Corporate Office :
3rd Floor, IRB Complex, Chandivali Farm, Chandivali Village, Andheri (E), Mumbai - 400 072.
Tel: 91 - 22 - 6640 4220 / 4880 4200 ▪ Fax: 91 - 22 - 2857 3441
e-mail: info@irb.co.in ▪ www.irb.co.in
CIN : L65910MH1998PLC115967

INFRASTRUCTURE DEVELOPERS LTD
HIGHWAY TO GROWTH

August 23, 2025

To,

Corporate Relationship Department,
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai 400 001.

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

Dear Sir,

Ref.: Scrip Code: 532947, Symbol: IRB

Subject: Business Responsibility and Sustainability Report ("BRSR") for the Financial Year 2024-25

Pursuant to Regulation 34(2)(f) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the BRSR for the financial Year 2024-25, which forms part of the Annual Report for the Financial Year 2024-25.

The same shall be available on the website of the Company at www.irb.co.in

We request you to take the above on record.

Thanking you,

Yours faithfully,
For IRB Infrastructure Developers Limited

Mehulkumar Natwarlal Patel
Digitally signed by Mehulkumar Natwarlal Patel
Date: 2025.08.23 16:37:31 +05'30'

Mehul Patel
Company Secretary & Compliance Officer

Encl.: As above

Registered Office:
1101, Hiranandani Knowledge Park, 11th Floor, Technolgy Street, Hill Side Avenue,
Opp. Hiranandani Hospital, Powai, Mumbai - 400 076
Tel: 91-22-6733 6400 / 4053 6400 Fax: 91-22-4053 6699
e-mail: info@irb.co.in www.irb.co.in

REGISTERED ISOQAR
UKAS MANAGEMENT SYSTEMS 0026
Certifcate Number 23725

ISO 9001, ISO 14001,
ISO 45001, ISO 27001

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT FY 2024-25

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1.	Corporate Identity Number (CIN) of the Listed Entity	L65910MH1998PLC115967
2.	Name of the Listed Entity	IRB Infrastructure Developers Limited
3.	Year of incorporation	1998
4.	Registered office address	1101, Hiranandani Knowledge Park, 11th Floor, Technology Street, Hill Side Avenue, Opp. Hiranandani Hospital, Powai, Mumbai – 400 076
5.	Corporate address	3rd Floor, IRB Complex, Chandivali Farm, Chandivali Village, Andheri (East), Mumbai – 400 072
6.	E-mail	info@irb.co.in
7.	Telephone	+022 66404220
8.	Website	www.irb.co.in
9.	Financial year for which reporting is being done	April 1, 2024 – March 31, 2025
10.	Name of the Stock Exchange(s) where shares are listed	1. National Stock Exchange of India Limited (NSE) 2. BSE Limited (BSE)
11.	Paid-up Capital	₹ 6,039 million
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Mr. Rishikesh Ahirrao, info@irb.co.in +022 67336400 +022 40536400
13.	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	The disclosures under this report are made on a consolidated basis for IRB Infrastructure Developers Limited, hence Business Responsibility and Sustainability (BRS) initiatives are extended to the Subsidiary Companies and its associates.
14	Whether the company has undertaken assessment or assurance of the BRSR Core?	Yes
15.	Name of assurance provider	M/s. Carbon Check India Pvt. Ltd.
16.	Type of assurance obtained	ISAE 3000

II. Products/services

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

S. no.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Construction and Maintenance of Roads and Toll Operations*	Construction and Maintenance of Roads	100%

** The company is India's leading Highway Infrastructure Developer and owns 26 long term Highway Asset concessions through its three listed entities – IRB Infra & two InvITs. It Bids, Develops and Maintains these assets with inhouse capabilities of providing Construction and O&M assistance (no third-party EPC work undertaken).*

18. 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 and Maintenance of Roads and Toll Operations*	42101	100%

** The company is India's leading Highway Infrastructure Developer and owns 26 long term Highway Asset concessions through its three listed entities – IRB Infra & two InvITs. It Bids, Develops and Maintains these assets with inhouse capabilities of providing Construction and O&M assistance (no third-party EPC work undertaken).*

III. Operations

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

Location	Number of plants	Number of offices	Total
National	45	3	48
International	0	0	0

20. Markets served by the entity:

a. Number of locations

Locations	Numbers
National (No. of States)	12
International (No. of Countries)	0

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

Not applicable.

c. A brief on types of customers

Being an infrastructure and construction Company, our major clients include departments and ministries of State and Central Government, as well as toll road commuters.

IV. Employees

21. Details at the end of Financial Year (2024-25)

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)	1317	1264	95.98	53	4.02
2.	Other than Permanent (E)	1787	1749	97.87	38	2.13
3.	Total employees (D + E)	3104	3013	97.07	91	2.93
WORKERS						
4.	Permanent (F)	1941	1903	98.04	38	1.96
5.	Other than Permanent (G)	1876	1746	93.07	130	6.93
6.	Total workers (F + G)	3817	3649	95.6	168	4.4

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)	4	4	100	Nil	Nil
2.	Other than Permanent (E)	0	0	Nil	Nil	Nil
3.	Total differently abled employees (D + E)	4	4	100	Nil	Nil
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)	2	2	100	Nil	Nil
5.	Other than permanent (G)	1	1	100	Nil	Nil
6.	Total differently abled workers (F + G)	3	3	100	Nil	Nil

22. Participation/Inclusion/Representation of women

	Total	No. and percentage of Females	
	(A)	No. (B)	% (B / A)
Board of Directors	8	2	25%
Key Management Personnel	4	0	0%

23. Turnover rate for permanent employees and workers

	Turnover rate in FY 2024-25			Turnover rate in FY 2023-24			Turnover rate in FY 2022-23		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	5.71%	9.52%	5.86%	4.22%	19.61%	4.79%	8.62%	11.54%	8.73%
Permanent Workers	16.06%	14.08%	16.02%	9.36%	8.00%	9.33%	17.97%	NIL	17.60%

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

24. (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	Modern Road Makers Private Limited	Subsidiary	100%	Yes
2	IRB Ahmedabad Vadodara Super Express Tollway Private Limited	Subsidiary	100%	Yes
3	Mhaiskar Infrastructure Private Limited	Subsidiary	100%	Yes
4	Thane Ghodbunder Toll Road Private Limited	Subsidiary	100%	Yes
5	IRB Infra Industries Private Limited (Formerly IRB Kolhapur Integrated Road Development Company Private Limited)	Subsidiary	100%	Yes
6	ATR Infrastructure Private Limited	Subsidiary	100%	Yes
7	Ideal Road Builders Private Limited	Subsidiary	100%	Yes
8	Aryan Toll Road Private Limited	Subsidiary	100%	Yes
9	GE1 Expressway Private Limited	Subsidiary	100%	Yes
10	IRB PS Highway Private Limited	Subsidiary	100%	Yes
11	IRB Sindhudurg Airport Private Limited	Subsidiary	100%	Yes
12	IRB Infrastructure Private Limited	Subsidiary	100%	Yes
13	Aryan Infrastructure Investments Private Limited	Subsidiary	100%	Yes
14	Aryan Hospitality Private Limited	Subsidiary	100%	Yes
15	IRB MP Expressway Private Limited	Subsidiary	100%	Yes
16	IRB Goa Tollway Private Limited	Subsidiary	100%	Yes
17	MRM Mining Private Limited	Subsidiary	100%	Yes
18	VM7 Expressway Private Limited	Subsidiary	100%	Yes
19	Pathankot Mandi Highway Private Limited	Subsidiary	100%	Yes
20	Chittoor Thachur Highway Private Limited	Subsidiary	100%	Yes
21	MMK Toll Road Private Limited	Joint Venture	51%	Yes
22	IRB Infrastructure Trust	Joint Venture	51%	Yes
23	IRB Westcoast Tollway Limited	Joint Venture	51%	Yes
24	Solapur Yedeshi Tollway Limited	Joint Venture	51%	Yes
25	Yedeshi Aurangabad Tollway Limited	Joint Venture	51%	Yes
26	Kaithal Tollway Limited	Joint Venture	51%	Yes
27	AE Tollway Limited	Joint Venture	51%	Yes
28	Udaipur Tollway Limited	Joint Venture	51%	Yes
29	CG Tollway Limited	Joint Venture	51%	Yes
30	Kishangarh Gulabpura Tollway Limited	Joint Venture	51%	Yes
31	IRB Hapur Moradabad Tollway Limited	Joint Venture	51%	Yes
32	Palsit Dankuni Tollway Private Limited	Joint Venture	51%	Yes
33	IRB Golconda Expressway Private Limited	Joint Venture	51%	Yes
34	IRB Lalitpur Tollway Private Limited	Joint Venture	51%	Yes
35	Samakhiyali Tollway Private Limited	Joint Venture	51%	Yes
36	IRB Kota Tollway Private Limited	Joint Venture	51%	Yes
37	IRB Gwalior Tollway Private Limited	Joint Venture	51%	Yes
38	Meerut Budaun Expressway Limited	Joint Venture	51%	Yes

VI. CSR Details

25.

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

(ii) Turnover (in ₹): 80,315.47 million

(iii Net worth (in ₹): 1,98,265.79 million

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 2024-25 Current Financial Year			FY 2023-24 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, IRB has various codes and policies to engage with the stakeholders to provide effective grievance redressal mechanism. For more details, please refer our website: https://www.irb.co.in/home/investors-relations-code-policies/ and for the grievances and feedback please refer https://www.irb.co.in/home/contact-us-2/	0	0	-	0	0	-
Investors (other than shareholders)		0	0	-	0	0	-
Shareholders	Yes, IRB has various codes and policies to engage with the stakeholders to provide effective grievance redressal mechanism. For more details, please refer our website: https://www.irb.co.in/home/investors-relations-code-policies/ and for the grievances and feedback please refer https://www.irb.co.in/home/ contact-us-2/	510	0	-	252	0	-
Employees and workers		0	0	-	0	0	-
Customers		0	0	-	0	0	-
Value Chain Partners		0	0	-	0	0	-
Other (please specify)		0	0	-	0	0	-

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

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

Refer page 32-36 for Materiality Topics

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

Disclosure Questions

	Policy and management processes	P1	P2	P3	P4	P5	P6	P7	P8	P9
1.	a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
	b. Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
	c. Web Link of the Policies, if available	https://www.irb.co.in/home/investors-relations-code-policies/								
2.	Whether the entity has translated the policy into procedures. (Yes / No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
3.	Do the enlisted policies extend to your value chain partners? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
4.	Name of the national and international codes/certifications/ labels/standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, and Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	ISO 9001:2015 ISO 14001:2015 ISO 45001:2018 ISO 27001:2022 UNGC Signatory Committed to SBTi								
5.	Specific commitments, goals and targets set by the entity with defined timelines, if any.	Refer Page 55 for Targets								
6.	Performance of the entity against the specific commitments, goals, and targets along-with reasons in case the same are not met.	Refer Page 55 for Performance								
	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)	Refer page 10-13 - CMD MSG								
8.	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies).	Rajpaul Sharma Chief Executive Officer +022 67336400 +022 40536400								
9.	Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	Yes, IRB has an ESG committee, which regularly discusses issues related to sustainability (for more details refer page no. 57).								
10.	Details of Review of NGRBCs by the Company:									
	Subject for Review	**Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee**								
		P1	**P2**	**P3**	**P4**	**P5**	**P6**	**P7**	**P8**	**P9**
	Performance against above policies and follow up action	All the policies of the Company are approved and reviewed periodically by the Board.								
	Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	The Company complies with the regulations and applicable laws. The Company has implemented enterprises compliance management tool for effectively managing statutory compliances. The software tool enables the Company to stay updated with the regulatory changes and ensure compliance management.								
	Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)	The policies are reviewed periodically and updated on a need basis.								
11.	Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.	**P1**	**P2**	**P3**	**P4**	**P5**	**P6**	**P7**	**P8**	**P9**
		Yes, the entity has carried out evaluation of its policies by an external agency: - 1) ISOQAR 2) Suresh Surana and Associates LLP. 3) Carbon Check India Pvt. Ltd.								
12.	If answer to question (1) above is "No" i.e. not all Principles are covered by a policy, reasons to be stated:									
	Questions	**P1**	**P2**	**P3**	**P4**	**P5**	**P6**	**P7**	**P8**	**P9**
	The entity does not consider the Principles material to its business (Yes/No)	Not Applicable								
	The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
	The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
	It is planned to be done in the next financial year (Yes/No)									
	Any other reason (please specify									

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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



This principle embodies the organization's core values and outlines its governance structure. It serves as an overview of the company's compliance management and corporate governance practices.

IRB sets a benchmark for governance by actively preventing illegal activities, thereby reducing financial risks associated with governmental sanctions for unethical behavior through demonstrated good faith efforts.

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	4	ESG framework implementation, Environment, Health & safety, BRSR Core & Assurance, Risk Management	100%
Key Managerial Personnel	4	ESG framework implementation, Environment, Health & safety, BRSR Core & Assurance, Risk Management, ABAC, POSH	100%
Employees other than BoD and KMPs	423	HR & L&D Analytics, Gyanpeeth - TTT, e-Invoice template, MDP, Planning & Organizing Skills, MS Excel, New HRMS System, Risk Training, Customer Service, UAN Process, Job Orientation , HR Policies, Driver's Training, Crisis Management, MS Power Point, Pocket card, Managing Self, Currents trends in L&D, Self Development, Way Bill Process, Receptionist Training, Accounting process, GST process, Yuva Brigade, SAP training, NHAI Training, Effective Professional Grooming, Stress Management, Induction, Anti- Discrimination, POSH & Human Rights. Hazard identification & Risk Assessment (HIRA), Reporting of Near Miss / Accident / Incident & Importance of PPEs, EHS requirements & it's compliances, Waste Management Inventory, IMS Awareness training and ISO Audit preparation, Reporting of UA/UC, PTW, Manual Material Handling, Crisis Management (IOC) & EPRP Procedure, Fire Fighting demo, Sustainability and ESG Disclosure requirements/BRSR, MSDS/ Chemical Management.	100%*
Workers			

** Including site EHS training sessions*

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 ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine		BSE Limited	₹10,000 + GST	Delayed submission (1 day) of record date under Regulation 60(2) of SEBI (LODR) Regulations, 2015	No, Fine levied by BSE Limited was paid by the listed entity
Settlement		NIL			
Compounding fee		NIL			

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

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

   Not Applicable

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
-	-

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

   Yes, The Company has a policy for anti-corruption and anti-bribery. The purpose of the policy is to ensure that the IRB Group, its directors, executives, employees, and intermediaries adhere to high standards of integrity, transparency, and compliance with the law. The policy aims to prevent involvement in bribery, facilitation payments, corruption, and money laundering. It reinforces the organization's commitment to comply with all applicable laws and regulations, including anti-bribery and anti-corruption (ABAC) laws. Additionally, the policy establishes a framework for vigilance, oversight, and management of compliance risks, aiming to avoid any unethical practices by promoting a culture of business ethics within the organization.

   https://www.irb.co.in/home/wp-content/uploads/2022/11/Anti-bribery-Anti-corruption-Anti-Money-Laundering-Policy.pdf

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

   There were no instances of any disciplinary action taken by any law enforcement agency for the charges of bribery/ corruption against Directors/KMPs/employees/workers.

Particulars	FY 2024-25 Current Financial Year	FY 2023-24 Previous Financial Year
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil
Workers	Nil	Nil

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

Particulars	FY 2024-25 Current Financial Year		FY 2023-24 Previous Financial Year	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	-	Nil	-
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil	-	Nil	-

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

   Not Applicable.

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

Particulars	FY 2024-25 Current Financial Year	FY 2023-24 Previous Financial Year
Number of days of accounts payables	47.52	60.49

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 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	-	-
	b. Number of trading houses where purchases are made from	-	-
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	-	-
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	-	-
	b. Number of dealers / distributors to whom sales are made	-	-
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	-	-
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	0%	0%
	b. Sales (Sales to related parties / Total Sales)	48%*	54%*
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	100%*	100%*
	d. Investments (Investments in related parties / Total Investments made)	100%*	99%*

** RPTs are entered into in ordinary course in compliant with applicable regulations.*

Leadership Indicators

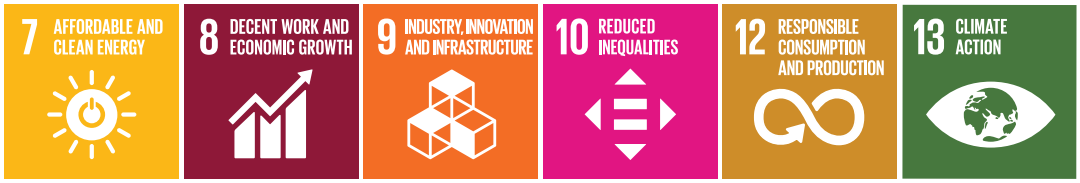
1. **Awareness programs conducted for value chain partners on any of the principles during the financial year:**

Total number of awareness programmes held	Topics / principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
2960	ESG, Health & Safety topics covered under principle 3 & 6	Not evaluated

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

Yes, the Company regularly receives declarations from its Board members about their interests in various entities and ensures that necessary approvals are obtained in compliance with statutory requirements. Additionally, the Company has policies in place for transactions involving these individuals or entities. Furthermore, we have adopted a Code of Conduct for the Board of Directors, which provides clear guidelines for identifying and disclosing actual or potential conflicts of interest with the Company.

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



This Principle promotes organizational transparency regarding its research and development efforts, highlighting their societal and environmental impacts. It entails disclosing sourcing and procurement practices, effective waste management throughout project and product life cycles, thereby ensuring business sustainability through responsible social and environmental stewardship.

Essential Indicators

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

Particulars	FY 2024-25 Current Financial Year	FY 2023-24 Previous Financial Year	Details of improvements in environmental and social impacts
R&D	-	-	*
Capex	132.97 million	401.6 million	#

** The Company's R&D expenditure includes the cost of reducing social and environmental risks. Since these are integral to the project costs, it is not feasible to identify them separately. IRB is taking the initiative to incorporate renewable energy into its overall energy portfolio, demonstrating our commitment to sourcing clean energy.*

 # In FY25, the company invested in Asphalt Batch Mix Plant (VT 180 with RAH 60) and successfully installed at our SSBOT project, with a production capacity of 180 tonnes per hour, this advanced facility highlights our dedication to sustainability. Designed to incorporate up to 60% Recycled Asphalt Pavement, the plant sets a new standard for eco-friendly construction practices, reflecting our dedication to environmentally responsible development. Additionally, we invested in new-generation machinery adhering to BS-VI standards. This strategic upgrade focuses on modernizing our equipment and fleet to boost productivity and efficiency. Our transition to low-carbon operations, including the conversion of electrically operated heating tanks from fuel-based systems, has positively contributed to environmental preservation.

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

   Yes.

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

   By conducting comprehensive assessment during the onboarding of value chain partners, the company takes a proactive approach by assessing factors such as quality, capacity, health, safety, environment and local regulatory compliance. It has mandated its suppliers to follow the IRB's Code of Conduct, Human Rights and HSW policies. https://www.irb.co.in/home/investors-relations-code-policies/

   The Company extends the ESG questionnaire with the value chain partners on a regular basis. Through this questionnaire, they are assessed on the ESG parameters, and it has 100% coverage of tier 1 suppliers.

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

   With respect to the material and waste management, the Company does not have any specific product to reclaim at the end of life. However, during project operation, the company encourages resource efficiency with minimum waste generation and effectively manages its e-waste, hazardous waste and plastic waste.

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

   EPR is not applicable as the major business of the Company is road construction. However, waste management is in place, which is developed in accordance with 3R (Reduce, Reuse, Recycle) principles and updated as per the regulatory requirement.

Leadership Indicators

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

NIC Code	Name of product/ service	% of total turnover contributed	Boundary for which the life cycle perspective/ assessment was conducted	Whether conducted by an independent external agency	Results communicated in public domain (Yes/No) If yes, provide the web-link
No	No	No	No	No	No

Note: The Company has not undertaken Life Cycle Assessment for its construction activities. Although the Company is monitoring and manages effective and efficient resource utilization at each stage of its business and operational activities.

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

Name of product/ Service	Description of the risk/ concern	Action Taken
Not Applicable	Not Applicable	Not Applicable

3. Percentage of recycled or reused input material to total material (by value) used in production (for manufacturing industry) or providing services (for service industry).

Indicate Input Material	Recycled or re-used input material to total material	Recycled or re-used input material to total material
	FY 2024-25 Current Financial Year	FY 2023-24 Previous Financial Year
Pond-ash substitute of soil	Value: 71.50%*	Value: 69.36%*
M-sand substitute of natural sand	Value: 79.18%	Value: 71.29%
Iron Slag Boulder substitute of aggregate	Value: 36.24%	Value: 27.71%
Cement substitution by Ground granulated blast furnace slag (GGBS)	Value:16.13%*	Value: 24.70%*

** The company has undertaken an initiative of using Pond-Ash and GGBS as alternative sustainable products at one of our project site.*

Note - In FY 25, the Company has used 29487 MT of Crumb Rubber Modified Bitumen (CRMB), apart from this we have also used 79.20 MT of curing compound under sustainable sourcing.

4. Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled, and safely disposed

Not Applicable.

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

Indicate Product Category	Reclaimed products and their packaging materials as % of total products sold in respective category
Not Applicable	

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



This Principle encompasses an organization's comprehensive policies and practices aimed at ensuring the well-being of its people, including equal opportunities, diversity, health and safety, employee engagement and performance reviews, and learning and development.

IRB's Code of Conduct, Business Practices, and Company Handbook provide guidelines for employee well-being, emphasizing participation, freedom, equality, and a harassment-free workplace. The company ensures the safety of its female employees through its 'Prevention of Sexual Harassment' policy. Employee-related policies are regularly updated in accordance with amendments to applicable laws for employee welfare. At IRB, learning is a continuous process, supported by ongoing training programs, team-building sessions, and workshops across various subjects. These initiatives strengthen capabilities and positively influence employee attitudes.

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	1264	433	34%	1264	100%	-	-		*	-	-
Female	53	11	21%	53	100%	53	100%	-	-	-	-
Total	**1317**	**444**	**34%**	**1317**	**100%**	**53**	**100%**			**-**	**-**
Other than Permanent employees											
Male	1749	1106	63%	1749	100%	NA	-		*	-	-
Female	38	28	74%	38	100%	-	-	-	-	-	-
Total	**1787**	**1134**	**63%**	**1787**	**100%**	**-**	**-**			**-**	**-**

**Employees are encouraged to take available privileged leave on such occasions.*

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	1903	1595	84%	1903	100%	-	-		*	-	-
Female	38	38	100%	38	100%	38	100%	-	-	-	-
Total	**1941**	**1633**	**84%**	**1941**	**100%**	**38**	**100%**			**-**	**-**
Other than Permanent workers											
Male	1746	1723	99%	1746	100%	-	-		*	-	-
Female	130	130	100%	130	100%	130	100%	-	-	-	-
Total	**1876**	**1853**	**99%**	**1876**	**100%**	**130**	**100%**			**-**	**-**

**Workers are encouraged to take available privilege leave on such occasions.*

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

Particulars	FY 2024-25 Current Financial Year	FY 2023-24 Previous Financial Year
Cost incurred on wellbeing measures as a % of total revenue of the company	0.032%	0.034%

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

Category	FY 2024-25 Current Financial Year			FY 2023-24 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	100%	100%	Y	100%	100%	Y
Gratuity	100%	100%	Y	100%	100%	Y
ESI	100%	100%	Y	100%	100%	Y
Others Please Specify	-	-	-	-	-	-

Note:	PF: 100% Employees & workers are covered.	PF: 100% Employees & workers are covered.
	ESI & Gratuity: 100% eligible employees & workers are covered.	ESI & Gratuity: 100% eligible employees & workers are covered.

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.

A dedicated HR SPOC and wheelchair accessibility are proactive measures made to address Persons with Disabilities issues of any kind. Further to this the Company is in the process of making all the required premises accessible for differently abled employees & workers.

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

We have an equal opportunity policy which ensures protection from discrimination and necessary aid to employees and other stakeholders. We have issued an equal opportunity statement on the Company Website committing inclusion of all and accepting diversity. https://www.irb.co.in/home/careers/

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	Employees are encouraged to take available privilege leave on such occasions.			
Female	0	0	0	0
Total	0	0	0	0

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

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Employees	Yes, the Company has grievance redressal mechanism wherein grievances can be raised through e-mails to the respective function owner and resolved through the respective HR and Admin function.
Other than Permanent Employees	
Permanent Workers	
Other than Permanent Workers	

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

	FY 2024-25 Current Financial Year			FY 2023-24 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	1317	58	4.4%	1385	73	5.27%
Male	1264	58	4.59%	1333	73	5.48%
Female	53	0	0%	52	0	0.00%
Total Permanent Workers	1941	334	17.21%	1795	328	18.27%
Male	1903	296	15.55%	1757	291	16.56%
Female	38	38	100%	38	37	97.37%

8. Details of training given to employees and workers:

Category	FY 2024-25 Current Financial Year					FY 2023-24 Previous Financial Year				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Male	3013	3013	100%	1461	48.49	2837	2837	100%	906	31.94%
Female	91	91	100%	72	79.12	85	85	100%	66	77.65%
Total	**3104**	**3104**	**100%**	**1533**	**49.39**	**2922**	**2922**	**100%**	**972**	**33.26%**
Workers										
Male	3649	3649	100%	654	17.92	3528	3528	100%	320	9.07%
Female	168	168	100%	39	23.21	145	145	100%	36	24.83%
Total	**3817**	**3817**	**100%**	**693**	**18.16**	**3673**	**3673**	**100%**	**356**	**9.69%**

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

Category	FY 2024-25 Current Financial Year			FY 2023-24 Previous Financial Year		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	3013	2404	80%	2837	2325	82%
Female	91	73	80%	85	51	60%
Total	**3104**	**2477**	**80%**	**2922**	**2376**	**81%**
Workers						
Male	3649	2849	78%	3528	2527	72%
Female	168	138	82%	145	69	48%
Total	**3817**	**2987**	**78%**	**3673**	**2596**	**71%**

10 Health and safety management system:

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

Yes, the organization has established and oversees an OHS management system aimed at enhancing health and safety performance. Consistent with the IRB's vision, mission and HSW policy, management systems are implemented in alignment with the International Standards ISO 45001:2018, outlining mandatory requirements for systematic management and execution within the organization. This comprehensive system entails the development of policies, procedures, and practices to identify and mitigate workplace hazards, promote employee well-being, and ensure compliance with pertinent regulations across all work locations, including construction projects, operation and maintenance sites, toll plazas, and offices. Accredited by international certification body (ISOQAR), the IMS system incorporates ISO 9001:2015, ISO 14001:2015, and ISO 45001:2018 standards.

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

The company has in place a systematic hazard identification and risk management process as per ISO 45001 Management System to identify and control all the hazards existing in routine and non-routine activities across all the sites. We follow a five-step approach (identification, assessment, mitigation, monitoring, and reporting), which also acts as a key driver for controlling the risk of EHS in business. Prior to commencing any work activity, Hazard Identification and Risk Assessments, SOPs, Work Methodologies, etc. are developed and pre-approved by all the relevant stakeholders, including management staff and workers. We adhere to a hierarchical approach for mitigating risks, with a strong emphasis on engineering control measures. All identified risks and risk mitigation plans are documented, approved, and communicated to all relevant authorities and parties as and when required.

Our operational safety is overseen by a safety committee, which is chaired by the project head and representatives of different business functions. This committee ensures equal representation from management and workers. During the monthly safety committee meeting, updates and briefings related to safety aspects are discussed, and specific concerns are addressed. The safety committee reviews future action plans related to the project or work location, ensures a comprehensive risk assessment is conducted, and communicates adequate corrective measures until they are implemented.

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

Yes, we have implemented thorough Standard Operating Procedures (SOPs) and standardized reporting formats to document hazards and incidents, including detailed root cause analysis. We strongly encourage our employees and workers to report all hazards, near-misses, and incidents. Supervisors are available to provide guidance and support for corrective actions as needed. Additionally, we ensure that all employees and workers are well-informed and fully aware of our environmental, health, and safety (EHS) management system.

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

Yes, first aid facilities are readily available for both employees and workers at all work locations and sites. Additionally, fully equipped ambulances are stationed at the nearest toll plazas for immediate assistance. Further, in case of any accident or emergency, we have tie-ups with the nearest hospitals for both employees and workers.

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

Safety Incident/Number	Category	FY 2024-25 Current Financial Year	FY 2023-24 Previous Financial Year
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.022	0
	Workers	0.043	0
Total recordable work-related injuries	Employees	1	0
	Workers	2	0
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

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

The company's HSW policy embeds safety as a core value, promoting ownership at all levels and encouraging behavioral change to cultivate a unified safety culture. The company maintains a safe and healthy work environment by implementing safe operating procedures and practices, providing a hierarchy of safety controls, including necessary personal protective equipment (PPE), and committing adequate resources to ensure EHS compliance. These protocols ensure that EHS standards at all project locations exceed applicable laws, regulations, and standards and are benchmarked against international best practices across its diverse sectors of operation. Management demonstrates visible leadership and commitment to EHS through personal examples and actions, actively engaging in EHS meetings, site inspections, and audits to foster a positive EHS culture within IRB projects, Toll Plazas and O&M. Roles, responsibilities, targets, objectives, goals, training needs etc. are clearly outlined, agreed upon, and communicated across the entire organization. Within the EHS management system, a project-specific EHS plan is precisely crafted at the commencement of each new project, outlining the main parameters of EHS management. This plan carefully identifies hazardous operations and

associated risks within the project's scope while also detailing integrated preventive measures (controls) to mitigate the risks. Moreover, a systematic risk management process is implemented across all business verticals to identify and mitigate hazards, necessitating verification of conformity Furthermore, the company has a zero-tolerance policy regarding health and safety. Various workplace initiatives include SharePoint system as a central hub for knowledge sharing, training and communication, daily Environment, Health, and Safety (EHS) inspections, Hazard Identification and Risk Assessment (HIRA), Permit to Work (PTW) system, incident reporting and investigation, EHS training (both external and internal), and active participation, consultation, and communication of employees in EHS initiatives.

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

	FY 2024-25 Current Financial Year			FY 2023-24 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	Nil	NA	-	Nil	NA	-
Health & Safety	Nil	NA	-	Nil	NA	-

14. **Assessments for the year:**

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	100%
Working Conditions	100%

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.**

Yes, we have implemented corrective actions to prevent recurrence, including engineering control measures, conducting training programs on various work-related topics, performing regular safety audits, ensuring proper PPE usage, addressing ergonomic risks, improving reporting mechanisms, developing emergency response plans, and maintaining equipment and facilities.

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)?**

(A) Yes, (B) Yes.

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

Clause stating adherence to the applicable statutory provisions including payment and deduction of applicable statutory dues is incorporated in the contract agreement of value chain partners. The Company ensures that all the relevant clauses dealing with compliance are validated and honored by both parties.

3. **Provide the number of employees / workers having suffered high consequence work-related injury / ill-health / fatalities (as reported in Q11 of Essential Indicators above), who have been are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:**

	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2024-25 Current Financial Year	FY 2023-24 (Previous Financial Year)	FY 2024-25 Current Financial Year	FY 2023-24 (Previous Financial Year)
Employees	Nil	Nil	Nil	Nil
Workers	Nil	Nil	Nil	Nil

4. **Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment? (Yes/ No)**

Yes, we provide advance intimation to employees for their mental and financial preparation, post-retirement.

5. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	The Company extends ESG questionnaire with the value chain partners on a regular basis. Responses are reviewed to ensure they have the necessary facilities of health and safety and working conditions. Through this questionnaire, they are assessed on the parameters of health and safety and working conditions with acknowledgment on IRB's policies.
Working Conditions	

6. **Provide details of any corrective actions taken or underway to address significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners.**

IRB is engaging with its value chain partners on a regular basis for operational and business purposes; during the interaction IRB also communicates its policies and standard practices, including training, especially in context to the social aspects (Health, Safety and Welfare).

We also conduct periodic audits for selected key value chain partners, to assess their compliance as per EHS guidelines. Based on audit findings, recommendations for corrective and preventive measures are provided to the value chain partners.

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



This principle underscores the Company's strategy for stakeholder engagement. It emphasizes the importance of considering the expectations of all stakeholders, both internal and external, involved in its business activities. Transparent and effective communication with stakeholders is crucial for addressing sustainability issues that significantly impact its business operations.

Essential Indicators

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

We are privileged to maintain a strong relationship with our investors based on a deep understanding of their expectations and the Company's consistent performance. IRB recognizes any individual, group or institution that contributes to the Company's value chain as a core stakeholder. We have taken a 360-degree review of our business value chain to identify our key stakeholder groups and mapped stakeholder's engagement mechanism. There are six key stakeholders' groups critical to our success i.e. shareholders / investors, employees, value chain partners (suppliers & vendors), government authorities / regulators and the community.

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 (E-mail, 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
Shareholders / Investors	No	• Quarterly reports, corporate presentation, annual reports, disclosures and press releases. • Investor Meets and Annual General Meetings (AGMs), including virtual investor meets and virtual AGMs. • E-mail, newspaper advertisement, website, intimation to stock exchanges, quarterly financials and investor meetings / conferences. • Annual Report • Sustainability Report	On a need basis	• AGMs/ EGMs allow shareholders to communicate directly with the Board of Directors and the Management. • Quarterly Earnings calls, analyst meet allow investors & analysts to engage with the management of Company on business strategy and performance. • We have dedicated e-mail IDs through which our Investor service engages with shareholders to resolve their queries and grievances.

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (E-mail, 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
Customers	No	• Customer satisfaction surveys • Formal and informal feedback • Forum for quick customer query resolution and • E-mail, SMS, advertisement, website, social media	On a need basis	• Understanding of their needs helps in determining product and services quality and pricing • Product innovation development is guided by customer requirements • Reduction in environmental and social impacts of products to help customers meet their Sustainability Goals.
Employees	No	• Intranet and in-house newsletters • Employee Engagement Initiatives • Performance dialogue and appraisals • E-mail communications	On a need basis	• Employees help meet business goals with their collective knowledge and experience, by initiating best-in-class people practices • Benefits, culture and grievances • Capacity building and career progression • Human Rights aspects related to employee wellbeing • Career development, diversity and equal opportunity, health and safety, skill upgradation, learning and development.
Value chain partners (Suppliers and vendors)	No	• Regular supplier / vendor meets • On-site quality audits of suppliers • Vendor due diligence and prequalification meetings • Tracking of suggestions from O&M Partners for possible implementation • Contract revision and negotiation meetings; and • E-mail communication	On a need basis	• Critical to ensure operational efficiency through timely supplies and logistical efficiency • Vital to our goals of sustainability and responsible sourcing Safety of workers and workplace • New business opportunities, supplier transparency, Business Partner Code, sustainability and ESG, value chain efficiency, payments, and purchase prices.
Government authorities / regulators	No	• Scheduled meetings • Regular liaising Industry forums • Inspection conducted at regular intervals	On a need basis	• Regular engagement, communications and advocacy with regulatory authorities. • Strict compliance with rules and regulations.
Community	Yes	• CSR initiatives and interventions • Community welfare program • Programmes Impact Assessment survey as well as Perception studies and • Project Assessment reviews • Sustainability Report	On a need basis	• Implementation of CSR Initiatives and status of the initiatives undertaken. • Climate actions; environmental protection and regeneration a waste-free world health and well-being; equity, diversity, and inclusion; the future of work; and water stewardship. • Positively touching lives of people and thereby enhancing their quality of life and overall wellbeing Capacity Building, local development.

Leadership Indicators

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

   Refer page 26-28 for Stakeholder Engagement

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

   Yes. We conduct a sustainability materiality assessment to identify and prioritize the key sustainability issues. This helps us focus on the issues that most significantly impact our stakeholders. A sustainability issue is considered material if it poses a principal risk or is part of a principal risk that could affect our business or performance, or if it is deemed important by our key stakeholders.

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

   We engage with vulnerable / marginalized stakeholder groups through the CSR outreach programmes. The programme encompasses holistic community development, health care facilities, institution-building, Women Empowerment etc.

PRINCIPLE 5: Businesses should respect and promote human rights



The core objective of this Principle is to assist organizations in demonstrating their commitment to integrating human rights values and principles into key processes and decisions.

The Company has established procedures to effectively engage with relevant stakeholders on human rights, ensuring a safe, healthy and productive workplace in consultation with employees. IRB places significant emphasis on human rights through its Human Rights policy, which outlines a clear strategy to uphold all employees' rights.

The policy reinforces a commitment to comply with applicable laws and uphold the United Nations Global Compact's principles on human rights and labor. Key features include safeguarding employee rights, fostering an inclusive workplace that values diversity, and prohibiting child labor and forced labor. The policy also addresses working conditions, compensation and benefits, workplace health and safety, freedom of association, and the right to collective bargaining.

Essential Indicators

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

Category	FY 2024-25 Current Financial Year			FY 2023-24 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	1317	169	13%	1385	949	69%
Other than permanent	1787	108	6%	1537	743	48%
Total Employees	**3104**	**277**	**9%**	**2922**	**1692**	**58%**
Workers						
Permanent	1941	97	5%	1795	1078	60%
Other than permanent	1876	44	2%	1878	836	45%
Total Workers	**3817**	**141**	**4%**	**3673**	**1914**	**52%**

Note-Trainings provided to employees through our new LMS platform launched at the end of the year. Hence the difference in coverage.

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

Category	FY 2024-25 Current Financial Year					FY 2023-24 Previous Financial Year				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Permanent			-					-		
Male										
Female										
Other than Permanent										
Male										
Female										
Workers										
Permanent			-					-		
Male										
Female										
Other than Permanent										
Male										
head Female										

Note: All our employees are being paid salary as per applicable relevant minimum wage guidelines.

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

a. Median remuneration / wages:

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)*	1	12,51,59,984	1	9,24,62,180
Key Managerial Personnel*	4	1,10,02,759	-	-
Employees other than BoD and KMP	3,008	3,30,420	90	3,41,344
Workers	3,649	2,08,654	168	1,59,393

**Excluding performance incentives/commission*

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

Particulars	FY 2024-25 Current Financial Year	FY 2023-24 Previous Financial Year
Gross wages paid to females as % of total wages	6.57%	7%

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)

IRB has committees to address human rights impacts and issues. Grievances related to Human Rights are addressed by the authorized representative of Human Resource and Administration department. Grievances related to sexual harassment are addressed by the Internal POSH Committee headed by the Presiding Officer.

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

Employees can register their issues via Grievance Redressal Mechanism by reaching out to the authorized representative of Human resource and Administration Department through mail, who addresses the issues and shares it with the concerned person. Alternatively, they can opt for Whistle-blower policy and POSH policy if their grievance falls under the purview of those policies.

For Whistle-blowing mechanism, employees can approach their immediate superior/ Head of Department/ authorized representative depending on the nature of complaint as mentioned in the policy. For POSH, we have an Internal Committee of 4 Members including one external member, headed by the Presiding Officer, as per the POSH Act. https://www.irb.co.in/home/wp-content/uploads/2022/11/Human-Rights-Policy.pdf

https://www.irb.co.in/home/Whistle-Blower-Policy.pdf

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

	FY 2024-25 Current Financial Year			FY 2023-24 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	Nil	NA	-	Nil	NA	-
Discrimination at workplace	Nil	NA	-	Nil	NA	-
Child Labor	Nil	NA	-	Nil	NA	-
Forced Labor/Involuntary Labor	Nil	NA	-	Nil	NA	-
Wages	Nil	NA	-	Nil	NA	-
Other human rights related issues	Nil	NA	-	Nil	NA	-

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

	FY 2024-25 Current Financial Year	FY 2023-24 Previous Financial Year
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	Nil	Nil
Complaints on POSH as a % of female employees / workers	Nil	Nil
Complaints on POSH upheld	Nil	Nil

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

We undertake awareness programs on anti-discrimination which mention the procedure to register a complaint and the appropriate disciplinary actions. IRB has zero tolerance against discrimination & harassment cases. Any form of retaliation against the complainant is prohibited and strict disciplinary action can be taken in the form of suspension, termination against the retaliator.

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

Yes, the Company has adequate relevant clauses around human rights in business agreements and contracts. The Company obtains acknowledgment from the business associates and partners in the form of contract and purchase order clauses with respect to health and safety, social and regulatory compliances.

10. **Assessments for the year:**

	% of plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	100%
Forced/involuntary labor	100%
Sexual harassment	100%
Discrimination at workplace	100%
Wages	100%
Others – please specify	NA

Note: The assessment was conducted by the Company itself.

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

We have not observed any concern during the assessment. Further, we are creating regular awareness on our policies and grievance redressal mechanism. In addition to this we encourage our internal and external stakeholders to share their concerns and feedback.

Leadership Indicators

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

   Since there were no Human Rights issues reported during reporting period, no business process was modified / introduced.

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

   The due-diligence is conducted annually (as a part of internal audit), which covers compliance of the company's Human Rights Policy.

3. **Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?**

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

4. **Details on assessment of value chain partners:**

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	We periodically circulate a questionnaire to our contractors and vendors, soliciting their signed responses regarding their Human Rights policies. This questionnaire serves as a tool to assess our value chain partners' adherence to Human Rights parameters.
Discrimination at workplace	
Child Labour	
Forced Labour/Involuntary Labour	
Wages	
Others – please specify	

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

   During the reporting period, no significant risks or concerns arose. IRB maintains regular engagement with its value chain partners for operational and business purposes.

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



The principle encourages organizations to assess and mitigate potential environmental impacts from their business operations and supply chain activities. This involves implementing procedures and practices to reduce or eliminate negative consequences throughout the value chain.

IRB's current environmental initiatives include:

- Implementing renewable energy sources such as solar panels to reduce carbon emissions.
- Implementing waste reduction strategies, such as recycling products that meet quality and safety standards.
- Implementing sustainable sourcing practices for raw materials to reduce environmental impact.
- Investing in energy-efficient technologies and equipment to minimize energy consumption.
- Minimizing deforestation and promoting tree replanting efforts.
- Implementing water conservation measures such as drip irrigation and rainwater harvesting.

Essential Indicators

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

(In Giga Joules)

Parameter	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
From renewable sources		
Total electricity consumption (A)	10,798.15	2,454.22
Total fuel consumption (B)	0.00	0.00
Energy consumption through other sources (C)	0.00	0.00
Total energy consumed from renewable sources (A+B+C)	10,798.15	2,454.22
From non-renewable sources		
Total electricity consumption (D)	226,972.19	174,843.55
Total fuel consumption (E)	1,176,068.33	823,841.49
Energy consumption through other sources (F)	0.00	0.00
Total energy consumed from non-renewable sources (D+E+F)	1,403,040.51	998,685.04
Total energy consumed (A+B+C+D+E+F)	1,413,838.66	1,001,139.26
Energy intensity per Million of turnover (Total energy consumption/ turnover per Million)	17.60	12.21
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP) (in GJ/million International $)	363.72	273.42

Purchasing Power Parity (PPP) total income is adjusted as per International Monetary Fund Implied PPP conversion rate.

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

Yes, M/s. Carbon Check India Pvt. Ltd.

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

The Company does not have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India.

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

Parameter	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	0	0
(iii) Third party water	1,706,929.68	1563450.50
(iv) Seawater / desalinated water	0	0.00
(v) Others	0	0.00
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	1,706,929.68	1563450.50
Total volume of water consumption (in kilolitres)	1,424,815.35	1368699.43
Water intensity per Million of turnover (Water consumed / turnover)	17.74	16.69
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP) (in kilolitres/million International $)	366.55	373.81

Purchasing Power Parity (PPP)-total income is adjusted as per International Monetary Fund Implied PPP conversion rate.

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

Yes, M/s. Carbon Check India Pvt. Ltd.

4. Provide the following details related to water discharged:

Parameter		FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Water discharge by destination and level of treatment (in kilolitres)			
(i)	To Surface water	-	-
	No treatment	-	-
	With treatment – please specify level of treatment	-	-
(ii)	To Groundwater	-	-
	No treatment	-	-
	With treatment – please specify level of treatment	-	-
(iii)	To Seawater	-	-
	No treatment	-	-
	With treatment – please specify level of treatment	-	-
(iv)	Sent to third-parties	-	-
	No treatment	-	-
	With treatment – please specify level of treatment	-	-
(v)	Others	-	-
	No treatment	282,114.34	194,751.07
	With treatment – please specify level of treatment	-	-
Total water discharged (in kilolitres)		**282,114.34**	**194,751.07**

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

Yes, M/s. Carbon Check India Pvt. Ltd.

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

Acknowledging the critical importance of water as a resource, we implement several measures to optimize consumption and reduce waste through reuse and recycling programs. For instance, at certain project sites, we utilize sedimentation tanks to recycle cleaned water for purposes like flushing and sprinkling. Moreover, our projects incorporate sewage treatment plants (STPs) to further enhance water recovery efforts. Additionally, we employ drip irrigation and rainwater harvesting techniques to conserve water for gardening purposes.

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

Parameter	Please specify unit	FY 2024-25# (Current Financial Year)	FY 2023-24 (Previous Financial Year)
NOx	MT	16.25	2.88
SOx	MT	18.39	1.36
Particulate matter (PM)	MT	84.67	2.98
Persistent organic pollutants (POP)	-	Not applicable	Not applicable
Volatile organic compounds (VOC)	-		
Hazardous air pollutants (HAP)	-		
Others – please specify	-		

 # For NOx & SOx emissions, this year in addition to DG sets we have also added HMP plants.

Note - We monitor air emissions at our plants and project sites and ensure that they are within permissible limits.

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

Yes, M/s. Carbon Check India Pvt. Ltd.

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

Parameter	Units	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO2e, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	MT CO2e	82,256.49	63,704.66
Total Scope 2 emissions (Break-up of the GHG into CO2e, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	MT CO2e	45,835.77	34,774.44
Total Scope 1 and Scope 2 emissions per Million of turnover	MT CO2e / ₹ (million)	1.59	1.20
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	MT CO2e / million International $	32.95	26.90

For details on emission factors and global warming potential, please refer to Annexure-1 on page no. 120.

Purchasing Power Parity (PPP) total income is adjusted as per International Monetary Fund Implied PPP conversion rate.

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

Yes, M/s. Carbon Check India Pvt. Ltd.

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

- In FY 2024-25, the company invested sum of ₹ 132.97 million in Asphalt Batch Mix Plant (VT 180 with RAH 60) designed to incorporate up to 60% Recycled Asphalt Pavement, the plant sets a new standard for eco-friendly construction practices, reflecting our dedication to environmentally responsible development. Additionally, we invested in new-generation machinery adhering to BS-VI standards. This strategic upgrade focuses on modernizing our equipment and fleet to boost productivity and efficiency. Our transition to low-carbon operations, including the conversion of electrically operated heating tanks from fuel-based systems, has positively contributed to environmental preservation.

- Similarly, we have two projects wherein we have generated 29,99,486 Kwh renewable electricity by means of Solar Power, resulting in saving of 2180.63 MT CO2e emission.

- Under the Sujalam Sufalam Scheme, a significant initiative has been undertaken to enhance water conservation and management for the benefit of local villagers. This initiative has resulted in creation of 33,09,620 cubic meters of water bodies, providing substantial benefits to 24 villages with a combined population of 58644 people. This notable water-saving effort has improved the availability of water for agriculture, drinking and daily use, leading to enhanced livelihoods and well-being for the villagers.

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

Parameter	FY 2024-25 (Current Financial Year)		FY 2023-24 (Previous Financial Year)	
Total Waste generated (in metric tonnes)				
Plastic waste (A)		33.01		3.04
E-waste (B)		20.31		10.66
Bio-medical waste (C)		0.00		0.00
Construction and demolition waste (D)		740838.74		101734.40
Battery waste (E)		18.81		12.01
Radioactive waste (F)		0.00		0.00
Other Hazardous waste. Please specify, if any. (G) (Black Oil)	Used Oil -	21.43	Used Oil -	6.51
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	Aluminium -	0.00	Aluminium -	0.00
	Paper -	1.25	Paper -	1.67
	Steel -	4199.39	Steel -	834.01
	Tyre -	164.82	Tyre -	58.47
Total (A + B + C + D + E + F + G + H)		**745297.76**		**102660.77**
Waste intensity per rupee of turnover (Total waste generated / revenue from operations)		**9.28**		**1.25**

Parameter	FY 2024-25 (Current Financial Year)		FY 2023-24 (Previous Financial Year)
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP) (in tonnes/million International $)	**191.74**		**28.04**

** Excluding 1074 nos. of batteries, which are in buy back scheme.*

Note- 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	**118656.75**		62134.95
(ii) Re-used	**622181.99**		39611.79
(iii) Other recovery operations	**0.00**		0.00
Total	**740838.74**		**101746.74**
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)			
(i) Incineration	**0**		0
(ii) Landfilling	**0**		0
(iii) Other disposal operations	**4459.02**		914.03
Total	**4459.02**		**914.03**

Purchasing Power Parity (PPP)-total income is adjusted as per International Monetary Fund Implied PPP conversion rate.

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

Yes, M/s. Carbon Check India Pvt. Ltd.

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

We are committed to maximizing recycling and waste reduction efforts within our operations. Our initiatives follow the 3R principles (Reduce, Reuse, Recycle), aimed at minimizing waste generation at its source and facilitating recycling wherever feasible. Environmental awareness and training programs are promoted to foster responsible waste management practices among our team. In compliance with client or regulatory guidelines, construction debris is utilized for backfilling in low-lying areas. E-waste is handled through authorized recyclers registered for its disposal. Integrating recycled materials into our construction processes aligns with quality and safety standards, promoting waste reduction and optimizing raw material usage effectively.

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.
	Nil	Nil	Nil

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

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

** The relevant Authority secures Environment Clearance (EC) for all Highway Projects and conducts Environmental Impact Assessments (EIA) as part of the process. These EIAs are completed before assigning ongoing construction projects to the company.*

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

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

No penalties or fines have been imposed by courts or regulatory bodies, such as pollution control boards. All Company projects and facilities comply with environmental laws, regulations, and guidelines, including the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment Protection Act, and related rules.

Leadership Indicators

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

Parameter	Unit	FY 2024-25 Current Financial Year	FY 2023-24 Previous Financial Year
Total Scope 3 emissions (Break-up of the GHG into CO2e, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)		Refer Page no. 107 for Scope 3	
Total Scope 3 emissions per rupee of turnover			
Total Scope 3 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.

Yes, M/s. Carbon Check India Pvt. Ltd.

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

Not Applicable.

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

Sr. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Sustainable Sourcing	• Investment of ₹ 40.2 million in new-generation machinery with BS-VI standards. • Used 29487 MT of Crumb Rubber Modified Bitumen. • Used 79.20 MT of curing compound.	Increased productivity
2	Emission reduction	By switching to Monofuel burner, plant has achieved overall savings of 1-1.5 litre of fuel per tonne	138 Mt CO2e saving
3	Renewable Energy	Generation of 29,99,486 Kwh Solar Power at two projects	2180.6 Mt CO2e saving
4	Water Management	Under the Sujalam Sufalam Scheme, a significant initiative has been undertaken to enhance water conservation and management for the benefit of local villagers.	Under the Sujalam Sufalam Scheme, a significant initiative has been undertaken to enhance water conservation and management for the benefit of local villagers.

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

Our company maintains an emergency response plan for each plant and project site, incorporating details from local disaster management cells. The plan encompasses hazard identification, an emergency response team, an operations control center, a roster of regulatory contacts, and local hospital and emergency contact information. Team members undergo regular training in emergency preparedness and response, and mock drills are conducted every six months to validate the plan's effectiveness.

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

   Not evaluated.

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

   Nil.

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



This principle underscores the organization's commitment to transparency and responsibility when advocating for public policies. The Company maintains memberships with trade and industry associations to actively contribute to sustainable business issues.

Authorized officials from the Company participate in industry forums, recognizing their responsibility when representing the Company. They engage in constructive dialogues and discussions while refraining from lobbying or influencing public policy for personal gain. These principles are preserved in the Company's Code of Conduct and Business Practices, which applies to its representatives and affiliated entities.

Essential Indicators

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

   We are affiliated with 9 trade and industry chambers/associations.

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

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	National Highways Builders Federation (NHBF)	National
2	Federation of Indian Chambers of Commerce and Industry (FICCI)	National
3	Associated Chambers of Commerce of India (ASSOCHAM)	National
4	Construction Federation of India (CFI)	National
5	PHD Chamber of Commerce and Industry	National
6	Global Compact Network India (GCNI)	National
7	Builders Association of India	National
8	Confederation of Indian Industry (CII)	National
9	National Safety Council of India	National

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

Name of authority	Brief of the case	Corrective action taken
NIL	NIL	NIL

The Company is not currently facing any actions or proceedings related to anti-competitive conduct.

Leadership Indicators

Provide details of public policy positions advocated by the entity

Sr No	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain?	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others – please specify)	Web Link, if available
1	We participate in multi-stakeholder engagements and, when relevant, respond to public consultations. Our approach to advocacy is guided by code / policies. The Code / policies provides that any contact by us or our business associates with Government, legislators, regulators or NGOs must be done with honesty, integrity, openness and in compliance with applicable laws. Only authorized individuals can interact with these institutions. Prior internal approval is required for initiating any contact between our representatives and officials, who aims to proactively address changes / suggestions to regulation or legislation.	We are represented in key industry and business associations. We perform policy advocacy in a transparent and responsible manner while engaging with all the authorities and consider our as well as the larger national interest.	NO	On a need basis	Not Available

PRINCIPLE 8: Businesses should promote inclusive growth and equitable development



To foster inclusive growth and equitable development, it is crucial for businesses to innovate and contribute to the overall advancement of the country, particularly focusing on vulnerable, and marginalized communities, as outlined in Section 135 of the Companies Act, 2013.

The Company recognizes its role as a socially responsible entity and understands the importance of fulfilling multiple social responsibilities alongside its financial commitments. Through its Corporate Social Responsibility (CSR) programs, the Company aims to align its business operations and expansion with social, environmental, and economic objectives. The Company's CSR initiatives are guided by the belief that corporate sustainability is intricately linked to the sustainable development of the communities it serves and the environment.

The Company has spent ₹ 200.15 million towards CSR activities during the reporting year on:

- Established IRB Schools in Rajasthan and Punjab, to provide high quality free education from the pre-primary to class VIII with special focus on girl child education.
- Financial Support provided to various foundations working towards providing better healthcare facilities.
- Provided financial support to various institutions to ensure good quality education and necessary infrastructure to students.

Essential Indicators

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

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

** The relevant Authority obtains all clearances for Highway Projects and conducts Social Impact Assessments (SIA) as part of the process. These assessments are completed before assigning projects to the company.*

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

S. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	No. of Project Affected Families (PAFs)	Amounts paid to PAFs in the FY (In ₹)
				NIL*		

** Since it is not under ambit of the company.*

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

IRB operates a dedicated email address (grievances@irb.co.in) for receiving grievances, and we are committed to resolving them promptly. Upon receiving grievance, we investigate and take necessary actions. Additionally, the Company maintains a complaint register for commuters at the toll plazas. For more information, please visit IRB's contact page.

(https://www.irb.co.in/home/contact-us-2/)

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

	FY 2024-25 Current Financial Year	FY 2023-24 Previous Financial Year
Directly sourced from MSMEs/ small producers	22%	10%
Directly from within India	78%	90%

The company prioritizes sourcing from local suppliers to lower costs and emissions while fostering equitable value creation for local suppliers whenever feasible.

5. **Job creation in smaller towns - Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis) in the following locations, as % of total wage cost:-**

Location	FY 2024-25 Current Financial Year	FY 2023-24 Previous Financial Year
Rural	29.04%	-
Semi-urban	3.71%	0.19%
Urban	24.19%	-
Metropolitan	43.07%	2.64%

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

Note: Percentages for FY 2024-25 have been calculated as per the latest guidelines share by SEBI by including all the employees employed as on 31-04-2025.

Leadership Indicators

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

Not Applicable

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

Sr. No	State	Aspirational District	Amount Spent (in ₹)
		Not Applicable	

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

The company prioritizes sourcing from local suppliers in order to lower costs and emissions while fostering equitable value creation for local suppliers whenever feasible.

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

Not Applicable

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

Not Applicable

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

Sr. No	Intellectual Property based on traditional Knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes/ No)	Basis of calculating benefit share
Not Applicable. In the current financial year, the Company has not acquired or holds any intellectual property based on traditional knowledge.				

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

Name of authority	Brief of the case	Corrective action taken
Not Applicable. In the current financial year, the Company has not acquired or holds any intellectual property based on traditional knowledge.		

6. Details of beneficiaries of CSR Projects:

Sr. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1.	Promotion of Rural Education	630	100%

** IRB Infrastructure Developers has also made substantial contributions in the fields of education and healthcare through our CSR initiatives.*

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



This Principle aims to create shared value by delivering high-quality goods and services to customers. It also emphasizes the Company's approach to handling various types of consumer complaints.

Essential Indicators

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

The company places a strong emphasis on construction and engineering contracts and prioritizes addressing customer complaints. Regular customer satisfaction surveys are conducted to pinpoint areas of concern in the customer experience. Customers assess performance across various parameters including pavement quality, road signage, cleanliness, plantation, road safety, and overall experience at Toll Plazas.

To enhance communication, the company maintains multiple contact points, including electronic media and complaint registers at toll plazas. It also offers separate email addresses for suggestions and feedback. The company ensures prompt resolution of grievances by keeping users informed about responses from relevant stakeholders.

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

	As a percentage to total turnover
Environmental and social parameters relevant to the product	The Company's operations primarily involve the construction and maintenance of roads in compliance with regulatory standards. Therefore, there are no shelf goods or services that would typically carry such information. In ensuring user safety, we provide emergency management services, including ambulances for emergencies. We have installed adequate signage, such as speed limits, curves/slopes, helplines, and no honking zones, to promote safe and responsible road usage. Additionally, road safety campaigns are conducted to enhance road safety awareness and reduce incidents. Apart from this we also manage waste disposal in accordance with regulatory guidelines.
Safe and responsible usage	
Recycling and/or safe disposal	

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

	FY 2024-25 Current Financial Year			FY 2023-24 Previous Financial Year		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	0	0	-	0	0	-
Advertising	0	0	-	0	0	-
Cyber-security	0	0	-	0	0	-
Delivery of essential services	486	0	-	732	0	
Restrictive Trade Practices	0	0	-	0	0	
Unfair Trade Practices	0	0	-	0	0	-
Tariff Issues	435	0	-	641	0	-
Other (Consumer Complaints)	447	0	-	310	0	-

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

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

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

Yes, the Company has a framework and policy addressing cybersecurity and data privacy risks, accessible on the Company's website at https://www.irb.co.in/home/wp-content/uploads/2022/11/Cyber-Security-Policy.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.

- The Company maintains internal controls and processes that are regularly evaluated and assessed to minimize incidents. To mitigate risks, the Company conducts regular trainings and awareness sessions for its employees using internal materials and various communication channels.

- The Company conducts Vulnerability Assessment and Penetration Testing (VAPT) to identify and address any vulnerabilities in applications or networks, ensuring the effectiveness of current security measures. Additionally, the organization has implemented firewalls and other network monitoring tools to enhance cybersecurity for its stakeholders. At our toll plazas, transactions processed through different payment modes (CASH/FASTag) do not involve capturing or storing customer information in our system.

- Furthermore, no regulatory authorities have taken penal action against the Company for violating safety standards related to its products or services.

7. Provide the following information relating to data breaches:

a.	Number of instances of data breaches	0
b.	Percentage of data breaches involving personally identifiable information of customers	Not Applicable
c.	Impact, if any, of the data breaches	Not Applicable

Leadership Indicators

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

   The platforms used to access information about the Company's business offerings include the Website, Annual Report, and Sustainability Report.: https://www.irb.co.in/home/

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

   Since the Company is not directly engaged in consumer distribution services, apart from the specific work outlined in contracts such as construction, engineering, and designing, several initiatives have been undertaken. These include the provision of adequate signage (speed limits, curves/slopes, helplines, no honking zones, etc.) to promote safe and responsible road usage. Additionally, road safety campaigns are conducted to enhance safety measures and reduce road crash incidents.

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

   During the execution of construction projects, the relevant departmental authorities are notified through letters, and their permissions are obtained beforehand for any road closure, traffic diversion, or isolation of essential services.

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

   Not applicable due to the unique nature of the business. Additionally, surveys were conducted by the Company to gauge customer satisfaction regarding the services provided. The average customer satisfaction score for FY25 was 77.27%.

BRSR Core Verified Data- for reasonable level of assurance

Sr. No.	Attribute	BRSR Core Parameter	Unit	Verified Value for FY 2024-25
1	Green-house gas (GHG) footprint Greenhouse gas emissions may be measured in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard	Total Scope 1 emissions	MT of CO2e	82,256.49
		Total Scope 2 emissions	MT of CO2e	45,835.77
		Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)	MT CO2e/million Internation $	32.95
		Total Scope 1 and Scope 2 emission intensity in terms of physical output	MT CO2e/Lane km.	7.98
2	Water footprint	Total water consumption	KL	1,424,815.35
		Water consumption intensity	KL/million Internation $	366.55
		Water intensity in terms of physical output	KL/Lane km.	88.82
		Water Discharge by destination and levels of Treatment-Others-No Treatment	KL	282,114.34
3	Energy footprint	Total energy consumed	Giga Joules (GJ)	1,413,838.66
		% of energy consumed from renewable sources	In % terms	1%
		Energy intensity	GJ/million International $	363.72
			GJ/Lane km.	88.13
4	Embracing circularity - details related to waste management by the entity	Plastic waste (A)	MT	33.01
		E-waste (B)	MT	20.31
		Bio-medical waste (C)	MT	Nil
		Construction and demolition waste (D)	MT	740,838.74
		Battery waste (E)	MT	18.81#
		Radioactive waste (F)	MT	Nil
		Hazardous waste (G)		
		Used Oil (Oil, oil-soaked waste, grinding mud, hazardous waste containers etc.)	MT	21.43
		Non-hazardous waste (H)		
		Aluminum	MT	Nil
		Paper	MT	1.25
		Steel	MT	4,199.39
		Tyre	MT	164.82
		Total (A+B + C + D + E + F + G+ H)	**MT**	**745,297.76**
		Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)	MT / International $	191.74
		Waste intensity	MT/Lane km.	46.46
		Total waste recovered through recycling, re-using or other recovery operations		
		(i) Recycled	MT	118,656.75
		(ii) Re-used	MT	622,181.99
		(iii) Other recovery	MT	Nil
		Total	**MT**	**740,838.74**
		Intensity		99.40%
		Total waste disposed by nature of disposal method		
		(i) Incineration	MT	Nil
		(ii) Landfilling	MT	Nil
		(iii) Other disposal options	MT	4,459.02
		Total	**MT**	**4,459.02**
		Intensity		0.60%

Sr. No.	Attribute	BRSR Core Parameter	Unit	Verified Value for FY 2024-25
5	Enhancing Employee Wellbeing and Safety	Spending on measures towards well-being of employees and workers - cost incurred as a % of total revenue of the company	In % terms	0.032%
		Details of safety related incidents for employees and workers (including contractworkforce e.g. workers in the company's construction sites)	Number of Permanent Disabilities	Employees - 0 Workers- 0
			Total recordable work-related injuries	Employees - 1 Workers- 2
			Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees - 0.022 Workers- 0.043
			No. of fatalities	Employees - 0 Workers- 0
6	Enabling Gender Diversity in Business	Gross wages paid to females as % of wages paid	In % terms	6.57
		Complaints on POSH	Total Complaints on Sexual Harassment (POSH) reported	Nil
			Complaints on POSH as a % of female employees / workers	Nil
			Complaints on POSH upheld	Nil
7	Enabling Inclusive Development	Input material sourced from following sources as % of total purchases -and from within India	Directly sourced from MSMEs/ small producers (In % terms - As % of total purchases by value)	22%
			Directly sourced from within India	78%
		Job creation in smaller towns - Wages paid to persons employed in smaller towns (permanent or non- permanent /on contract) as % of total wage cost	Location	
			Rural	29.04%
			Semi-urban	3.71%
			Urban	24.19%
			Metropolitan	43.07%
8	Fairness in Engaging with Customers and Suppliers	Instances involving loss / breach of data of customers as a percentage of total data breaches or cyber security events	In % terms	Nil
		Number of days of accounts payable	(Accounts payable X 365) / Cost of goods/ services procured	47.52
9	Open-ness of business	Concentration of purchases & sales done with trading houses, dealers, and related parties Loans and advances & investments with related parties	Purchases from trading houses as % of total purchases	Nil
			Number of trading houses where purchases are made from	Nil
			Purchases from top 10 trading houses as % of total purchases from trading houses	Nil
			Sales to dealers / distributors as % of total sales	Nil
			Number of dealers / distributors to whom sales are made	Nil
			Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	Nil
			Share of RPTs (as respective %age) in	
			Purchases	Nil
			Sales	48%*
			Loans & advances	100%*
			Investments	100%*

** RPTs are enterened into in ordinary course in compliant with applicable regulations*

 # Excluding 1074 nos. of batteries, which are in buy back scheme

INDEPENDENT PRACTITIONER'S ASSURANCE REPORT ON IDENTIFIED SUSTAINABILITY INFORMATION OF IRB INFRASTRUCTURE DEVELOPERS LIMITED

To the Board of Directors of IRB Infrastructure Developers Limited

We have undertaken to perform reasonable assurance engagement, for IRB Infrastructure Developers Limited (the "Company") vide our engagement letter dated 26th May 2025, in respect of the agreed Sustainability Information listed in Appendix I (the "Identified Sustainability Information") in accordance with the Criteria stated in section. This engagement was conducted by a multidisciplinary team including assurance practitioners, environmental engineers, and specialists.

Identified Sustainability Information

Our scope of reasonable assurance consists of the Identified Sustainability Information listed in the Appendix I to our report. The reporting boundary of the Reports is disclosed in the 'Section-A: General Disclosures Para 13' in the Company's Sustainability Report 2024-25.

Our assurance engagement was with respect to the financial year 1st April 2024 – 31st March 2025, information and we have not performed any procedures with respect to earlier periods included in the reports, and, therefore, do not express any conclusion thereon.

Criteria

The Criteria used by the Company to prepare the Identified Sustainability Information is listed below:

- √ Criteria 1: **BRSR Core Indicators**, as outlined under the Business Responsibility and Sustainability Reporting (BRSR) framework issued by (Securities and Exchange Board of India) SEBI and aligned with the principles of the National Guidelines on Responsible Business Conduct (NGRBC).
- √ Criteria 2**: ISAE 3000 (Revised)** issued by the International Auditing and Assurance Standards Board (IAASB). It is designed to assess the materiality, responsiveness and inclusivity and reliability of the specified information with regards to the identified sustainability indicators.

Management's Responsibility

The Company's management is responsible for selecting or establishing suitable criteria for preparing the Sustainability Information including the reporting boundary of the Reports, taking into account applicable laws and regulations, if any, related to reporting

on Sustainability Information, identification of key aspects, engagement with stakeholders, content, preparation and presentation of the Identified Sustainability.

Information in accordance with the Criteria. This responsibility includes design, implementation, and maintenance of internal controls relevant to the preparation of the Reports and the measurement of Identified Sustainability Information, which is free from material misstatement, whether due to fraud or error.

Inherent limitations

Non-financial information, such as sustainability performance indicators, is inherently limited due to the nature of the subject matter and the methods used for determining, calculating, or estimating such data. These limitations include the subjective nature of certain qualitative information, the possibility of human error in data collection and reporting, reliance on assumptions, estimates, or projections for certain indicators, and the inclusion of data from third-party sources or processes not under the direct control of the Company, which may be unaudited. Additionally, greenhouse gas accounting involves uncertainties arising from the scientific methods used to determine emission factors and the variability in values for combining different gas emissions. Consequently, our assurance report should be interpreted with these limitations in mind.

Our Independence and Quality Control

We have complied with the independence and other ethical requirements of the Code of Ethics for VVB (Validation & Verification body), which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour. The management and staff of Carbon Check (India) Private Limited are committed to excellence in the provision of impartial and competent assurance services covering the relevant requirements. Our overall commitment to the success of the business and its service rests on two main pillars, being impartiality and competence, whilst also supported by openness, responsiveness, and clearly defined responsibilities. The firm follows established quality control standards and maintains a comprehensive system to ensure compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements. This includes documented policies and procedures for maintaining high-quality assurance and related services.

Our Responsibility

Our responsibility is to provide a conclusion, with reasonable assurance, on the Identified Sustainability Information outlined in Appendix I. This conclusion is based on the procedures we performed and the evidence we obtained.

Our engagement followed the principles of the International Standard on Assurance Engagements (ISAE) 3000 (Revised), "Assurance Engagements on Sustainability Information."

This standard guides us to plan and carry out our engagement to assess the risks of material misstatement of the Identified Sustainability Information whether due to fraud or error, responding to the assessed risks as necessary in the circumstances, and evaluating the overall presentation of the selected Identified Sustainability Information.

In line with the requirements of a reasonable assurance engagement under this standard, we applied professional judgment and maintained professional skepticism throughout the engagement.

Level of Assurance

The engagement was performed to provide reasonable assurance over the indicators presented in Appendix I of this report. This involved applying assurance procedures to obtain sufficient and appropriate evidence to evaluate whether the subject matter is fairly stated and free from material misstatement, in all material respects. The engagement was conducted in accordance with ISAE 3000 (Revised), which sets out the framework for assurance over non-financial information. A reasonable assurance engagement provides a high level of confidence, though not absolute, that the information subject to assurance is reliable and accurately presented.

Summary of Work Performed

The procedures we performed, based on our professional judgment, included inquiries, observations of processes, onsite inspections, review of documents, assessment of quantification methods and reporting policies, analytical procedures, and reconciliation with underlying records. Additionally, we evaluated the appropriateness of the applicable criteria for the subject matter, interviewed key personnel responsible for preparing the sustainability performance indicators, assessed the design and implementation of controls related to data collation and reporting, inspected relevant documents and evidence to verify the reported sustainability performance indicators, performed analytical procedures and substantive testing on a sample basis, and conducted site visits at one constructed unit and Head Office.

Given the circumstances of the engagement, in performing the procedures listed above, we:

- √ Obtained an understanding of the Identified Sustainability Information and related disclosures;
- √ Obtained an understanding of the assessment criteria and their suitability for the evaluation and/or measurements of the Identified Sustainability Information;
- √ Inquiries of sustainability team, EHS team, and others those with the responsibility for preparation of the Reports;
- √ Obtained an understanding of the key systems and processes for recording, processing, and reporting the Identified Sustainability Information at various sites on a sample basis.

- √ Based on the above understanding and the risks that the Identified Sustainability Information may be materially misstated, determined the nature, timing and extent of further procedures;
- √ Reviewed the Company's process for collating the sustainability information through agreeing or reconciling the Identified Sustainability Information with the underlying records; and
- √ Reviewed the consolidation for various sites and corporate office under the reporting boundary for ensuring the completeness of data being reported.

During the assurance process a few of the findings were raised and the same are successfully addressed by the client. We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our assurance conclusion.

Exclusions

Our assurance scope excludes the following and therefore we do not express a conclusion on:

- √ Aspects of the Reports and the data/information (qualitative or quantitative) other than the Identified Sustainability Information; and
- √ The statements that describe expression of opinion, belief, aspiration, expectation, aim, or future intentions provided by the Company.

Assurance Conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Identified Sustainability Information listed in Appendix I and presented in the Report for the financial year 1 April 2024 to 31 March 2025 has not been prepared, in all material respects, in accordance with the Criteria stated in paragraph 3 above.

Other matter

The maintenance and integrity of the Company's website is the responsibility of the Company's management. Our procedures did not involve consideration of these matters and, accordingly, we accept no responsibility for any changes to either the information in the Report or our independent assurance report that may have occurred since the initial date of its presentation on the company's website.

Restriction on use

Our Sustainability Assurance report has been prepared and addressed to the Board of Directors of the Company at the request of the Company solely, to assist the Company in reporting on Company's sustainability performance and activities. Accordingly, we accept no liability to anyone other than the Company. Our Sustainability Assurance report should not be used for any other purpose or by any person other than the addressees of our report. We neither accept nor assume any duty of care or liability for any other purpose or to any other party to whom our report is shown or into whose hands it may come without our prior consent in writing.



Place: New Delhi
Date: 14/08/2025

Authorized Signatory
Name: Amit Anand
Designation: Chief Executive Officer

APPENDIX I

Identified Sustainability Information/indicators as per BRSR subject to Reasonable Assurance

Category	Cross-reference to BRSR	Attribute	Parameter
Environment	P-6 [E], Question 1	Energy footprint	Total energy consumed (in joules or multiples)
			% from renewables
			Energy intensity
	P-6 [E], Question 3	Water footprint	Total water consumption
			Water consumption intensity
	P-6 [E], Question 4		Water discharge by destination and level of treatment
	P-6 [E], Question 7	GHG footprint	Total Scope 1 emissions (CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)
			Total Scope 2 emissions (Break-up of the GHG (CO2e) into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)
			GHG intensity per rupee of turnover and PPP-adjusted (Scope 1 + 2)
	P-6 [E], Question 9	Embracing circularity - details related to waste management by the entity	Waste types (plastic, e-waste, bio-medical, etc.), total generated, recycled, disposed, intensity
			Plastic waste (A)
			E-waste (B)
			Bio-medical waste (C)
			Construction and demolition waste (D)
			Battery waste (E)
			Other Hazardous waste (G)
			Other Non-hazardous waste generated (H)
			Total waste generated (A+B + C + D + E + F + G + H)
			Waste intensity per rupee of turnover and PPP-adjusted

			Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations
			For each category of waste generated, total waste disposed by nature of disposal method
Social	P-3 [E], Question 1(c)	Enhancing Employee Wellbeing and Safety	Spending on measures towards wellbeing of employees and workers – cost incurred as a % of total revenue of the company
	P-5 [E], Question 3(b)	Gender Diversity	Gross wages paid to females as % of total wages
	P-5 [E], Question 7		Complaints on POSH (Prevention of Sexual Harassment)
	P-8 [E], Question 4	Enabling Inclusive Development	Input material sourced from following sources as % of total purchases – Directly sourced from MSMEs/ small producers and from within India
	P-8 [E], Question 5		Job creation in smaller towns – Wages paid to persons employed in smaller towns (permanent or non-permanent /on contract) as % of total wage cost
Governance	P-1 [E], Question 8	Fairness in Engaging with Customers and Suppliers	Number of days of accounts payable
	P-1 [E], Question 9	Openness of Business	Concentration of purchases & sales done with trading houses, dealers, and related parties Loans and advances & investments with related parties
	P-9 [E], Question 7	Fairness in Engaging with Customers and Suppliers	Instances involving loss / breach of data of customers as a percentage of total data breaches or cyber security events