	3	-	-	3	100.00%	3	100.00%	-	-	3	100.00%
Total	1203	-	-	1203	100.00%	3	0.25%	-	-	3	0.25%
Other than permanent workers											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-

C. Spending on measures towards well-being of employees and workers (including permanent and other than permanent) in the following format:						
	FY (2025-26)			FY (2024-25)		
Cost incurred on wellbeing measures as a % of total revenue of the company	0.01%			We do not currently track well-being expenses as a separate percentage of total company revenue. However, we actively invest in employee well-being through various initiatives, including annual gatherings, festive celebrations, and comprehensive health coverage		
2. Details of retirement benefits, for Current Financial Year and Previous Financial Year.						
Category	FY (2025-26)			FY (2024-25)		
	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	71.00%	80.00%	Yes	78.25%	NA	Yes
Gratuity	100.00%	100.00%	Yes	100.00%	NA	Yes
ESI	3.00%	0.00%	Yes	100.00%	NA	Yes

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.
Ceigall India Limited is committed to fostering an inclusive and accessible work environment, strictly adhering to the Rights of Persons with Disabilities Act, 2016. We ensure that essential amenities for differently-abled employees and workers—including the mandatory provision of ramps and elevators—are established across all operational premises. The Company continuously evaluates its infrastructure to identify opportunities for improvement, ensuring a safe, supportive, and enabling workplace for all individuals, regardless of physical ability

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				
Ceigall India Limited maintains an Equal Opportunity Policy designed to protect employees and stakeholders from discrimination while providing necessary support systems. The Company fully recognizes the importance of fostering an inclusive, non-discriminatory work environment. We remain steadfast in our commitment to upholding the principles of fairness, diversity, and equitable access to opportunities across all levels of employment. https://ceigall.com/wp-content/uploads/2025/05/Equal-Opportunity-Policy.pdf				
5. Return to work and Retention rates of permanent employees and workers that took parental leave.				
Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	0	0	0	0
Female	0	0	0	0
Total	0	0	0	0

6. Is there a mechanism available to receive and redress grievances for the following categories of employees and workers? If yes, give details of the mechanism in brief.	
	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	Yes. The Company has a comprehensive, multi-channel grievance redressal system to ensure that concerns from employees and workers are addressed swiftly and fairly. At our project sites, various communication platforms enable individuals to raise issues related to workplace conditions, professional conduct, or employment matters. To promote transparency and accessibility, both employees and contract workers can escalate their grievances to the Human Resources Department through dedicated email and telephone channels. These multiple points of contact offer confidential and secure avenues for resolution, demonstrating our dedication to maintaining a respectful, inclusive work environment where everyone feels heard and supported.
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

7. Membership of employees and worker in association(s) or Unions recognised by the listed entity:										
Category	FY (2025-26)					FY (2024-25)				
	Total employees/ workers in respective category (A)	No.of employees / workers in respective category, who are part of association(s) or Union (B)		% (B / A)		Total employees / workers in respective category (C)	No.of employees /workers in respective category,who are part of association(s) or Union (D)		% (D / C)	
Total Permanent Employees	763	0		0.00%		2298	0		0.00%	
Male	747	0		0.00%		2270	0		0.00%	
Female	16	0		0.00%		28	0		0.00%	
Total Permanent Workers	1203	0		0.00%		0	0		0.00%	
Male	1200	0		0.00%		0	0		0.00%	
Female	3	0		0.00%		0	0		0.00%	
8. Details of training given to employees and workers:										
Category	FY (2025-26)					FY (2024-25)				
	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	747	747	100.00%	556	74.43%	2270	1974	86.96%	1997	87.97%
Female	16	16	100.00%	12	75.00%	28	25	89.29%	18	64.29%
Total	763	763	100.00%	568	74.44%	2298	1999	86.99%	2015	87.68%
Workers										
Male	1200	1200	100.00%	650	54.17%	0	0	0.00%	0	0.00%
Female	3	3	100.00%	3	100.00%	0	0	0.00%	0	0.00%
Total	1203	1203	100.00%	653	54.28%	0	0	0.00%	0	0.00%
9. Details of performance and career development reviews of employees and worker:										
Category	FY (2025-26)			FY (2024-25)						
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)				
Employees										
Male	747	747	100.00%	2270	2270	100.00%				
Female	16	16	100.00%	28	28	100.00%				
Total	763	763	100.00%	2298	2298	100.00%				
Workers										
Male	1200	1200	100.00%	0	0	0.00%				
Female	3	3	100.00%	0	0	0.00%				
Total	1203	1203	100.00%	0	0	0.00%				

10. Health and safety management system:	
a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No). If yes, the coverage of such a system?	Yes. The Company has integrated an Occupational Health and Safety (OHS) management system dedicated to enhancing health and safety performance across all operations. In alignment with ISO 45001:2018 standards, providing a systematic framework for risk management. Our OHS protocols include comprehensive policies and practices designed to identify and mitigate workplace hazards while ensuring full compliance with pertinent regulations. This framework extends across all work locations—including construction projects, operation and maintenance sites, toll plazas, and corporate offices. By conducting regular safety inspections and internal audits, we proactively assess risks and implement mitigation measures that minimize incidents and foster a culture of continuous safety improvement.
b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?	The company has implemented a systematic hazard identification and risk management process aligned with ISO 45001 standards to identify and control hazards across all sites and activities. Using a five-step approach—identification, assessment, mitigation, monitoring, and reporting—prior to any work, hazard assessments, SOPs, and work methodologies are developed and approved by relevant stakeholders, emphasizing engineering controls for risk mitigation. Risks and mitigation plans are documented, communicated, and approved as needed. Safety oversight is provided by a safety committee, chaired by the project head and comprising management and worker representatives, which meets monthly to review safety updates, address concerns, and plan corrective actions. This collaborative framework involves active participation from contractors, project engineers, supervisors, and workforce teams, fostering a safe and secure environment and demonstrating the company's ongoing commitment to health, safety, and operational excellence.
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 comprehensive SOPs and standardized reporting formats to document hazards and incidents, including root cause analyses, while actively encouraging employees to report all safety concerns. Supervisors provide guidance for corrective actions, and all staff are well-informed about the EHS management system. A robust monitoring mechanism is in place across all sites, with designated personnel acting as single points of contact to address safety issues promptly. Escalations are prioritized and referred to the Head Office for swift resolution, demonstrating the company's strong commitment to maintaining a safe and responsive working environment.
d. Do the employees/ workers of the entity have access to non-occupational medical and healthcare services? (Yes/ No)	Yes, first aid facilities are available at all work locations and sites for employees and workers. Additionally, fully equipped ambulances are stationed at nearby toll plazas for immediate response. In case of any accidents or emergencies, we have established partnerships with local hospitals to ensure prompt medical assistance for both employees and workers.

11. Details of safety related incidents, in the following format:			
Safety Incident/Number	Category*	FY (2025-26)	FY (2024-25)
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	0	0
Total recordable work-related injuries	Employees	0	0
	Workers	0	0
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

12. Describe the measures taken by the entity to ensure a safe and healthy workplace.						
Ceigall implements stringent safety protocols across all project sites, tailored to the specific technical requirements of each development. We mandate that all contractors, ground workers, and associated parties utilize certified, well-maintained equipment to uphold the highest safety standards. Our operational safety is governed by a comprehensive Contractor Safety, Health, and Environment (SHE) Policy, with oversight provided by an active Health & Safety (H&S) Committee. To ensure continuous compliance, we conduct regular training programs and rigorous site audits to identify and mitigate potential risks. We maintain transparent communication channels for the prompt dissemination of safety updates. All incidents are subject to thorough investigation to prevent recurrence, supported by robust emergency preparedness and response plans. Through these disciplined efforts, the Company remains steadfast in its commitment to maintaining a secure and healthy workplace for all stakeholders.						
13. Number of Complaints on the following made by employees and workers:						
	FY 2025-26			FY 2024-25		
	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	NA	-	Nil	NA	-
Health & Safety	Nil	NA	-	Nil	NA	-
14. Assessments for the year:						
	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)					
Health and safety practices	100%*					
Working Conditions	100%*					
*Self-assessment in accordance with ISO 45001.						
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.						
NA						

Leadership Indicators				
1. Does the entity extend any life insurance or any compensatory package in the event of death of				
(A) Employees (Y/N)			Yes	
(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.			The Company maintains rigorous oversight to ensure that all statutory dues are accurately deducted and deposited by its value chain partners. This is achieved through a systematic framework of regular monitoring, periodic verification, and comprehensive compliance audits. By enforcing these strict financial controls, Ceigall ensures full adherence to regulatory requirements across its entire supply chain.	
3. Provide the number of employees / workers having suffered high consequence work related injury / ill-health / fatalities (as reported in Q11 of Essential Indicators above), who have been are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:				
	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY (2025-26)	FY (2024-25)	FY (2025-26)	FY (2024-25)
Employees	0	0	0	0
Workers	0	0	0	0
4. Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment? (Yes / No)				
Yes, the Company provides employees with advance notification regarding their upcoming retirement. This practice is designed to allow individuals sufficient time for both mental and financial preparation, ensuring a smooth and dignified transition into their post-professional lives.				
5. Details on assessment of value chain partners:				
	% of value chain partners (by value of business done with such partners) that were assessed			
Health and safety practices	The company has recently introduced a dedicated ESG questionnaire for its value chain partners to assess key areas such as health and safety standards and workplace conditions. As part of the onboarding and review process, partners are required to confirm their alignment with the company's policies, ensuring that our core values are integrated throughout the supply chain from the beginning.			
Working Conditions				
6. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners.			The company has recently launched a structured engagement framework with its value chain partners to support operational and business objectives. As part of this initiative, we have started communicating our corporate policies / ESG questionnaire.	

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



This principle highlights the company's approach to stakeholder engagement, emphasizing the importance of understanding and considering the expectations of all stakeholders—both internal and external—who are involved in its business activities. Transparent and effective communication with stakeholders is essential for addressing sustainability issues that directly influence the company's operations and long-term success.

Essential Indicators	
1. Describe the processes for identifying key stakeholder groups of the entity.	The Company operates a well-established and structured stakeholder identification process, ensuring that individuals or groups who influence or are impacted by our operations are systematically included in our governance. This identification is led by the senior management team in consultation with the Board of Directors and relevant functional departments, ensuring that stakeholders critical to long-term value creation remain at the forefront of our strategy. By evaluating both actual and potential impacts across all business domains, the Company maintains a comprehensive engagement model that integrates internal and external perspectives into its core sustainability framework.

2. List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group.				
Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others - please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Clients	No	Customer Satisfaction Survey Customer feedback Personal Interaction	On a need basis	Addressing queries, complaints and concerns of customers, Ensuring the best technical and economic solutions, Building stable, honest and trusted relationships, Anticipating and tracking client needs
Government/ Competent Authorities	No	Scheduled meetings Industry forums	On a need basis	Regular engagement, communications and advocacy with regulatory authorities, Strict compliance with rules and regulations.
Employees	No	Surveys Trainings Personal Interactions Departmental Meetings	Ongoing	Training and development, opportunities for professional growth, wellbeing initiatives, recognition of employees, maintaining work-life balance
Suppliers	No	Supplier meetings Personal Interactions Departmental Meetings	On a need basis	Achievement and sustainability, establishing brand presence, fostering transparent dialogue
Investors & funders	No	Earnings calls Annual Reports Investor Meets	Quarterly, Annual	Analysis of stock prices, dividend payouts, potential risks and challenges, competitive positioning, and financial robustness, growth prospects
Communities	Yes	Surveys Personal Interaction Project based Discussion CSR Activities	Ongoing	Dialogue on community development aspects, raising awareness, ensuring safety and security, addressing grievances
Leadership Indicators				
1. Provide the processes for consultation between stakeholders and the Board on economic, environmental, and social topics or if consultation is delegated, how is feedback from such consultations provided to the Board.	The Company engages with its internal stakeholders and the Board of Directors on economic, environmental, and social issues through structured meetings and discussions. These interactions support informed decision-making and align our strategy with sustainability goals. As part of our commitment to responsible business practices, we are undertaking a comprehensive ESG materiality assessment, involving both internal and external stakeholders to identify key issues. We will also conduct awareness and capacity-building sessions to ensure meaningful participation, foster understanding of ESG priorities, and promote collaborative efforts for long-term value creation.			
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 input received from stakeholders on these topics was incorporated into the policies and activities of the entity.	Yes. As stated above, we are engaging with internal stakeholders for the identification and management of environmental and social topics.			

3. Provide details of instances of engagement with, and actions taken to, address the concerns of vulnerable/ marginalized stakeholder groups.	The Company engages with marginalized communities through its dedicated CSR implementation partners, who maintain a consistent on-ground presence. Our social initiatives prioritize critical sectors, including education, healthcare, animal welfare, and the alleviation of poverty and malnutrition. These programs are designed to enhance the living conditions of vulnerable populations and promote inclusive development. Throughout the project lifecycle, our team maintains a rigorous monitoring framework to identify and resolve grievances in real-time. Should an issue require escalation, we have established protocols to ensure a prompt and effective resolution, reinforcing our commitment to community well-being.
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PRINCIPLE 5 Businesses should respect and promote human rights										
										
This Principle helps organizations show their commitment to human rights. We have procedures to engage stakeholders and ensure a safe, inclusive workplace. Its Human Rights Policy aligns with laws and UN principles, focusing on employee rights, diversity, and prohibiting child and forced labor.										
Essential Indicators										
1. Employees and workers who have been provided training on human rights issues and policy(ies) of the entity, in the following format:										
Category	FY (2025-26)			FY (2024-25)						
	Total (A)	No. of employees/workers covered (B)	% (B / A)	Total (C)	No. of employees/workers covered (D)	% (D / C)				
Employees										
Permanent	763	763	100.00%	2298	0	0.00%				
Other than permanent	0	0	0.00%	0	0	0.00%				
Total Employees	763	763	100.00%	2298	0	0.00%				
Workers										
Permanent	1203	1203	100.00%	0	0	0.00%				
Other than permanent	0	0	0.00%	0	0	0.00%				
Total Workers	1203	1203	100.00%	0	0	0.00%				
Kindly refer to the Annual Report for detailed information regarding wages and related expenditure.										
2. Details of minimum wages paid to employees and workers, in the following format:										
Category	FY (2025-26)					FY (2024-25)				
	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)
Employees										
Permanent	763	0	0.00%	763	100%	2298	0	0.00%	2298	100%
Male	747	0	0.00%	747	100%	2270	0	0.00%	2270	100%
Female	16	0	0.00%	16	100%	28	0	0.00%	28	
Other	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%
Other than Permanent	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%
Male	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%
Female	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%
Other	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%
Workers										
Permanent	1203	0	0.00%	1203	100%	0	0	0.00%	0	0.00%
Male	1200	0	0.00%	1200	100%	0	0	0.00%	0	0.00%
Female	3	0	0.00%	3	100%	0	0	0.00%	0	0.00%
Other	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%
Other than Permanent	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%
Male	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%
Female	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%
Other	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%
Kindly refer to the Annual Report for detailed information regarding wages and related expenditure.										

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

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)*	5	4090000	2	2140000
Key Managerial Personnel*	2	1700000	1	3400000
Employees other than BoD and KMP	697	46496199	16	818150
Workers	1264	25722576	3	47250

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

	FY 2025-26	FY 2024-25
	Current Financial Year	Previous Financial Year
Gross wages paid to females as % of total wages	1.74%	2.50%

4. Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes/No)	Yes, the departmental head for human resources is responsible for addressing all human rights impacts or issues that may arise within the organization.
5. Describe the internal mechanisms in place to redress grievances related to human rights issues.	Ceigall has implemented a dedicated grievance redressal mechanism to ensure prompt resolution of all issues, including human rights concerns. A designated focal point oversees and addresses any human rights impacts linked to our operations. Additionally, a comprehensive human rights policy is in development and will be implemented in the next financial year.

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

	FY (2025-26)			FY (2024-25)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	0	0	-	0	0	-
Discrimination at workplace	0	0	-	0	0	-
Child Labour	0	0	-	0	0	-
Forced Labour/Involuntary Labour	0	0	-	0	0	-
Wages	0	0	-	0	0	-
Other human rights related issues	0	0	-	0	0	-

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

	FY (2025-26)	FY (2024-25)
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of female employees / workers	0.00%	0.00%
Complaints on POSH upheld	0	0
8. Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases.	Ceigall has established safeguards to protect complainants of discrimination and harassment from retaliation or any adverse effects. The company ensures the confidentiality of the complainant's identity and conducts investigations that are fair and transparent. All complaints are addressed through designated HR SPOCs and grievance redressal mechanisms, in compliance with relevant laws and internal policies.	
9. Do human rights requirements form part of your business agreements and contracts? (Yes/No)		
Yes, the company has adequate relevant clauses around human rights in business agreements and contracts.		

10. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	0.00%
Forced/involuntary labour	0.00%
Sexual harassment	0.00%
Discrimination at workplace	0.00%
Wages	0.00%
other-please specify	
11. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 10 above.	We have not observed any concern during the assessment. Further, we are creating regular awareness on our policies and grievance redressal mechanism. In addition to this we encourage our internal and external stakeholders to share their concerns and feedback.

Leadership Indicators

1. Details of a business process being modified / introduced as a result of addressing human rights grievances/complaints.	Since there were no Human Rights issues reported during reporting period, no business process was modified / introduced.
2. Details of the scope and coverage of any Human rights due-diligence conducted	The due-diligence is conducted annually (as a part of internal audit), which covers compliance of the company's Human Rights Policy.
3. Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?	

Wheelchair accessibility is a proactive measure taken, to help visitors with Disabilities. The Company is also in process of making all the required premises accessible for differently abled people.

4. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual harassment	0.00%
Discrimination at workplace	0.00%
Child Labour	0.00%
Forced Labour/Involuntary Labour	0.00%
Wages	0.00%
other-please specify	
5. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 4 above.	During the reporting period, no significant risks or concerns arose.

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



The principal boosts organizations to evaluate and reduce the environmental impact of their operations and supply chain. This includes adopting practices to minimize or prevent negative effects throughout the entire value chain.

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

Parameter	FY 2025-26	FY 2024-25
From renewable sources		
Total electricity consumption (A)	-	-
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	-	-
Total energy consumed from renewable sources (A+B+C)	-	-
From non-renewable sources		
Total electricity consumption (D)	9,607.04	238.9
Total fuel consumption (E)	399,924.43	336.05
Energy consumption through other sources (F)	-	0
Total energy consumed from non-renewable sources (D+E+F)	409,531.47	574.95
Total energy consumed (A+B+C+D+E+F)	409,531.47	574.95
Energy intensity GJ per turnover (Total energy consumption in GJ / Rs. turnover)	0.0000100458	0.000000017
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP) (in GJ / International \$)	0.000204361	0.000000035
Energy intensity per lane km.# (optional) – GJ / Lane Km.	95.01	NA
Purchasing Power Parity (PPP)-total income is adjusted as per International Monetary Fund Implied PPP conversion rate.		
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.		
Yes, M/s. SGS India Pvt. Ltd.		
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.		
The Company does not have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India.		

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

Parameter	FY (2025-26)	FY (2024-25)
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	997
(ii) Groundwater	0	0
(iii) Third party water	1068507.85	505.8
(iv) Seawater / desalinated water	0	0
(v) Others	0	1
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	1068507.85	1503.8
Total volume of water consumption (in kilolitres)	1068507.85	1503.8
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)	0.0000262104	0.0000000438
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	0.0005331982	0.000000092
Water intensity per lane km. (optional) – KL / Lane Km.	247.89	0
Purchasing Power Parity (PPP)-total income is adjusted as per International Monetary Fund Implied PPP		
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.		
Yes M/s. SGS India Pvt. Ltd.		

4. Provide the following details related to water discharged:		
Parameter	FY (2025-26)	FY (2024-25)
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	0	697.9
No treatment	0	0
With treatment – please specify level of treatment	0	697.9
(ii) To Groundwater	0	0
No treatment	0	0
With treatment – please specify level of treatment	0	0
(iii) To Seawater	0	0
No treatment	0	0
With treatment – please specify level of treatment	0	0

(iv) Sent to third-parties	0	0
No treatment	0	0
With treatment – please specify level of treatment	0	0
(v) Others	0	0
No treatment	0	208.6
With treatment – please specify level of treatment	0	0
Total water discharged (in kilolitres)	0	906.5
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.		
Yes M/s. SGS India Pvt. Ltd.		

5. Has the entity implemented a mechanism for Zero Liquid Discharge?	We recognize water's importance and take steps to reduce usage and waste through reuse and recycling. We also use drip irrigation and rainwater harvesting for gardening to save water.
If yes, provide details of its coverage and implementation.	

6. Please provide details of air emissions (other than GHG emissions) by the entity, in the following format			
Parameter	Please specify unit	FY 2025-26	FY 2024-25
Nox	-	We are actively working to strengthen our ESG framework by organizing our structure and establishing robust systems to analyse and quantify key components, including air emissions. In our upcoming disclosures, we will provide more detailed and comprehensive emissions reporting.	
Sox	-		
Particulate matter (PM)	-		
Persistent organic pollutants (POP)	-		
Volatile organic compounds (VOC)	-		
Hazardous air pollutants (HAP)	-		
Others – please specify	-		
Note - We monitor air emissions at our plants and project sites and ensure that they are within permissible limits.			
Note: Indicate if any independent assessment/ evaluation/assurance have been carried out by an external agency? (Y/N) If yes, name of the external agency.			
Yes, M/s. SGS India Pvt. Ltd.			

7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity, in the following format:			
Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	MT CO2e	3,918.42	We are currently in the process of organizing our ESG structure and establishing the necessary systems to analyze and detail components such as emissions. We will be reporting our emissions in greater detail in an upcoming version
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	MT CO2e	1,894.72	
Total Scope 1 and Scope 2 emissions per Rs. of turnover	MT CO2e / Rs.	0.0000001426	
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)	MT CO2e / International \$	0.0000029008	
Total Scope 1 and Scope 2 emission intensity per lane km. (optional)	MT CO2e / lane km	1.35	
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.			
Yes, M/s. SGS India Pvt. Ltd.			
8. Does the entity have any project related to reducing Green House Gas emission? If Yes, then provide details.			
The entity does not have a specific project solely focused on reducing Greenhouse Gas (GHG) emissions. However, it actively adopts various measures and practices aimed at minimizing its environmental impact and promoting sustainability. These include implementing environmentally responsible operations, adhering to regulatory standards, and encouraging the use of eco-friendly technologies and materials. The entity remains committed to exploring and adopting additional initiatives to further reduce its carbon footprint in the future.			

9. Provide details related to waste management by the entity, in the following format:		
Parameter	FY (2025-26)	FY (2024-25)
Total Waste generated (in metric tonnes)		
Plastic waste (A)	44.487	0.04
E-waste (B)	55.92	0.00
Bio-medical waste (C)	0.00	0.00
Construction and demolition waste (D)	10686.18	54.00
Battery waste (E)	0.00	0.00
Radioactive waste (F)	0.00	0.00
Other Hazardous waste. Please specify, if any. (G)	10.622	0.00
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	1042.99	64.00
Total (A+B + C + D + E + F + G + H)	11840.199	118.04
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.0000002904	0.0000000034

Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP) (MT / international \$)	0.0000059084	0.000000071
Waste intensity MT / Lane Km.	2.75	0.00
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	10683.94	0.026
(ii) Re-used	0.00	38.00
(iii) Other recovery operations	0.00	0.00
Total	10683.94	38.026
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	0.00	0.00
(ii) Landfilling	0.00	40.00
(iii) Other disposal operations	1156.26	40.014
Total	1156.26	80.014
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)	Yes M/s. SGS India Pvt. Ltd.	

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.			We are dedicated to maximizing recycling and waste reduction through the 3R principles—Reduce, Reuse, Recycle. Our efforts include responsible waste management, environmental training, and utilizing construction debris for backfilling. Incorporating recycled materials into our construction enhances sustainability while maintaining quality and safety standards. Our structured system aims to minimize environmental impact and ensure compliance across all operations.			
11. This section is aimed at helping entities demonstrate their performance in integrating the Principles and Core Elements with key processes and decisions. The information sought is categorized as “Essential” and “Leadership”. While the essential indicators are expected to be disclosed by every entity that is mandated to file this report, the leadership indicators may be voluntarily disclosed by entities which aspire to progress to a higher level in their quest to be socially, environmentally and ethically responsible.						
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.			
NIL						
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	
NIL*						
* The Authority secures Environment Clearance (EC) and conducts Environmental Impact Assessments (EIA) before assigning highway construction projects to the Company.						
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, and Environment Protection act and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format:						
S. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any		
NIL						
No penalties or fines have been imposed by courts or regulatory bodies, such as pollution control boards. All Company projects and facilities comply with environmental laws, regulations, and guidelines, including the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment Protection Act, and related rules.						

Leadership Indicators			
2. Please provide details of total Scope 3 emissions & its intensity, in the following format:			
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.			
3. With respect to the ecologically sensitive areas reported at Question 11 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities. Not Applicable.			
4. If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions / effluent discharge / waste generated, please provide details of the same as well as outcome of such initiatives, as per the following format:			
Sr. No	Initiative undertaken	(Web-link, if any, may be provided along-with	Outcome of the initiative
1	Sustainable Sourcing	· Utilized 170.88 MT of Crumb Rubber Modified Bitumen	Increased productivity
		· Used 17,015 liters of curing compound	
2	Tree Plantation	· Planted a total of 41,826 trees	Enhanced sustainability and environmental benefits
		· Cured a total of 125,163 trees	
3	RAP	· Used 9,310 MT of Reclaimed Asphalt Pavement (RAP)	Promoted recycling of used materials
5. Does the entity have a business continuity and disaster management plan? Give details in 100 words/ web link. The Company manages multiple project sites with a proactive approach to operational continuity and risk mitigation. Buffer periods are built into project plans to prevent isolated incidents from affecting overall timelines. Regular reviews and updates of operational procedures help prevent issues across locations. In case of disasters or force majeure, the geographically dispersed sites ensure business continuity. Employees are trained on contingency protocols to enable effective coordination and swift recovery, with leadership providing strategic guidance during emergencies. Additionally, we are in the process of implementing a formal business continuity and disaster management plan.			
6. Disclose any significant adverse impact to the environment arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard. Not evaluated.			
7. Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts. Nil.			

PRINCIPLE 7: Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent		
9 INDUSTRY, INNOVATION AND INFRASTRUCTURE The Company is committed to transparency and responsibility in public policy advocacy. It actively participates in industry associations and forums through authorized officials, engaging in constructive dialogue without lobbying for personal gain. These principles are embedded in the Company's Code of Conduct and Business Practices.		
Essential Indicators		
1. a. Number of affiliations with trade and industry chambers/ associations. We are affiliated with 2 trade and industry chambers/associations.		
b. List the top 10 trade and industry chambers/ associations (determined based on the total members of such a body) the entity is a member of/ affiliated to:-		
S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	National Highways Builders Federation (NHBF)	National
2	Confederation of Indian Industry (CII)	National
2. Provide details of corrective action taken or underway on any issues related to anti-competitive conduct by the entity, based on adverse orders from regulatory authorities.		
Name of authority	Brief of the case	Corrective action taken
NIL	NIL	NIL
The Company is not currently facing any actions or proceedings related to anti-competitive conduct.		
Leadership Indicators		
1. Provide details of public policy positions advocated by the entity		
Nil		

PRINCIPLE 8: Businesses should promote inclusive growth and equitable development						
3 GOOD HEALTH AND WELL-BEING 8 DECENT WORK AND ECONOMIC GROWTH 13 CLIMATE ACTION 16 PEACE, JUSTICE AND STRONG INSTITUTIONS 17 PARTNERSHIPS FOR THE GOALS						
To promote inclusive growth and equitable development, the Company commits to innovating and supporting vulnerable communities, in line with Section 135 of the Companies Act, 2013. Recognizing its social responsibilities, the Company integrates CSR initiatives with its business goals, emphasizing sustainability and community development as essential for long-term success.						
Essential Indicators						
1. Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current financial year.						
Name and brief details of the project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes/No)	Relevant Web link	
Not Applicable*						
* The relevant Authority secures all necessary clearances for Highway Projects and conducts Social Impact Assessments (SIA) as part of the approval process. These assessments are completed prior to the assignment of projects to the company.						
2. Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity, in the following format:						
S. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	No. of Project Affected Families (PAFs)	Amounts paid to PAFs in the FY (In INR)
Not Applicable *						
* Since it is outside the scope of the Company.						
3. Describe the mechanisms to receive and redress grievances of the community.						
The Company has established a comprehensive and structured mechanism for receiving and addressing community grievances, primarily through its CSR implementation partners. These partners operate directly within local communities, serving as the first point of contact for identifying and resolving issues related to CSR initiatives or other community impacts. Their close proximity and familiarity with the local context enable them to recognize concerns promptly, which are then assessed and addressed in alignment with the Company's social responsibility objectives.						
If a grievance raised at the implementation level requires further support or decision-making, it is escalated to the Company for thorough investigation and resolution. This tiered approach ensures that all concerns are managed in a responsive, transparent, and accountable manner. To further enhance accessibility and build trust, the Company also allows community members to directly submit grievances or feedback through written communication, such as letters and emails. This integrated mechanism underscores the Company's commitment to inclusive stakeholder engagement and its broader goal of fostering long-term, positive relationships with the communities it serves. For more information, please visit Ceigall's contact page - https://ceigall.com/contact-us/						
4. Percentage of input material (inputs to total inputs by value) sourced from suppliers:						
	FY 2025-26			FY 2024-25		
Directly sourced from MSMEs/ small producers	70%			70%		
Directly from within India	30%			30%		
The company prioritizes sourcing from local suppliers to lower costs and emissions while fostering equitable value creation for local suppliers whenever feasible.						
5. Job creation in smaller towns - Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis) in the following locations, as % of total wage cost:-						
Location	FY 2025-26			FY 2024-25		
Rural	NA			NA		
Semi-urban	51			53		
Urban	49			23		
Metropolitan	NA			24		
(Place to be categorized as per RBI Classification System - rural / semi-urban / urban / metropolitan)						

Corporate Overview	Statutory Section	Financial Section	Notice	Annual Report	2025-26
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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:				
While the Company does not currently have CSR projects specifically designated for government-identified aspirational districts, it remains committed to promoting inclusive and equitable development. Through collaboration with its implementation partners, the Company is actively executing impactful social responsibility initiatives in several underserved regions. Notably, its CSR programs are operational in remote areas of Punjab, Jammu & Kashmir, and Gujarat—regions that face significant developmental challenges and have limited access to essential services. These initiatives focus on vital sectors such as education, healthcare, and poverty alleviation, with the goal of empowering vulnerable communities and addressing regional development disparities. The Company continues to explore opportunities to expand its CSR footprint, including in aspirational districts, aligning its efforts with national development priorities and striving to create a broader positive social impact.				
3. (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups? (Yes/No).				
Although the Company does not currently have a formal preferential procurement policy specifically targeting suppliers from marginalized groups, it remains dedicated to fostering inclusive growth throughout its value chain. The Company recognizes the value of supplier diversity in promoting equitable economic participation and actively prioritizes procurement from vendors belonging to vulnerable communities whenever possible. As part of its broader sustainability vision, the Company aims to enhance engagement with diverse stakeholders and promote more socially responsible supply chain practices in the future.				
The company prioritizes sourcing from local suppliers in order to lower costs and emissions while fostering equitable value creation for local suppliers whenever feasible.				
(b) From which marginalized/vulnerable groups do you procure?				
Not Applicable				
(c) What percentage of total procurement (by value) does it constitute?				
Not Applicable				
4. Details of the benefits derived and shared from the intellectual properties owned or acquired by your entity (in the current financial year), based on traditional knowledge:				
Sr. No	Intellectual Property based on traditional Knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes/ No)	Basis of calculating benefit share
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.				
Name of authority		Brief of the case		Corrective action taken
Not Applicable.				
6. Details of beneficiaries of CSR Projects:				
Sr. No.	CSR Project	No. of persons	% Of beneficiaries from vulnerable & marginalized groups	
1	Elimination of F	0	100	
2	Grocery & food	0	100	
3	Elimination of F	0	100	
	Shri Mata Vaisi			
4	Elimination of F	0	100	
5	Architecture fe	0	100	
6	Construction of	0	100	
7	Healthcare pro	0	100	
8	Construction at	0	100	
Currently, the Company does not have a mandate for impact assessment in accordance with CSR regulations, which is why beneficiary numbers are not actively monitored. However, the company is dedicated to transparency and ongoing improvement in its social initiatives. Moving forward, it intends to implement structured impact assessments to evaluate the reach, effectiveness, and outcomes of its CSR programs. This approach will help the Company better understand beneficiary needs, improve the quality of its interventions, and ensure measurable value creation for the communities it supports.				

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

This Principle focuses on generating shared value by providing customers with high-quality goods and services. It also highlights the Company's commitment to effectively addressing various types of consumer complaints.

Essential Indicators

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

The company has established clear channels to receive and handle customer complaints and feedback effectively. These include email support and in-person interactions, giving stakeholders easy ways to share concerns or suggestions. All feedback is carefully recorded, reviewed, and addressed through internal procedures to ensure quick and proper resolution. This process helps the company improve continuously and demonstrates its commitment to customer satisfaction and responsive service.

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

As a percentage to total turnover

Environmental and social parameters relevant to the product

The Company's main activities involve constructing and maintaining highways, flyovers, bridges, and other infrastructure projects in compliance with regulatory standards. As a result, we do not offer shelf goods or services that would typically carry such information. To ensure user safety, we provide emergency services, including ambulances for emergencies. We have installed clear signage, such as speed limits, warning curves and slopes, helplines, and no-honking zones, to encourage safe and responsible driving. We also conduct road safety campaigns to raise awareness and reduce accidents. Additionally, we manage waste disposal in accordance with regulatory guidelines.

Safe and responsible usage

Recycling and/or safe disposal

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

	FY 2025-26			FY 204-25		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	0	0	-	0	0	-
Advertising	0	0	-	0	0	-
Cyber-security	0	0	-	0	0	-
Delivery of essential services	0	0	-	0	0	
Restrictive Trade Practices	0	0	-	0	0	
Unfair Trade Practices	0	0	-	0	0	-
Tariff Issues	0	0	-	0	0	-
Other (Consumer Complaints)	0	0	-	0	0	-

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

The requirement does not apply to the Company because of the nature of its business, which does not involve specific consumer products.

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

Yes, the Company has a Cyber Security And Data Privacy Policy, accessible on the Company's website at <https://ceigall.com/wp-content/uploads/2025/05/CYBER-SECURITY-AND-DATA-PRIVACY-POLICY.pdf>

The Company understands the importance of cybersecurity and data privacy in maintaining smooth operations and building trust with stakeholders. As digital platforms and data use grow, the Company is focused on strengthening its internal controls and governance to manage cyber risks effectively. It is working to follow industry best practices, improve system resilience, and handle information responsibly. The Company has a document preservation policy that outlines measures to protect data in line with technology advancements and regulations. Additionally, a Cyber Security and Data Privacy policy is currently under review by the board and will be implemented soon to further enhance our data protection measures.

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

The Company has internal controls and regularly checks them to prevent incidents. It provides ongoing training and awareness sessions for employees using internal materials and communication channels to manage risks.

The Company also conducts Vulnerability Assessment and Penetration Testing (VAPT) to find and fix security weaknesses in its systems. It uses firewalls and other tools to improve cybersecurity for stakeholders. At toll plazas, payment transactions with CASH or FASTag do not store or capture customer information.

Additionally, the Company has not faced any penalties or penalties from authorities for safety violations related to its products / services.

7. Provide the following information relating to data breaches:

a. Number of instances of data breaches	0
b. Percentage of data breaches involving personally identifiable information of customers	Not Applicable
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 regarding companies business offerings can be found on the company website - <https://ceigall.com>

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

The Company, while not directly engaged in consumer distribution services apart from specific contractual work such as construction and engineering, has implemented several safety and awareness initiatives. These include the strategic placement of signage—covering speed limits, curves, slopes, helplines, and no-honking zones—to promote safe and responsible road behavior. Additionally, the Company conducts road safety campaigns aimed at raising awareness and reducing road accidents.

The on-ground team regularly communicates key safety information and addresses any queries to ensure understanding and compliance. Complementing these efforts, periodic email communications are sent to reinforce safety messages, provide updates, and promote best practices. These initiatives reflect the Company's strong commitment to safety, awareness, and responsible usage, aligning with its broader sustainability and governance objectives.

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

The relevant departmental authorities are notified through official letters, and necessary permissions are secured in advance for any road closures, traffic diversions, or isolation of essential services.

Before undertaking road and related infrastructure works that may impact traffic, the Company ensures all required approvals are obtained from the appropriate authorities. Formal notifications are issued in accordance with regulatory requirements, and clear signage is installed at strategic locations to guide commuters and ensure public safety. These measures aim to minimize inconvenience and demonstrate the Company's commitment to regulatory compliance and responsible project management.

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

Not applicable due to the unique nature of the business.

5. 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)

No



INDEPENDENT LIMITED ASSURANCE STATEMENT

Independent Assurance Statement to Ceigall India Ltd on its BRSR Core Indicators for FY 2025-26

The Board of Directors,

Ceigall India Ltd,

Ceigall House, 452, Phase V,
Udyog Vihar, Sector 19,
Gurugram, Haryana 122016, India.

Nature of Assurance

SGS India Private Limited (hereinafter referred to as ‘SGS India’) was engaged by Ceigall India Ltd (the ‘Company’) to conduct an independent assurance of the Company’s Business Responsibility and Sustainability Reporting (BRSR) (the ‘Core Report’) for the reporting period of April 1, 2025, to March 31, 2026. SGS India has conducted a Limited level of Assurance for the BRSR core indicators. This assurance engagement was conducted in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised) and ISAE 3410.

Reporting Framework

The Report has been prepared following

1. BRSR Core and Non-Core Framework for Assurance and ESG Disclosures for Value Chain (CircularNo.HO/49/14/14(7)2025-CFD-POD2/I/3762/2026), dated 30 January 2026 circular.
2. Greenhouse Gas Protocol Standard.
3. ISO 14064-1:2018 Standard.

Intended Users of this Assurance Statement

This Assurance Statement is provided with the intention of informing all Ceigall India Ltd internal and external Stakeholders.

Responsibilities

The information in the report and its presentation is the responsibility of the management of the Company. SGS India has not been involved in the preparation of any of the material included in the report.

Our responsibility is to express an opinion on the text, data, and statements within the defined scope of assurance, aiming to inform the management of the Company, and in alignment with the agreed terms of reference. We do not accept or assume any responsibility beyond this specific scope. The Statement shall not be used for interpreting the overall performance of the Company, except for the aspects explicitly mentioned within the scope.

Assurance Standard

SGS has conducted a Limited level of Assurance for BRSR core parameters under 9 ESG Attributes as specified under BRSR standards and amendments made on date. This engagement was performed in accordance with the International Standard on Assurance Engagement (ISAE) 3000 (revised) and ISAE 3410 (Assurance Engagements other than Audits or Reviews of Historical Financial Information).

Our evidence-gathering procedures were designed to obtain a ‘Limited’ level of assurance, which is a medium level of assurance in accordance with ISAE 3000(revised) standard, but is not absolute certainty. It involves obtaining sufficient appropriate evidence to support the conclusion that the information presented in the report is fairly stated and is free from material misstatements.

Statement of Independence and Competence

The SGS Group of companies is the world leader in inspection, testing, and assurance, operating in more than 140 countries and providing services including management systems and service certification; quality, environmental, social, and ethical auditing and training; and environmental, social, and sustainability report assurance. SGS India affirms our independence from Ceigall India Ltd, being free from bias and conflicts of interest with the organization, its subsidiaries, and stakeholders.

The assurance team was assembled based on their knowledge, experience, and qualifications for this assignment, and comprised auditors registered with ISO 26000, ISO 20121, ISO 50001, SA8000, RBA, QMS, EMS, SMS, GPMS, CFP, WFP, GHG Verification, and GHG Validation Lead Auditors, and experience on the SRA Assurance.

Scope of Assurance

The assurance process involved assessing the quality, accuracy, and reliability of BRSR Indicators (KPIs) within the report for the period April 1, 2025, to March 31, 2026. The reporting scope and boundaries Offices-Environmental data was evaluated for 2 sites i.e. Jalbehra Shahbad site and Karnal site along with head office, whereas Social and Governance data will be assessed across the sites and the Head Office.

Assurance Methodology

The assurance comprised a combination of desktop review, interaction with the key personnel engaged in the process of developing the report, on-site visits, and remote verification of data. Specifically, SGS India undertook the following activities:

- Assessment of the suitability of the applicable criteria in terms of their comprehensiveness, reliability, and accuracy.
- Interaction with key personnel responsible for collecting, consolidating, and calculating the BRSR core and assessing the internal control mechanisms in place to ensure data quality.
- Application of analytical procedures and verification of documents on a sample basis for the compilation and reporting of the KPIs.
- Assessing the aggregation process of data at the Head Office level.
- Critical review of the report regarding the plausibility and consistency of qualitative and quantitative information related to the KPIs.

Limitations

SGS India did come across limitation to the agreed scope of the assurance engagement. SGS India verified data on a sample basis; the responsibility for the authenticity of the data entirely lies with the Company. The assurance scope excluded forward looking statements, product- or service-related information, external information sources, and expert opinions. SGS India has not been involved in the evaluation or assessment of any financial data/performance of the company. Our opinion on financial indicators is based on the third-party financial reports audited by the Company. SGS India does not take any responsibility for the financial data reported in the audited financial reports of the Company.

The assurance scope excludes:

- Disclosures other than those mentioned in the assurance scope.
- Data reviews outside the operational sites as mentioned in the reporting boundary.
- Validation of any data and information other than those presented in “Findings and Conclusions.”
- The assurance engagement considers an uncertainty of $\pm 5\%$ based on the materiality threshold for Assumption/estimation/measurement errors and omissions.
- The Company’s statements that describe the expression of opinion, belief, aspiration, expectation, aim to future intention provided by the Company, and assertions related to Intellectual Property Rights and other competitive issues.
- Mapping of the Report with reporting frameworks other than those mentioned in the Reporting Criteria above.

- Battery Waste, Bio Medical Waste, Plastic Waste & E Waste were excluded from the boundary of assurance as it is not tracked for Head office and the sites.

Findings and Conclusions

Based on the procedures we have performed and the evidence we have obtained, we are satisfied that the information presented by the Company in its report (as per the table below) is complete, accurate, reliable, fairly stated in all material respects, and is prepared in line with the BRSR requirements.

The list of BRSR Core Indicators that were verified within this assurance engagement is given below:

Sr.No.	BRSR Core Attribute	BRSR Core Indicator
1	Greenhouse gas (GHG) footprint	$\approx$ Total scope 1 emissions $\approx$ Total scope 2 emissions $\approx$ GHG emission intensity (scope 1 +2)
2	Water footprint	$\approx$ Total water consumed $\approx$ Water consumption intensity $\approx$ Water discharge by destination and levels of treatment
3	Energy footprint	$\approx$ Total energy consumed $\approx$ % of energy consumed from renewable sources $\approx$ Energy intensity
4	Embracing circularity	$\approx$ Hazardous waste $\approx$ Total waste generated $\approx$ Waste intensity $\approx$ Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations. $\approx$ For each category of waste generated, the total waste disposed of by the nature of the disposal method.
5	Employee well-being and safety	$\approx$ Spending on measures towards the well-being of employees as a % of the total revenue of the Company $\approx$ Details of safety-related incidents for employees
6	Enabling gender diversity in business	$\approx$ Gross wages paid to females as % of wages paid. $\approx$ Complaints on POSH
7	Enabling inclusive development	$\approx$ Input material sourced from MSMEs/ small producers as % of total purchases. $\approx$ Job creation in smaller towns: Wages paid to people employed in smaller towns as % of total wage cost
8	Fairness in engaging with customers and suppliers	$\approx$ Instances involving loss/breach of data of customers as a percentage of total data breaches or cybersecurity events. $\approx$ Number of days of accounts payable
9	Openness of business	$\approx$ Concentration of purchases & sales done with trading houses, dealers, and related parties $\approx$ Loans and advances & investments with related parties

For and on behalf of SGS India Private Limited

Sd/- Kalpesh Thombare Technical Reviewer National Manager – ESG & Sustainability Services, SGS India. August 07, 2026	Sd/- Muskan Gupta Verifier, Technical Associate – ESG & Sustainability Services, SGS India. August 07, 2026
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