

HGIEL/HO/COMPLIANCE/2026-27/679

July 28, 2026

BSE LimitedPhiroze Jeejeebhoy Towers
Dalal Street
Mumbai- 400 001**National Stock Exchange of India Limited**Exchange Plaza, C-1, Block G
Bandra Kurla Complex, Bandra (East)
Mumbai- 400 051

Scrip Code- 541019/ 977063

Scrip Symbol- HGINFRA

Dear Sir/Madam,

Sub: Business Responsibility and Sustainability Reporting

Pursuant to Regulation 34(2)(f) & 53 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, from time to time, we are submitting herewith the Business Responsibility and Sustainability Report for Financial Year 2025-26, which also forms part of the Annual Report 2025-26.

The Business Responsibility and Sustainability Report is also being made available and can be accessed/downloaded from the Company's website at www.hginfra.com

This is for your information and records.

Thanking you,

Yours faithfully,

For **H.G. Infra Engineering Limited**

Ankita MehraCompany Secretary & Compliance Officer
Mem. No. – A33288

Encl: As above

H.G. INFRA ENGINEERING LTD.

Business Responsibility & Sustainability Reporting

SECTION A: GENERAL DISCLOSURES

Details of the listed entity

1	Corporate Identity Number (CIN) of the Listed Entity	L45201RJ2003PLC018049
2	Name of the Listed Entity	H.G. Infra Engineering Limited
3	Year of incorporation	2003
4	Registered office address	14, Panchwati Colony, Ratanada, Jodhpur, Rajasthan-342001
5	Corporate address	IIIrd Floor, Sheel Mohar Plaza, A-1 Tilak Marg, C-Scheme, Jaipur-302001, Rajasthan
6	E-mail	esg@hginfra.com
7	Telephone	+91141410604041
8	Website	www.hginfra.com
9	Financial year for which reporting is being done	01-Apr-2025 to 31-Mar-2026
10	Name of the Stock Exchange(s) where shares are listed	BSE Limited National Stock Exchange of India Ltd
11	Paid-up Capital	651.71 Million INR
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. Ankita Mehra +91141410604041
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 Business Responsibility & Sustainability Report (BRSR) FY 2025-26 is made on a Consolidated basis for H.G Infra Engineering Limited (HGIEL).
14	Name of assurance provider	Not Applicable
15	Type of assurance obtained	Not Applicable

Products / Services

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

S. No.	Description of Main Activity	Description of Main Activity	% of Turnover of the entity
1	Group Code F: Construction	Code F2: Construction of Roads, Railways and Utility Projects	97.86
2	Group Code D: Electricity, gas, steam and air conditioning supply	Code D1: Electric power generation, transmission and distribution	2.14

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

S. No.	Product / Service	NIC Code	% of total Turnover contributed
1	Construction contracts	45203 Division 42 Civil engineering Group 421 Construction of roads and railways	97.86
2	Electric power generation using solar	35105 Division 35 Electricity, Gas, Steam and Aircondition Supply Group 351 Electric power generation, transmission and distribution	2.14

Operations

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

Location	Number of plants	Number of offices	Total
National	32	4	36
International	0	0	0

19. Markets served by the entity

a. Number

Location	Number
National (No. of states)	14
International (No. of countries)	0

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

There are no exports or international operations of the company

c. A brief on types of customers - HGIEL is a leading infrastructure development company specializing in highway construction and large-scale EPC projects. Over the past three financial years, the Company has strategically diversified its portfolio by expanding into railway, metro, and renewable energy projects, strengthening its presence across the infrastructure sector. Today, HGIEL serves a diverse clientele, including Central and State Government agencies, statutory authorities, and private sector enterprises, reinforcing its position as a trusted infrastructure partner.

Employees

20. Details as at the end of Financial Year

a. Employees and workers (including differently abled)

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. C	% (C / A)
Employees						
1.	Permanent (D)	1659	1621	97.71	38	2.29
2.	Other than permanent (E)	22	21	95.45	1	4.55
3.	Total employees (D+E)	1681	1642	97.68	39	2.32
WORKERS						
4.	Permanent (F)	3418	3418	100.00	0	0
5.	Other than Permanent (G)	1675	1661	99.16	14	0.84
6.	Total workers (F + G)	5093	5079	99.73	14	0.27

b. Differently abled Employees and workers

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. C	% (C / A)
DIFFERENTLY ABLED EMPLOYEES						
1.	Permanent (D)	0	0	0	0	0
2.	Other than permanent (E)	0	0	0	0	0
3.	Total employees (D+E)	0	0	0	0	0
WORKERS						
1.	Permanent (F)	0	0	0	0	0
2.	Other than permanent (G)	0	0	0	0	0
3.	Total workers (F+G)	0	0	0	0	0

21. Participation / Inclusion / Representation of Women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	8	2	25.00
Key Management Personnel	2	1	50.00

22. Turnover rate for permanent employees and workers

(Disclose trends for the past 3 years)

Particulars	FY 2025-26 (Turnover rate in current FY)			FY 2024-25 (Turnover rate in previous FY)			FY 2023-24 (Turnover rate in prior to previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	99.69	102.63	99.75	39.57	60.27	39.96	34.90	42.90	35.10
Permanent Workers	91.84	0	91.84	104.11	0	104.11	107.00	0	107.00

Holding, Subsidiary and Associate Companies (including joint ventures)**23. (a) Names of holding / subsidiary / associate companies / joint ventures**

S. No.	Name of the holding/subsidiary/associate companies/joint ventures(A)	Indicate whether holding/Subsidiary/Associate/Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	H.G. Raipur Visakhapatnam AP-1 Private Limited	Subsidiary	100.00	Yes
2	H.G. Khammam Devarapalle PKG-1 Private Limited	Subsidiary	51.00	Yes
3	H.G. Raipur Visakhapatnam OD-5 Private Limited	Subsidiary	100.00	Yes
4	H.G. Raipur Visakhapatnam OD-6 Private Limited	Subsidiary	100.00	Yes
5	H.G. Karnal-Ringroad Private Limited	Subsidiary	100.00	Yes
6	H.G. Varanasi-Kolkata PKG-13 Private Limited	Subsidiary	100.00	Yes
7	H.G. Varanasi-Kolkata PKG-10 Highway Private Limited	Subsidiary	100.00	Yes
8	H.G. Chennai-Tirupati (II) Highway Private Limited	Subsidiary	100.00	Yes
9	H.G. Foundation (Section 8 Company under the Companies Act, 2013)	Subsidiary	100.00	Yes
10	Safety First Engineering Private Limited	Associate	26.00	No
11	Safety First (Partnership Firm)	Associate	26.00	No
12	H.G. Narol Sarkhej Highway Private Limited	Subsidiary	100.00	No
13	H.G. Banaskantha Bess Private Limited	Subsidiary	100.00	No
14	H.G. Bahuwan Jagarnathpur Highway Private Limited	Subsidiary	100.00	No
15	H.G. Green Energy Private Limited (Formally known as H. G. Solar Projects Private Limited)	Subsidiary	100.00	No
16	H.G. Gujarat Bess Private Limited	Subsidiary	100.00	No
17	H.G. Solar Park Private Limited	Subsidiary	100.00	No
18	H.G. Jodhpur Solar Energy Private Limited	Subsidiary	100.00	No
19	H.G. Solar Project Developer Private Limited	Subsidiary	100.00	No
20	H.G. Solar Park Developer Private Limited	Subsidiary	100.00	No
21	H.G. Bhilwara Solar Project Private Limited	Subsidiary	100.00	No
22	H.G. Bhiwadi Solar Project Private Limited	Subsidiary	100.00	No
23	H.G. Behror Solar Project Private Limited	Subsidiary	100.00	No

S. No.	Name of the holding/subsidiary/associate companies/joint ventures(A)	Indicate whether holding/ Subsidiary/ Associate/Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
24	H.G. Tijara Solar Project Private Limited	Subsidiary	100.00	No
25	H.G. Ghiloth Solar Project Private Limited	Subsidiary	100.00	No
26	H.G. Tapukara Solar Project Private Limited	Subsidiary	100.00	No
27	H.G. Kota Solar Project Private Limited	Subsidiary	100.00	No
28	H.G. Sanchole Solar Project Private Limited	Subsidiary	100.00	No
29	H.G. Jalore Solar Project Private Limited	Subsidiary	100.00	No
30	H.G. Ajmer Solar Project Private Limited	Subsidiary	100.00	No
31	H.G. Nagaur Solar Project Private Limited	Subsidiary	100.00	No
32	H.G. Jaipur Solar Project Private Limited	Subsidiary	100.00	No
33	H.G. Dudu Solar Project Private Limited	Subsidiary	100.00	No
34	H.G. Bharatpur Solar Project Private Limited	Subsidiary	100.00	No
35	H.G. Renewable Energies Private Limited	Subsidiary	100.00	No
36	H.G. Berasar Solar Project Private Limited	Subsidiary	51.00	No
37	H.G. Bikaner Solar Project Private Limited	Subsidiary	99.84	No
38	H.G. Muknasar Solar Project Private Limited	Subsidiary	99.84	No
39	H.G. Bapini Solar Project Private Limited	Subsidiary	99.82	No
40	H.G. Ramsagar Solar Project Private Limited	Subsidiary	99.74	No
41	H.G. Dhingsari Solar Project Private Limited	Subsidiary	99.84	No
42	H.G. Paleena Solar Project Private Limited	Subsidiary	99.82	No
43	H.G. Bachasar Solar Project Private Limited	Subsidiary	99.74	No
44	H.G. Hingoli Solar Project Private Limited	Subsidiary	99.83	No
45	H.G. Khariya Solar Project Private Limited	Subsidiary	99.80	No
46	H.G. Nokha Solar Project Private Limited	Subsidiary	99.83	No
47	H.G. Sri Dungargarh Solar Project Private Limited	Subsidiary	99.83	No
48	H.G. Mangeriya Solar Project Private Limited	Subsidiary	99.85	No
49	H.G. Bhojkor Solar Project Private Limited	Subsidiary	99.83	No
50	H.G. Peelwa Solar Project Private Limited	Subsidiary	99.85	No
51	H.G. Jetpur Solar Project Private Limited	Subsidiary	99.83	No
52	H.G. Surnana Solar Project Private Limited	Subsidiary	99.76	No
53	H.G. Nayabera Solar Project Private Limited	Subsidiary	99.84	No
54	H.G. Suin Solar Project Private Limited	Subsidiary	99.83	No
55	H.G. Chanpura Solar Project Private Limited	Subsidiary	99.85	No
56	H.G. Bhopalgarh Solar Project Private Limited	Subsidiary	99.80	No
57	H.G. Mathania Solar Project Private Limited	Subsidiary	99.83	No
58	H.G. Bilara Solar Project Private Limited	Subsidiary	99.76	No
59	H.G. Matora Solar Project Private Limited	Subsidiary	99.80	No
60	H.G. Chandelao Solar Project Private Limited	Subsidiary	99.74	No
61	H.G. Badu Solar Project Private Limited	Subsidiary	99.68	No
62	H.G. Kadwa Solar Project Private Limited	Subsidiary	99.74	No
63	H.G. Bhada Solar Project Private Limited	Subsidiary	99.74	No
64	H.G. Kapuriya Solar Project Private Limited	Subsidiary	99.83	No
65	H.G. Mukam Solar Project Private Limited	Subsidiary	99.80	No
66	H.G. Sindhu Solar Project Private Limited	Subsidiary	99.83	No
67	H.G. Hiyadesar Solar Project Private Limited	Subsidiary	99.84	No
68	H.G. Patiya Solar Project Private Limited	Subsidiary	99.80	No
69	H.G. Raisar Solar Project Private Limited	Subsidiary	99.74	No
70	H.G. Rajlani Solar Project Private Limited	Subsidiary	99.84	No
71	H.G. Gopasariya Solar Project Private Limited	Subsidiary	99.68	No
72	H.G. Planchala Solar Project Private Limited	Subsidiary	99.81	No

S. No.	Name of the holding/subsidiary/associate companies/joint ventures(A)	Indicate whether holding/Subsidiary/Associate/Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
73	H.G. Reeniya Solar Project Private Limited	Subsidiary	99.82	No
74	H.G. Belarwa Solar Project Private Limited	Subsidiary	99.83	No
75	H.G. Jakhan Solar Project Private Limited	Subsidiary	99.74	No
76	H.G. Kishnasar Solar Project Private Limited	Subsidiary	99.84	No
77	H.G. Manyana Solar Project Private Limited	Subsidiary	99.74	No
78	H.G. Amala Solar Project Private Limited	Subsidiary	99.67	No
79	H.G. Kisnasar Solar Project Private Limited	Subsidiary	99.81	No
80	H.G. Pichiyak Solar Project Private Limited	Subsidiary	99.82	No
81	H.G. Moolraj Solar Project Private Limited	Subsidiary	99.80	No
82	H.G. Moriya Solar Project Private Limited	Subsidiary	99.80	No
83	H.G. Hemera Solar Project Private Limited	Subsidiary	99.84	No
84	H.G. Barni Solar Project Private Limited	Subsidiary	99.83	No
85	H.G. Kushlawa Solar Project Private Limited	Subsidiary	99.84	No
86	UVSE Project Three Private Limited	Subsidiary	48.83	No
87	UVSE Project Four Private Limited	Subsidiary	48.82	No
88	UVSE Project Five Private Limited	Subsidiary	48.82	No
89	UVSE Project Six Private Limited	Subsidiary	48.82	No
90	UVSE Project Seven Private Limited	Subsidiary	48.86	No
91	UVSE Project Eight Private Limited	Subsidiary	48.85	No
92	UVSE Project Nine Private Limited	Subsidiary	48.81	No
93	UVSE Project Ten Private Limited	Subsidiary	48.85	No
94	UVSE Project Thirteen Private Limited	Subsidiary	48.87	No
95	UVSE Project Fourteen Private Limited	Subsidiary	48.83	No
96	UVSE Project Fifteen Private Limited	Subsidiary	48.82	No
97	H.G. Green Hydrogen Power Private Limited	Subsidiary	100.00	No
98	Norangdesar Solar Developer Private Limited	Step Down Subsidiary	49.00	No
99	Rasisar Solar Developer Private Limited	Step Down Subsidiary	49.00	No
100	H.G. Choraniya Bess Private Limited	Subsidiary	100.00	No
101	Angul Sundargarh Transmission Limited	Subsidiary	100.00	No
102	H.G. Clean Energy Solutions Private Limited	Subsidiary	100.00	No
103	DECIPL-HGIEL (JV) (Joint Venture)	Joint Venture	49.00	No
104	Kalpataru-HGIEL Joint Venture	Joint Venture	40.00	No

Note 1-H.G. Raipur Visakhapatnam OD-6 Private Limited- Ceased as Subsidiary w.e.f. April 23, 2026 Holding, Subsidiary and Associate Companies (including Jointly Controlled Operations) are as of 31st March 2026.

Note 2-From Sr. No. 17 to 34, all companies are step down subsidiaries of the Company. H.G. Green Energy Private Limited, Wholly Owned Subsidiary, holds 100% stake in aforesaid subsidiary companies

CSR Details

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013 - Yes
- (ii) Turnover (Consolidated) (in Rs.) - 52,346.76 Million INR, Turnover (Standalone) (in Rs.) - 56,666.77 Million INR
- (iii) Net worth (Consolidated) (in Rs.) - 32,814.25 Million INR, Net worth (Standalone) (in Rs.) - 32,588.86 Million INR

Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
		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	0	0	NA	0	0	NA
Investors	Yes	0	0	NA	0	0	NA
(other than shareholders)							
Shareholders	Yes	0	0	NA	0	0	NA
Employees and workers	Yes	0	0	NA	0	0	NA
Customers	Yes	0	0	NA	0	0	NA
Value Chain	Yes	0	0	NA	0	0	NA
Partners							
Other (please specify)	-	-	-	-	-	-	-

Note: The Company has established a grievance redressal mechanism for all the stakeholders to report all kind of grievances. This procedure is hosted on the Company's official website - https://hginfra.com/pdf/grievance_redressal_procedure_v2.pdf

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

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

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Climate change	Risk and Opportunity	Risk:- HGIEL's projects are located in India, a country increasingly affected by extreme weather events due to climate change. These events pose potential risks to project timelines, operational efficiency, and overall business sustainability.	The Company is actively implementing measures to enhance resource efficiency, minimize waste, and reduce carbon emissions. By regularly tracking its environmental footprint, the company aims to mitigate the impacts of climate change and contribute to a more sustainable future. To implement these measures effectively, HGIEL has	• Positive • Negative

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
			Opportunity:- Climate action presents an opportunity for HGIEL to contribute positively by implementing climateresilient infrastructure and adopting resource-efficient technologies. This proactive approach enhances longterm sustainability, mitigates risks, and aligns with global environmental goals.	conducted training programs to raise awareness among employees about climate change and its impact on business operations.	
2	GHG, Air Emission and Renewable Energy	Risk and Opportunity	Risk:- The construction and infrastructure sectors are among the largest contributors to carbon emissions, playing a significant role in accelerating climate change. This poses regulatory, financial, and reputational risks for companies operating in these industries Opportunity:- HGIEL has the opportunity to enhance its reputation among peers and stakeholders by actively reducing carbon emissions. The increasing availability of renewable energy sources, along with lower tariffs, presents a cost advantage for the company. Transitioning to renewable energy not only mitigates climate change risks but also improves HGIEL's environmental footprint through innovation in the energy sector. Additionally, as investors prioritize companies with lower carbon footprints, HGIEL's sustainability initiatives can attract greater investment and strengthen its market position	The company is committed to gradually transitioning towards renewable energy sources. The company plans to incorporate solar-powered electrical appliances in its corporate and site offices, reducing dependency on conventional energy and lowering its carbon footprint.	• Positive • Negative

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
3	Biodiversity & Land Use	Risk	As HGIEL is engaged in road and highway construction, a key environmental risk is the loss of local biodiversity due to land clearance and changes in land use post-construction. This can lead to regulatory compliance challenges and potential social concerns, particularly regarding the disruption of natural habitats for local flora and fauna. Ensuring the timely availability of necessary environmental clearances from project developers is critical to avoiding project delays or disruptions. Non-compliance with environmental regulations may result in legal, financial, and reputational risks for the company.	The company ensures that all regulatory approvals from the Forest and Wildlife Department are obtained by the project developer and conducts periodic compliance reviews. As part of its CSR strategy, the company has embraced biodiversity enhancement and has successfully planted 2,87,629 trees this financial year.	Negative
4	Water, waste & hazardous material management	Risk and Opportunity	Risk:- The construction industry relies on water from multiple sources and generates various types of waste, including hazardous waste and construction and demolition debris. Inefficient waste management and unregulated water consumption could result in legal non-compliance and significant environmental harm. Opportunity:- By adopting the 3R concept—Reduce, Reuse, and Recycle— the company can enhance environmental conservation while promoting sustainable construction practices. ”	The company has implemented an integrated waste management plan. In line with its water conservation efforts, the company has taken the following actions: Designed a drainage system for construction camps at project sites to collect wastewater and stormwater. Installed sewage treatment plants (STPs) at project sites. Reutilized treated water for batching plants and landscaping development.	- Positive - Negative
5	Compliance management	Risk	Non-compliance may lead to fines and penalties, posing a significant reputational risk to the company	The company has a dedicated Compliance Team responsible for overseeing and ensuring adherence to all regulatory requirements	Negative

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
6	Sustainable supply chain	Risk and Opportunity	Risk & Opportunity:- Procuring goods and services from a sustainable value chain strengthens the organization's commitment to sustainability while mitigating dependencies across the entire product or service lifecycle.	The company has established a Sustainable Sourcing Policy and a Supplier Code of Conduct, outlining essential environmental, health & safety, human rights, and governance standards that suppliers must adhere to during their engagement with the company.	• Positive • Negative
7	Labour standards & working conditions	Risk	Poor labor standards and working conditions can lead to health and safety issues, potential fines, penalties, or legal actions, ultimately posing a reputational risk to the company	The successful implementation of the company's policy on employment rights and standard practices has ensured that no instances of unethical labor practices have been reported. This policy aligns with labor legislation, upholds human rights, and extends to suppliers.	• Negative
8	Anticorruption & anti-bribery	Risk	Reported instances of anti-corruption and anti-bribery violations can damage the brand, negatively impact share prices, and result in exclusion from potential business opportunities, along with substantial financial penalties.	The company has developed and implemented the ABC Policy, along with a Whistleblower Mechanism. Effective implementation of the ABC Policy not only serves as a preventive and remedial measure but also helps mitigate regulatory risks.	• Negative

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
9	Occupational health & safety	Risk	HGIEL is into the construction business which is labour intensive and poor occupational health and safety (OHS) performance directly affects labour costs by lowering productivity. Additionally, it can damage the company's brand and increase operating costs through penalties and other contingent liabilities.	The company has implemented comprehensive risk management practices across all projects, including: Hazard Identification and Risk Assessment (HIRA). Master Risk Register. Risk Assessment Method Statements (activity-wise) Job Safety Analysis Health & Safety Trainings	Negative
10	Diversity, Equity & Inclusion (DEI)	Risk and Opportunity	Risk:- Ineffective workforce management and lack of diversity can reduce organizational productivity. Instances of inequality and discrimination may lower employee morale, result in fines or penalties, and pose a significant reputational risk. Opportunity:- Implementing Diversity, Equity, and Inclusion (DEI) initiatives and effective workforce management can significantly enhance the company's work culture, leading to increased productivity and innovation.	The company has implemented comprehensive risk management practices across all projects, including: Hazard Identification and Risk Assessment (HIRA). Master Risk Register. Risk Assessment Method Statements (activity-wise) Job Safety Analysis Health & Safety Trainings	- Positive - Negative
11	Skilled manpower, Talent management, attraction, retention and development	Opportunity	Skilled manpower and effective talent management strengthen a company's capacity by optimizing skills to enhance workplace productivity, serving as a key pillar of human capital development. HGIEL supports employee growth by organizing various skill-upgradation programs and training sessions through its Learning and Development team		Positive

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
12	Human rights & grievances	Risk	Construction companies depend on contract laborers and unskilled manpower, which can sometimes lead to human rights violations such as child labor, forced labor, and non-payment of minimum wages.	The company upholds a zero-tolerance policy for human rights infringements and has established a comprehensive system to safeguard the rights of all stakeholders. This system includes HGIEL's Policy on Employment Rights and Standard Practices, a Supplier Code of Conduct, and a Grievance Redressal Mechanism. With the successful implementation of this system, no reportable instances of human rights breaches have been recorded within the company.	Negative
13	Community engagement & impact	Opportunity	Frequent and constructive engagement with the local community through CSR initiatives fosters a positive social license to operate, strengthening trust and goodwill		Positive

Disclosure Question		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)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	c. Web Link of the Policies, if available	All policies can be accessed on the official web page of H.G. Infra Engineering Limited.(Link: https://www.hginfra.com/code-policies.php)								
2.	Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3.	Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4.	Name of the national and international codes/certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	No	No	Yes	No	No	Yes	No	No	No
		HGIEL is certified to ISO 9001, ISO 27001, ISO 14001 and ISO 45001 standards for Quality, Environment, and Health & Safety management systems, respectively								
5.	Specific commitments, goals and targets set by the entity with defined timelines, if any.	Please refer to Note 1								
6.	Performance of the entity against the specific commitments, goals and targets alongwith reasons in case the same are not met.	Please refer to Note 1								

Note 1

NGRBC Principle	Target Statement	Performance
Principle 1	Mandatory training on Anti-corruption and Bribery, categorized by New Joiners, Junior Management, Middle Management, and Senior Management.	The Company sustained a 100% completion rate for mandatory Anti-Corruption and Anti-Bribery training, maintaining full compliance across all applicable employees in both FY 2024–25 and FY 2025–26.
Principle 3	To increase average training hours per employee by 20% annually.	Average training hours per employee has increased by 7.8 Hrs. (FY 2024-25) to 15.7 Hrs. (FY2025-26).
Principle 5	Mandatory topics on Human rights and grievances will be covered under training for employees of HGIEL.	The Company achieved a 100% completion rate for mandatory employee training in both FY 2024–25 and FY 2025–26.
Principle 6	HGIEL has the target to increase biodiversity by planting trees every year and monitoring the sapling survival rate.	The target of planting 1,20,000 trees has been over achieved for FY2025-26 by planting 287,629 trees.

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 H.G. Infra Engineering Limited (HGIEL), sustainability is an integral part of our business strategy and is embedded across our operations. As one of India's leading infrastructure development companies, we recognize our responsibility to create long-term value while minimizing environmental impact, fostering inclusive growth, and maintaining the highest standards of corporate governance. During the reporting year, the Company continued to strengthen its Environmental, Social and Governance (ESG) framework through focused initiatives aimed at improving operational efficiency, resource conservation, workplace safety, and stakeholder engagement. We remained committed to responsible consumption of natural resources by enhancing the monitoring of energy, water and waste across our project sites and offices. Our environmental initiatives focused on improving resource efficiency, promoting waste management practices, increasing recycling and reuse wherever feasible, and exploring the integration of renewable energy solutions into our operations. Our people remain our greatest strength. Employee health, safety and well-being continue to be our highest priority, supported by regular safety trainings, capacity-building programmes and ESG awareness initiatives across project locations. Through our Corporate Social Responsibility (CSR) programmes, we continued to contribute towards rural development, education, healthcare, skill development and environmental conservation, positively impacting the communities in which we operate. Strong governance practices form the foundation of our business. We continue to uphold the highest standards of ethics, integrity, transparency and compliance through robust internal controls, effective risk management systems and responsible decision-making. Our governance framework ensures accountability to all stakeholders while supporting sustainable business growth. As we progress on our sustainability journey, we recognize that the infrastructure sector faces several ESG-related challenges, including climate change, resource scarcity, biodiversity conservation, increasing stakeholder expectations, evolving regulatory requirements and the transition towards a low-carbon economy. We view these challenges as opportunities to innovate and build resilient infrastructure that supports sustainable development. Looking ahead, HGIEL remains committed to further strengthening its ESG performance by improving resource efficiency, reducing greenhouse gas emissions, minimizing waste generation, enhancing climate resilience, increasing the adoption of renewable energy wherever operationally feasible, and integrating sustainability considerations across the project lifecycle. We will continue to strengthen our ESG data management and monitoring systems, ensuring transparent disclosures and measurable progress against our sustainability objectives. Our commitment to responsible business practices reflects our vision of creating enduring value for our customers, employees, investors, business partners, communities and the environment. We remain confident that by integrating sustainability into every aspect of our operations, HGIEL will continue to contribute meaningfully to India's infrastructure growth while building a more resilient, inclusive and sustainable future.

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

The Board of Directors serves as the apex governing body responsible for approving the Company's policies in alignment with the National Guidelines on Responsible Business Conduct (NGRBC) and overseeing the overall ESG governance framework. To drive the effective implementation of these policies, the Company has constituted an ESG Council comprising senior representatives from the Techno-Commercial, Operations, Human Resources & Administration, and Plant & Machinery functions. The ESG Council is responsible for implementing ESG initiatives, monitoring performance against established objectives, ensuring compliance with applicable regulatory and internal requirements, and facilitating cross-functional

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

10. Details of Review of NGRBCs by the Company:

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.

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

[illegible]

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

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

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	1	Directors' Certification in Sustainability Leadership by School of Corporate Governance and Public Policy	12.50
Key Managerial Personnel	2	Directors' Certification in Sustainability Leadership by School of Corporate Governance and Public Policy POSH	100.00
Employees other than BoD and KMPs	40	CCNA IT Training, Construction Claims and Mediation in Construction Disputes, Workshop on Communication, Elevate Program – PG Diploma in Construction Management, Awareness Session – National Pension Scheme, Financial Wellness Session, Compliance Awareness – ESG, Certificate Course in Construction Claims, Beat the Heat, Safety Precaution Training – Solar Projects, Future Skills Conference 2025, Project NIPUN, Construction Technology Summit 2025, Safety Trainings at KD01, Good Construction Practice Training, Change of Scope (COS), Design of Bridge Structure and Foundation, Outcomes of Mitigation Measures Implemented – EHS, Quality Control and Quality Assurance in Concrete Construction, Certified CSR Professionals, Executive Diploma in Practical and Legal Aspects of Construction Contracts & Disputes, Safety Training at JEC 1147, Planning & QS – SAP Module, Labour Law Compliances on Provident Fund, CEAI Annual Conference 2025, Advanced Excel for Corporate, ISO 27001, Highway Development Contracts, Aarambh – Module 1, Aarambh – Module 2, QA/QC of Deep Foundation Testing Workshop, 10 th HR & Skills Summit, Lead Auditor for ISO 27001 ISMS, Awareness Session – POSH, Road Development in India – 21 st Edition Conference, CPR & First Aid Training, Primavera P6 Training, MIDAS Training, ERM - Compliance Training, ESG Compliance Training	100.00
Workers	2	PROJECT NIPUN, Behaviour Based Safety Training, Proactive Risk Mitigation (EHS)	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):

Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been
Penalty/Fine	NIL	NIL	0.00	NA	No
Settlement	NIL	NIL	0.00	NA	No
Compounding fee	NIL	NIL	0.00	NA	No

Non-monetary				
	NGRBC Principle	Name of the regulatory/ enforcement agencies/judicial institutions	Brief of the case	Has an appeal been preferred? (Yes/No)
Imprisonment	NIL	NIL	NA	No
Punishment	NIL	NIL	NA	No

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
NA	NA

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

Yes, The Company's Anti-Corruption and Anti-Bribery (ABC) Policy adopts a zero-tolerance approach towards all forms of bribery and corruption. The policy strictly prohibits: Web-Link: https://hginfra.com/pdf/anti_corruption_anti_bribery_policy_v2.pdf. Offering, giving, soliciting, or accepting bribes, facilitation payments, kickbacks, or any other improper benefits, whether in cash or in kind. Offering, promising, or providing gifts, hospitality, donations, sponsorships, or any other payments or benefits to government officials, public servants, political parties, political candidates, customers, suppliers, or any other third party with the intent to improperly influence decisions or obtain an undue business advantage. Providing false, misleading, or incomplete information to auditors, regulators, government authorities, or law enforcement agencies, or deliberately concealing material information. Engaging in any corrupt, fraudulent, unethical, or dishonest practices, including embezzlement, misappropriation of assets, conflicts of interest, or any activity that compromises the Company's integrity and ethical standards. The policy requires all employees, directors, contractors, consultants, suppliers, and business associates acting on behalf of the Company to comply with applicable anti-corruption laws and uphold the highest standards of ethical conduct in all business dealings.

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

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

Particulars	FY 2025-26 (Current Financial Year)		FY 2024-25 (Previous Financial Year)	
	Number	Remark	Number	Remark
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	NA	0	NA
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	NA	0	NA

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 There were no reported cases of corruption or conflict of interest during this reporting period. As a result, no corrective actions were required or undertaken regarding fines, penalties, or actions by regulators, law enforcement agencies, or judicial institutions related to such matters.

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Number of days of accounts payables	118	82

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 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	26.10	28.76
	b. Number of trading houses where purchases are made from	1768.00	1430.00
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	32.60	41.85
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	0	0
	b. Number of dealers / distributors to whom sales are made	0	0
	c. Sales to top 10 dealers / distributors as % of total sales to dealers /distributors	0	0

Parameter	Metrics	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	5.44	7.87
	b. Sales (Sales to related parties / Total Sales)	55.15	52.73
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	84.04	54.55
	d. Investments (Investments in related parties / Total Investments made)	100.00	100.00

Note: Trading House - Any party which is not directly involved in the production of the product/ material supplied.

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

Essential Indicators

- 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 (Current Financial Year)	FY 2024-25 (Previous Financial Year)	Details of improvements in environmental and social impacts
R&D	0	0	During the reporting year, the Company did not incur any separate expenditure on research and development activities, as its operations are primarily project execution and infrastructure development oriented.
Capex	0.10	1.00	NA

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

- If yes, what percentage of inputs were sourced sustainably -

Yes, the Company has a Sustainable Sourcing Policy in place, emphasizing the adoption of sustainable practices throughout its supply chain. Additionally, the Company has implemented a Supplier Code of Conduct, which complements the Sustainable Sourcing Policy and ensures responsible business practices among suppliers. Both documents are available on the Company's official website: Sustainable Sourcing Policy (hginfra.com) and supplier code_of_conduct_v2.pdf (hginfra.com) highlight & underline These policies reflect the Company's commitment to ethical sourcing, environmental responsibility, and supply chain sustainability. Yes, the company has sourced 82% of inputs sustainably.

- Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste. Not Applicable The Company operates in the heavy civil infrastructure sector, focusing on construction and development. As a result, it does not manufacture any products that require reclamation at the end of their life cycle.
- Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.

Not Applicable The Company does not fall under the scope of Extended Producer Responsibility (EPR) as defined by the E-Waste Management Rules (2016, 2018, 2023), Plastic Waste Management Rules (2016), and Battery Waste Management Rules (2022) issued by the Central Government. As a construction and infrastructure development company specializing in roads, highways, bridges, flyovers, and other civil works, HGIEL does not manufacture consumer products that involve plastic, electrical components, or batteries. Therefore, EPR obligations do not apply to the Company.

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

Essential Indicators

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent Employees											
Male	1621	1621	100.00	1621	100.00	0	0	84	5.18	0	0
Female	38	38	100.00	38	100.00	115	302.63	0	0	0	0
Total	1659	1659	100.00	1659	100.00	115	6.93	84	5.06	0	0
Other than Permanent employees											
Male	21	21	100.00	21	100.00	0	0	0	0.00	0	0
Female	1	1	100.00	1	100.00	0	302.63	0	0	0	0
Total	22	22	100.00	22	100.00	0	0.00	0	0.00	0	0

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	3418	0	0	3418	100.00	0	0	79	2.31	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	3418	0	0	3418	100.00	0	0	79	2.31	0	0
Other than Permanent employees											
Male	1661	0	0	1661	100.00	0	0	12	0.72	0	0
Female	14	0	0	14	100.00	0	0.00	0	0	0	0
Total	1675	0	0	1675	100.00	0	0.00	12	0.72	0	0

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

	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Cost incurred on well- being measures as a % of total revenue of the company	0.11	0.13

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

Benefits	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	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	98.86	80.38	Y	99.70	100.00	Y
Gratuity	100.00	100.00	Y	100.00	100.00	Y
ESI	11.09	52.92	Y	4.60	30.70	Y
Others - please specify	-	-	-	-	-	-

Comment: The earnings for employees exceeded the minimum threshold criteria for providing ESI benefits, hence a year-on-year decrease in the % of ESI beneficiaries. We practice transparent performance appraisal system and aim to exceed the best in industry remuneration criteria.

3. Accessibility of workplaces

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

Yes, HGIEL is committed to ensuring compliance with the Rights of Persons with Disabilities Act, 2016, and strives to create an inclusive and accessible environment for all. The Company has integrated these requirements into all future project sites, ensuring the provision of adequate facilities and arrangements to support differentlyabled individuals. This reflects HGIEL's dedication to fostering accessibility, inclusivity, and equal opportunities across its operations.

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

Yes, the Company has an Equal Opportunity Policy, which is part of its Code of Business Conduct and Ethics, available on the Company's website: http://hginfra.com/pdf/code_of_business_conduct_ethics_23.pdf HGIEL maintains a zero-tolerance policy towards discrimination and is committed to providing equal opportunities to all employees, including those who are specially-abled. The Company believes that every employee, regardless of physical or mental abilities, can make valuable contributions to the organization. To foster an inclusive workplace, HGIEL provides reasonable accommodations such as modified work schedules, assistive technologies, and workplace modifications to support specially-abled employees. Ensures that all employees are treated with dignity and respect and have equal access to career development and advancement opportunities. Strives to understand and address the unique needs of specially-abled employees, creating an environment that enables them to perform at their best. HGIEL remains dedicated to diversity, inclusion, and equal opportunities, reinforcing its commitment to a fair and supportive workplace.

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

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100.00%	100.00%	100.00%	100.00%
Female	100.00%	100.00%	-	-
Total	100.00%	100.00%	100.00%	100.00%

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

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	Yes, the Company has a comprehensive and robust Grievance Redressal Procedure in place for: Permanent Employees. Other than Permanent Employees. All Other Stakeholders. The procedure, hosted on the Company's website, ensures a fair and transparent platform for addressing grievances. It defines grievance as any form of discontent, complaint, or dissatisfaction and provides four modes of reporting: Complaint Register Suggestion Box Letter Email The procedure guarantees resolution within 45 working days and clearly outlines the roles and responsibilities of the Grievance Redressal Committee (GRC) and the Grievance Redressal Officer (GRO). To ensure awareness, the grievance procedure is periodically communicated to employees and stakeholders, with a summary flowchart displayed in key operational areas of the Company. For more details, refer to the Grievance Redressal Procedure on the Company's website: (hginfra.com)
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Workers	

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

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	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	1659	0	0	1992	0	0
Male	1621	0	0	1956	0	0
Female	38	0	0	36	0	0
Total Permanent Workers	3418	0	0	3393	0	0
Male	3418	0	0	3393	0	0
Female	0	0	0	0	0	0

8. Details of training given to employees and workers

Category	FY 2025-26 (Current Financial Year)					FY 2024-25 (Previous Financial Year)				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		Number (B)	% (B / A)	Number (C)	% (C / A)		Number (E)	% (E/D)	Number (F)	% (F/D)
				Employees						
Male	1642	322	19.61	1373	83.62	2010	2010	100.00	1728	85.97
Female	39	6	15.38	99	253.85	37	37	100.00	37	100.00
Total	1681	328	19.51	1472	87.57	2047	2047	100.00	1765	86.22
				Workers						
Male	5079	52	1.02	158	3.11	5076	5076	100.00	32	0.63
Female	14	0	0	1	7.14	14	14	100.00	0	0
Total	5093	52	1.02	159	3.12	5090	5090	100.00	32	0.63

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

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	1642	1642	100.00	2010	96	4.78
Female	39	39	100.00	37	2	5.41
Total	1681	1681	100.00	2047	98	4.79
Workers						
Male	5079	0	0	5076	0	0.00
Female	14	0	0	14	0	0
Total	5093	0	0	5090	0	0

Note: Trading House - Any party which is not directly involved in the production of the product/ material supplied.

10. Health and safety management system

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

Yes, HGIEL has diligently integrated an occupational health and safety management system into its operations. This comprehensive system encompasses a spectrum of measures to foster a secure working environment for its workforce. These measures entail not only ensuring the physical safety of the workplace but also encompassing robust protocols for employee training in safety procedures. Moreover, the company conducts routine safety inspections, and internal and external audits to identify potential hazards or risks, ensuring proactive mitigation strategies are promptly implemented. This steadfast commitment to occupational health and safety underscores HGIEL's dedication to the well-being and security of its employees.

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

At HGIEL, the hazard identification process is a strategic and collaborative approach that combines proactive inspections, employee engagement, and data-driven analysis. Key Steps in Hazard Identification - Regular & Systematic Inspections, Conducting routine assessments to proactively identify potential hazards. Employee Input & Collaboration - Leveraging firsthand insights from employees to detect risks effectively. Incident Data Analysis - Reviewing past incidents to recognize emerging patterns and recurring issues. Comprehensive Risk Evaluation - Assessing each hazard based on likelihood of occurrence and potential severity. This structured risk assessment enables HGIEL to make informed decisions and implement effective, proportionate response strategies, reinforcing its commitment to workplace safety and risk mitigation.

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

Yes, HGIEL has established structured procedures that empower workers to report work-related hazards efficiently and effectively. Key Aspects of HGIEL's Hazard Reporting System: Accessible Reporting Channels - Employees have easy access to multiple platforms for reporting potential risks. Prompt Communication - Workers can report hazards in real-time to ensure quick intervention. Right to Refuse Unsafe Work - Employees have the autonomy to remove themselves from hazardous situations without fear of retaliation. Safety-First Culture - The company fosters an environment where every employee's voice is valued, and their safety remains a top priority. This proactive approach reinforces HGIEL's commitment to workplace safety, empowerment, and well-being.

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

Yes, at HGIEL, employee well-being is a top priority, extending beyond the workplace to support overall health and wellness. Comprehensive Employee Healthcare Benefits: Access to Non-occupational Medical Services - Providing healthcare support beyond work-related concerns. Regular Check-Ups & Preventive Screenings - Ensuring early detection and prevention of health issues. Medical Consultations - Facilitating access to professional healthcare guidance. Healthcare Resources & Support Networks - Assisting employees in navigating healthcare systems and accessing necessary treatments. By offering these services, HGIEL reaffirms its commitment to employee health, welfare, and holistic well-being, fostering a culture of care and support within the organization.

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

Safety Incident/Number	Category	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	0	0.11
Total recordable work-related injuries	Employees	0	0
	Workers	0	1

Safety Incident/Number	Category	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
No. of fatalities	Employees	0	0
	Workers	0	1
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

Note: Including the contract workforce

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

At HGIEL, safeguarding the well-being of employees is a top priority, and the company employs a multifaceted approach to maintain a safe and healthy workplace environment. Key Safety & Wellness Initiatives at HGIEL:

1. Ongoing Safety Training. Regular training programs to equip employees with the knowledge to identify and mitigate hazards. Emphasis on best practices for maintaining a safe work environment.
2. Provision of Safety Equipment & Resources. Ensuring employees have access to Personal Protective Equipment (PPE), ergonomic tools, and specialized gear.
3. Routine Safety Inspections & Audits. Systematic workplace inspections to proactively identify and address hazards. Continuous monitoring and compliance checks for a safe work environment.
4. Open Communication & Reporting Culture. Employees are encouraged to report safety concerns without fear of reprisal. A collaborative approach to identifying and resolving safety risks.
5. Health & Wellness Programs Initiatives such as fitness classes, nutritional guidance, stress management workshops, and healthcare support.
6. Swift & Decisive Action on Safety Concerns Immediate response to reported safety issues. By integrating these comprehensive safety and wellness measures, HGIEL fosters a culture of safety, empowerment, and well-being, ensuring that employees thrive and contribute to the company's collective success.

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

	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0	Nil	0	0	Nil
Health & Safety	0	0	Nil	0	0	Nil

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% (as per Monthly Activity Planner)
Working Conditions	100% (as per Monthly Activity Planner)

Note - The Company has an internal dedicated team to assess health & safety practices and working conditions in regular interval of time

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

At HGIEL, safety incidents are taken seriously, and a structured response process is in place to ensure thorough investigations and preventive actions. Key Steps in HGIEL's Safety Incident Response:

1. Thorough Investigations Analyzing incidents to determine root causes and prevent recurrence.
2. Updating Safety Protocols Revising procedures, policies, or work practices based on investigation findings

3. Additional Training & Awareness Conducting targeted training sessions to address gaps identified in incident reviews.
4. Modifications to Equipment & Procedures *Implementing necessary changes to workplace equipment, tools, or processes to enhance safety.
5. Regular Safety Assessments *Ongoing reviews of health and safety practices to address risks proactively.
6. Incident Alerts & Lessons Learned *Circulating incident alerts among employees to raise awareness and prevent similar occurrences.

Through these proactive measures, HGIEL ensures a safe work environment, reinforcing its commitment to continuous improvement and employee well-being.

Leadership Indicators

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

Workers are covered under our WC (Workmen Compensation) policy and employees are covered under our GPA (Group Personal Accident) policy. (A group term insurance having coverage of sixty times of gross salary is further announced and came into effect in Q4FY24)

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

Essential Indicators

1. **Describe the processes for identifying key stakeholder groups of the entity.** - The company has formulated and adopted
 - a. stakeholder engagement plan to establish a conducive engagement system within the organization. The stakeholder engagement plan is comprised of four steps
 - a. Identification of stakeholders
 - b. Mapping of stakeholders on influence/ interest grid
 - c. Formulation of a communication plan
 - d. Feedback from stakeholders to revise the plan as and when needed.

The company has identified stakeholders according to the gravity of influence they hold on to the business. Stakeholders were mapped by the ESG Council in consultation with the HGIEL board members HGIEL's comprehensive approach to stakeholder identification and engagement is commendable, aligning with best practices in Environmental, Social, and Governance (ESG) initiatives. By recognizing both internal and external stakeholders, the company ensures that its ESG strategies are inclusive and consider a wide range of perspectives and influences. External stakeholders are investors, lenders, customers/ clients, vendors/ suppliers, regulatory authorities, and the community.

The importance of the stakeholders to the business of the company is as follows:

S. No.	Stakeholder Group	Importance
1	Investor	Investors provide financial capital that enables the sustainable growth of HGIEL.
2	Lenders	Lenders provide debt capital for the expansion of HGIEL's business activities.
3	Customers/ Client/ Users/ Commuters	Customers/ Clients/ Users/ Commuters are bedrock for our growth as a Company. Their dissatisfaction may cause reputational risk. Hence, positive feedback is pivotal to the operations & maintenance.
4	Employees & Contractual Workforce	Employees and contractual workforce form the backbone of our business activities and play an important role in improving productivity, efficiency and boost our profits.
5	Government / Regulatory Authorities	HGIEL gets access to a quantum of projects through government/ regulatory authorities; they also provide operating licenses and impose regulatory measures.

S. No.	Stakeholder Group	Importance
6	Society (includes Local Communities & NGOs)	Society (local communities & NGOs) provides a better socio-economic context in our operating environment to ensure the long- term viability of our business activities. They also enable better implementation of our environment and social initiatives.
7	Vendors and Suppliers	Suppliers & vendors help us develop our business ecosystem, support our sustainability initiatives and create shared value.
8	Board of Directors & Leadership	Board of Director and leadership ensures the prosperity of HGIEL through collective direction of the Company's affairs whilst meeting the appropriate interests of our stakeholders and shareholders.

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
Employees & Contractual Workforce	No	- Training and seminars Meetings & Reviews - HR programs - Employee satisfaction surveys Meetings	Periodically	- Work-life balance - Transparent appraisal and promotion policy - Stability of internal policy - Fair remuneration structure - Career Development Plan
Investors	No	- Scheduled investor meets - Quarterly results call	Quarterly	- Growth and profitability of Infra projects - Better communication about progress on Company targets - Discussion on future plans
Lenders	No	- Periodic Meetings - Consortium Meeting	Periodically	- Financial status of Client companies - Increased disclosure on Environment, Social and Governance (ESG) aspects
Clients	No	- Formal and informal feedback - Written communication	Periodically	- Quality and reliability of our service in construction & infra projects - Improved notifications of disruption, failures or maintenance for customer transparency - Future Business plan.
Government Regulatory / Authorities	No	- Scheduled meetings - Regular liaising - Industry Forums	Periodically	- Climate change awareness and alignment to Nationally Determined Contributions(NDC) - Timely compliance as per regulation

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
Society (Includes Local Communities & NGOs)	Yes	- Project-based stakeholder meets - Participation in CSR activities - Periodic meetings	Periodically	- Increased infrastructure for community members. - Ethical business practices - Increased community involvement in social welfare. - Transparency in business practices and their impacts
Vendors and Suppliers	No	- Regular Supplier/ Vendor meets - Contract revision and negotiation meetings	Periodically	- Formal supplier assessment to verify ESG performance - Increased awareness for partnering in green initiatives
Board of Directors & Leadership	No	- Scheduled Board meetings - Scheduled and special Board Committee meeting	Periodically	- Diversification of business in Infra projects for grabbing competitive advantage in various business sectors - Focus on customer-centric policies and ethical billing - Proactive interaction with investors for ESG initiatives and strategy - Periodic review of perceived risks and impact of CSR activities - Implementation of procedures & systems

PRINCIPLE 5 Businesses should respect and promote human rights

Essential Indicators

- 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 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total (A)	No. of employees/ workers covered (B)	% (B/A)	Total (C)	No. of employees/ workers covered (D)	% (D/C)
Employees						
Permanent	1659	324	19.53	1992	933	46.84
Other than permanent	22	0	0.00	55	55	100.0
Total Employees	1681	324	19.27	2047	988	48.27

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total (A)	No. of employees/workers covered (B)	% (B/A)	Total (C)	No. of employees/workers covered (D)	% (D/C)
Workers						
Permanent	3418	0	0.0	3393	18	0.53
Other than permanent	1675	0	0	1697	0	0
Total Workers	5093	0	0.00	5090	18	0.35

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

Category	FY 2025-26 (Current Financial Year)					FY 2024-25 (Previous Financial Year)				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		Number (B)	% (B / A)	Number (C)	% (C / A)		Number (E)	% (E/D)	Number (F)	% (F/D)
Employees										
Permanent	1659	1467	88.43	192	11.57	1992	83	4.17	1909	95.83
Male	1621	1430	88.22	191	11.78	1956	82	4.19	1874	95.81
Female	38	37	97.37	1	2.63	36	1	2.78	35	97.22
Other than permanent	22	14	63.64	8	36.36	55	14	25.45	41	74.55
Male	21	13	61.90	8	38.10	54	14	25.90	40	74.10
Female	1	1	100.00	0	0.00	1	0	0	1	100.00
Workers										
Permanent	3418	822	24.05	2596	75.95	3393	450	13.26	2943	86.74
Male	3418	822	24.05	2596	75.95	3393	450	13.26	2943	86.70
Female	0	0	0	0	0	0	0	0	0	0
Other than permanent	1675	272	16.24	1389	82.93	1697	529	31.17	1167	68.77
Male	1661	272	16.38	1389	83.62	1683	521	30.96	1162	69.04
Female	14	0	0	0	0	14	8	57.14	6	42.86

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

a. Median remuneration / wages:

	Male		Female	
	Number	Median remuneration/salary/wages of respective category (Million INR/Year)	Number	Median remuneration/salary/wages of respective category (Million INR/Year)
Board Of Directors	4	13980000	-	-
Key Managerial Personnel	1	8948161	1	2010000
Employees other than BoD and KMP	1639	62300	14	16750
Workers	5079	23000	39	62848

Note: Other than permanent employees and workers' remuneration is not considered here.

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

	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Gross wages paid to females as % of total wages	1.61	1.06

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 Grievance Redressal Officer (GRO), appointed through the Grievance Redressal Procedure, serves as the primary point of contact for addressing human rights impacts or issues caused or contributed to by the business. To ensure accessibility for all stakeholders, multiple grievance mechanisms have been developed, catering to diverse needs and ensuring inclusivity. All grievances are addressed and resolved in a time-bound manner under the supervision of the Grievance Redressal Committee (GRC). The grievance resolution process upholds principles of transparency, fairness, and accountability, reinforcing the organization's commitment to responsible business conduct and human rights protection.

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

The company has established a Grievance Redressal Procedure (GRP) to address grievances raised by stakeholders. This procedure also serves as a channel for reporting human rights breaches within the organization, ensuring that every stakeholder has the opportunity to voice concerns and seek resolution. The GRP is publicly accessible on the Company's website to enhance transparency and awareness. Grievance Reporting and Resolution Process

1. Reporting of Grievances

Grievances related to human rights infringements must be formally reported to the Grievance Redressal Officer (GRO).

2. Acknowledgment & Referral

The GRO will acknowledge the grievance and refer it to the relevant function within 15 working days.

3. Conflict Resolution & Investigation

If there is a conflict between the grievant and the concerned function, the grievance will be escalated to the Grievance Redressal Committee (GRC) for further investigation.

4. Final Decision & Action

Based on the investigation and feedback, the GRC will implement appropriate measures within 15 working days.

The entire grievance redressal process will be completed within 45 working days. Additional Redressal Mechanisms In addition to the GRP, the company has implemented a Prevention of Sexual Harassment (PoSH) policy and has constituted an Internal Complaints Committee (ICC) to address grievances related to sexual harassment in the workplace. This structured approach ensures a transparent, time-bound, and effective grievance redressal system, reinforcing the company's commitment to human rights, workplace ethics, and fair business practices.

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

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

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

	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of female employees / workers	0	0
Complaints on POSH upheld	0	0

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

The Prevention of Sexual Harassment (PoSH) Policy of the company facilitates a mechanism where the complainant can raise their concerns without any hesitation or fear. The company also has a “Whistleblower Policy”, which encourages stakeholders to bring to the Company’s attention instances of unethical behavior, discrimination, harassment, actual or suspected incidents of fraud or violation of the Code of Conduct that could adversely impact the Company’s operations, business performance and/or reputation. The Company investigates such reported incidents in an impartial manner and takes appropriate action to ensure that the requisite standards of professional and ethical conduct are always upheld.

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

Yes The business agreements and contracts of the company contain clauses on human rights requirements

10. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Sexual Harassment	100.00
Discrimination at workplace	100.00
Child Labour	100.00
Forced Labour/Involuntary Labour	100.00
Wages	100.00
Other - please specify	100.00

Note- The assessments were carried out by HGIEL internally.

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

As of now, no human rights violations have been reported across any of the Company’s project sites. Additionally, there have been no reported instances of child labor or workplace sexual harassment.

Leadership Indicators

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? -

The Company is committed to ensuring compliance with the requirements of the Rights of Persons with Disabilities Act, 2016, and strives to provide an inclusive and accessible environment for differently-abled individuals. It has made necessary modifications to office premises, including the installation of ramps, widening of doorways, and ensure accessible restroom facilities, to remove physical barriers. Accessible parking spaces have been designated for differently abled visitors, located conveniently close to the entrance. Our Employees are trained to assist differently abled visitors and are aware of their responsibilities in providing support and ensuring accessibility.

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

Essential Indicators

- Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format: From renewable sources

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
From renewable sources		
Total electricity consumption (A)	0	0
Total fuel consumption (B)	0	0
Energy consumption through other sources (C)	0	0
Total energy consumed from renewable sources (A+B+C)	0	0
From non-renewable sources		
Total electricity consumption (D)	29875.38	78583.84
Total fuel consumption (E)	1093546.9125	1613456.78
Energy consumption through other sources (F)	0	0
Total energy consumed from non-renewable sources (D+E+F)	1123422.2896752	1692040.62
Total energy consumed (A+B+C+D+E+F) (in GJ)	1123422.2896752	1692040.62
Energy intensity per rupee of turnover (Total energy consumed in GJ / Revenue from operations in million INR)	21.498121	33.464789
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)** (Total energy consumed in GJ / Revenue from operations adjusted for PPP in USD)	0.000439	0.000684
Energy intensity in terms of physical output (Total energy consumed in GJ/ Total Lane KM constructed)	151.167	492.356042
Energy intensity (optional) - the relevant metric may be selected by the entity	-	-

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency - No

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

No, the company does not have any sites classified as designated consumers under the PAT scheme

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

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	11456.0	749470.0
(ii) Groundwater	325946.0	222932.0
(iii) Third party water	368692.0	586976.0
(iv) Seawater / desalinated water	0	0
(v) Others	0	124390.32
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	706094.00	1683768.32
Water intensity per rupee of turnover (Total water consumption in KL/ Revenue from operations in million INR)	13.22	33.30
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)** (Total water consumption in KL/ Revenue from operations adjusted for PPP in USD)	0.00027	0.00068

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water intensity in terms of physical output (Total water consumption IN KL/ Total Lane KM Constructed)	92.985002	489.948938
Total volume of water consumption (in kilolitres)	706094.00	1683768.32
Water intensity (optional) - the relevant metric may be selected by the entity	-	-

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency - No

4. Provide the following details related to water discharged:

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
- No treatment	0.00	0.00
- With treatment – please specify level of treatment	0.00	0.00
(ii) To Groundwater		
- No treatment	0.00	0.00
- With treatment – please specify level of treatment	0.00	0.00
(iii) To Seawater		
- No treatment	0.00	0.00
- With treatment – please specify level of treatment	0.00	0.00
(iv) Sent to third-parties		
- No treatment	0.00	0.00
- With treatment – please specify level of treatment	0.00	0.00
(v) Others		
- No treatment	0.00	0.00
- With treatment – please specify level of treatment	0.00	0.00
Total water discharged (in kilolitres)	0.00	0.00

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 - No

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

The projects have STPs or Septic Tanks and there is no direct discharge into ground water, HGIEL does not produce any hazardous effluents in its process.

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 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
NOx	tonnes	14.7300	86.9300
SOx	tonnes	14.0100	28.8900
Particulate matter (PM)	tonnes	22.7900	10.8900
Persistent organic pollutants (POP)	NA	NA	NA
Volatile organic compounds (VOC)	NA	NA	NA
Hazardous air pollutants (HAP)	NA	NA	NA
Others - CO	tonnes	37.7100	52.3100

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 - No

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

Parameter	Unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	1326322.90	118972.19
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	6363.68747833	15869.57
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions in TCO ₂ e /Revenue from operations in million INR)	TCO ₂ /million INR	25.4588	2.666869
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 in TCO ₂ e/ Revenue from operations adjusted for PPP in USD)	-	0.000000	0.000054
Total Scope 1 and Scope 2 emission intensity in terms of physical output (Total Scope 1 and Scope GHG emissions in TCO ₂ e/Total Lane KM Constructed)	-	179.069950	39.23
Total Scope 1 and Scope 2 emission intensity (optional) - the relevant metric may be selected by the entity	--	--	--

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency - No

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

Yes, Fuel Catalyst: A fuel catalyst reformulates gasoline, diesel, fuel oil, propane, and natural gas, enabling these fuels to generate more energy during combustion than they would otherwise. CPCB IV DG Set: Upgraded with Selective Catalytic Reduction (SCR) technology to minimize emissions of toxic gases, including SO_x, NO_x, and CO_x. GHG Emission: Our company plants trees on non-forest land to offset or reduce a portion of anthropogenic greenhouse gas (GHG) emissions.

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

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Waste generated (in metric tonnes)		
Plastic waste (A)	0.00	0
E-waste (B)	0.00	0.714
Bio-medical waste (C)	0.00	0
Construction and demolition waste (D)	0.648	0
Battery waste (E)	27.243	24.079
Radioactive waste (F)	0.00	0
Other Hazardous waste. Please specify, if any. (G)		
Used Oil(G)	106.154	102.880
Used Filter(G)	11.626	12.621
Chemical(G)	0.00	0

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)		
MS Scrap(H)	5178.135	6827.688
Tyre (Quantity in Number) (H)	7097.00	7461.000
Packaging Waste (H)	97.035	116.345
Wooden Scrap (H)	123.426	29.968
Paper & Hard board (H)	33.910	4.986
Rubber/Tube (H)	3.180	4.267
Total (A + B + C + D + E + F + G + H) (in metric tonnes)	5581.357	7123.548
Waste intensity per rupee of turnover (Total waste generated in tonnes/ Revenue from operations in million INR)	0.224822	0.14
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)** (Total waste generated in tonnes/ Revenue from operations adjusted for PPP in USD)	0.000005	0.000003
Waste intensity in terms of physical output (Total waste generated in tonnes/Total Lane KM Constructed)	1.580868	2.072835
Waste intensity (optional)	-	-
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	0	0
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total	-	-
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	0	0
(ii) Landfilling	0	0
(iii) Sold	-	-
Plastic waste (A)	0	0
E-waste (B)	0	0.270
Bio-medical waste (C)	0	0
Construction and Demolition Waste (D)	0.650	0
Battery waste (E)	21.670	22.813
Radioactive waste (F)	0	0
Other Hazardous waste.(G)		
Used Oil (G)	71.920	66.069
Used Filter (G)	15.110	8.389
Chemical (G)	0	0
Other Non-hazardous waste (H)		
MS Scrap(H)	5782.260	6329.660
Tyre (Quantity in Number) (H)	6449.00	6624.000
Packaging Waste (H)	99.370	111.614
Wooden Scrap (H)	52.720	22.550
Paper & Hard board (H)	31.830	8.724
Rubber/Tube (H)	1.440	6.991
Total (in metric tonnes)	6076.970	6577.080

*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 - No

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

The company is committed to responsible waste management through defined processes for handling various waste categories, ensuring environmental sustainability and regulatory compliance. Waste Categories Managed: Wastewater (Sand wash, Batching plant residual), Waste Lubricant Oil / Hydraulic Oil, Dead Batteries, Scrap Filters, Scrap Tyres, Metal Scrap, Electrical & Electronic Waste, Bituminous Mix Waste & Waste Concrete (Construction & Demolition Waste), Rubber Waste, Plastic Waste, Municipal Waste. The company follows a systematic approach to managing scrap materials. Once an item is identified as scrap, it undergoes a thorough evaluation before being sold to specialized entities, ensuring responsible disposal. Sustainability and Safe Disposal: The company prioritizes timely waste disposal and re-use wherever feasible. It actively reduces chemical usage by adopting eco- friendly alternatives. Unserviceable items are disposed of in an environmentally responsible manner, following a Standard Operating Procedure (SOP). All scrap materials are systematically categorized and segregated, either within the system or at the site, ensuring efficient disposal.

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

S. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any
1	Part of Raipur-Visakhapatnam (AP-P1)	Highway Construction	Yes
2	Part of Raipur-Visakhapatnam (OD-5)	Highway Construction	Yes
3	Part of Varanasi Ranchi Kolkata Highway (P-10)	Highway Construction	Yes
4	Part of Varanasi Ranchi Kolkata Highway (P-13)	Highway Construction	Yes
5	Narol-Sarkhej, Gujarat Project	Highway Construction	Yes
6	Part of Chennai-Tirupati Package-II	Highway Construction	Yes
7	Thane Metro Rail Project (Maha Metro)	Railways	Yes
8	Part of Kalimandir Dimna Chowk Jamshedpur	Highway Construction	Yes

Note-Yes, HGIEL has operations in ecologically sensitive areas where environmental approvals or clearances are required. The required environmental approvals or clearances, including those for projects falling in forest areas, are obtained by employers like NHAI (National Highways Authority of India), Railways, and Metro. HGIEL ensures compliance with environmental regulations, and the employers obtain necessary permits for operations in ecologically sensitive areas

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 EIA	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
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EIA for all ongoing projects of HGIEL is undertaken by the project allocating agencies i.e. NHAI, Railway, Metro etc.

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

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

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

Essential Indicators

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

We are associated with three industry associations

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

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	National Highway Builder Federation (NHBF)	National
2	Construction Federation of India (CFI)	National
3	India Energy Storage Alliance (IESA)	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

Name of authority	Brief of the case	Corrective action taken
	Nil	

PRINCIPLE 8 Businesses should promote inclusive growth and equitable development

Essential Indicators

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

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	Results communicated in public domain (Yes/No)
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SIA (Social Impact Assessment) is not applicable to the Company in the current financial year. The Company operates under an EPC, HAM, and Item Rate Contract business model, wherein the land required for road construction is provided by developers, including national and state-owned government agencies as well as private entities

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

S. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
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Not Applicable. The company operates under a business model of EPC (Engineering, Procurement, and Construction), HAM (Hybrid Annuity Model), and Item Rate Contracts. In this model, the land required for road construction is provided by developers, which include various national and state-owned government agencies and private entities. The responsibility for rehabilitation and resettlement (R&R) lies with these developers. As a result, H.G. Infra Engineering Limited (HGIEL) does not have R&R obligations in its contracts, making this aspect not applicable to contractors like HGIEL.

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

The Company has a Grievance Redressal Procedure (GRP) in place for all stakeholders, including the community. This GRP serves as a guideline for handling and resolving grievances in a time-bound manner while ensuring compliance with regulatory directives. Grievances can be reported through four modes: complaint register, suggestion box, letter, and email. Upon receipt, grievances are formally submitted to the Grievance Redressal Officer (GRO), who acknowledges them and forwards them to the relevant function within fifteen working days. In case of a conflict between the griever and the concerned function, the grievance is escalated to the Grievance Redressal Committee (GRC) for further investigation. The GRC undertakes appropriate measures and provides a resolution within fifteen working days. The final resolution is communicated to the stakeholder through the GRO or the concerned function for acknowledgment and feedback. Additionally, the Project Manager and the CSR Head actively engage with community stakeholders. The Project Manager also serves as the first point of contact for the community, facilitating direct grievance submission and resolution on a one-to-one basis.

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

	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Directly sourced from MSMEs/ small producer	6.66%	10.12%
Sourced directly from within India	100%	100%

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 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Rural	22.54	67.33
Semi-urban	0.00	0.00
Urban	66.57	26.45
Metropolitan	11.89	6.22

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

Leadership Indicators

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

S. No.	State	Aspirational District	Amount spent (In million INR)
1	Bihar	Aurangabad	11.9600
2	Jharkhand	Bokaro & Chatra	15.6700
3	Maharashtra	Dhule	10.7500

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

Essential Indicators

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

The Company does not provide any products or services directly to end consumers. Customer complaints and grievances primarily relate to construction quality, project timelines, and overall project execution. Customers can report complaints through email or direct verbal communication with project management teams. A complaint register is maintained to document all customer grievances systematically. For any complaints or feedback, customers can reach out via email at grievance@hginfra.com.

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	NA
Safe and responsible usage	NA
Recycling and/or safe disposal	NA

Note-NA - Not Applicable. The Company is engaged in the business of Engineering, Procurement, Construction (EPC), and maintenance of roads, highways, bridges & flyovers, and other infrastructure contract works. Hence, the product is not owned by us and handed over to our client, e.g., NHAI, after completion.

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

	FY 2025-26 (Current Financial Year)		Remarks	FY 2024-25 (Previous Financial Year)		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	0	0	NA	0	0	NA
Advertising	0	0	NA	0	0	NA
Cyber-security	0	0	NA	0	0	NA
Delivery of essential services	0	0	NA	0	0	NA
Restrictive Trade Practices	0	0	NA	0	0	NA
Unfair Trade Practices	0	0	NA	0	0	NA
Other	0	0	NA	0	0	NA

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

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

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

Yes Yes, the Company has a policy on Information Security and Management available on the website https://www.hginfra.com/pdf/information_security_management_policy_v2.pdf

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. -**

Not applicable.

7. **Provide the following information relating to data breaches:**

- a. **Number of instances of data breaches** - NIL , There were no instances of data breach in the current financial year
- b. **Percentage of data breaches involving personally identifiable information of customers** - NIL, there were no instances of data breaches involving personally identifiable information of customers.
- c. **Impact, if any, of the data breaches** - NIL, there were no data breaches.

Essential Indicators

- 1. **Channels / platforms where information on products and services of the entity can be accessed (provide web link, if available).** - HG Infra Engineering Limited (HG Infra) is an infrastructure development company in India, primarily engaged in the construction and development of road, highways Railways. Based on the information available on their website <https://www.hginfra.com>
- 2. **Steps taken to inform and educate consumers about safe and responsible usage of products and/or services. -**
HG Infra Engineering adopts a comprehensive approach to promote road safety across all its infrastructure projects. The company installs three key types of signage—warning, cautionary, and informative—to deliver essential guidance and alerts to road users. To further enhance safety, tactile markers are employed, assisting drivers and pedestrians in safe navigation. In addition, reflective paints are extensively used to improve visibility of road markings and signs during low-light and night time conditions. Barricades are strategically positioned in construction zones to manage traffic flow and ensure the safety of both workers and commuters. These integrated measures underscore the company's commitment to creating safe and well-informed travel experiences for all road users.
- 3. **Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services. -**
Prior to road, rail and Highways works, traffic closures and diversion during project execution, the relevant authority is duly notified, and suitable signage are erected for public convenience.