J. KUMAR INFRAPROJECTS LIMITED
Regd Off: J. Kumar House, CTS No. 448, 448/1, 449, Subhash Road, Vile Parle (East), Mumbai 400 057, Maharashtra, India, Phone: +91 22 67743555.
Fax: +91 22 26730814, Email: investor.grievances@jkumar.com
Website: www.jkumar.com, CIN: L74210MH1999PLC122886

August 27, 2026

To,

The Department of Corporate Services	The Listing Department
BSE Limited	National Stock Exchange of India Ltd
Phiroze Jeejeebhoy Towers	Exchange Plaza, C-1, Block G
Dalal Street	Bandra- Kurla Complex, Bandra (E)
Mumbai – 400 001	Mumbai – 400051
Scrip Code: 532940	Scrip Symbol: JKIL

Sub: Business Responsibility and Sustainability Report (BRSR) forming a part of the Annual Report for the Financial Year 2025-26

Dear Sir,

Pursuant to Regulation 30 of Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, and other relevant regulations, please find enclosed the Business Responsibility and Sustainability Report for the Financial Year 2025-26, which forms part of the Annual Report for FY 2025-26.

The BRSR is also available on the Company's website, https://www.jkumar.com/storage/reportFile/BRSR_2025-26.pdf

This is for your information and records.

For J. Kumar Infraprojects Limited

POORNIMA CHINTAKINDI

Digitally signed by POORNIMA CHINTAKINDI
Date: 2026.08.27 16:43:30 +05'30'

Poornima
Company Secretary

Encl: As above

Business Responsibility and Sustainability Report (BRSR)

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1	Corporate Identity Number (CIN) of the Company	L74210MH1999PLC122886
2	Name of the Listed Entity	J. Kumar Infraprojects Limited ("JKIL")
3	Year of Incorporation	1999
4	Registered Office address	J. Kumar House, CTS No. 448, 448/1, 449 Subhash Road, Vile Parle (East), Mumbai 400 057, Maharashtra India
5	Corporate address	J. Kumar House, CTS No. 448, 448/1, 449 Subhash Road, Vile Parle (East), Mumbai 400 057, Maharashtra India
6	E-mail ID	investor.grievances@jkumar.com
7	Telephone	+91 22-6871 7900
8	Website	www.jkumar.com
9	Financial Year for which reporting is being done	01st April, 2025 – 31st March, 2026
10	Name of the Stock Exchange(s) where shares are listed	- BSE Limited (BSE) - National Stock Exchange of India Limited (NSE)
11	Paid-up Capital	Rs. 37.83 Crores
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR Report	Name: Mr. Kamal J. Gupta Designation: Managing Director Email ID: secretarial@jkumar.com Telephone: +91 22-6774 3555
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 standalone basis and pertain only to J. Kumar Infraprojects Limited.
14	Name of assurance provider	Not Applicable – No external assurance has been obtained for the disclosures covered under this report as the same is currently not applicable to the Company.
15	Type of assurance obtained	

II. Products/services

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Construction	Engineering, Procurement and Construction (EPC) of Metro Rail Lines, Roads, Tunnels, Flyovers, Bridges, Elevated Corridors, and Buildings (Residential, Commercial, Institutional, and Healthcare)	100%

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

S. No.	Product/Service	NIC Code	% of Total turnover contributed
1.	Construction	45203	100%

III. Operations

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

Location	Number of Sites	Number of offices	Total
National	25	1	26
International	-	-	0

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States/UTs)	7 (Delhi, Gujarat, Maharashtra, Rajasthan, Tamil Nadu, Uttar Pradesh, Karnataka)
International (No. of Countries)	0

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

The Company's operations and project execution activities are primarily focused within India and the Company does not undertake export activities or operate in international markets. Accordingly, contribution of exports to the total turnover of the entity for FY 2025-26 is Nil.

c. A brief on types of customers

The Company specializes in infrastructure development and construction activities and primarily caters to government and public sector clients across central, state and municipal levels. Its customer base comprises metro rail corporations, municipal corporations, public works departments, urban development authorities, transport authorities, and other government and semi-government agencies involved in infrastructure development.

The Company undertakes projects under Engineering, Procurement and Construction (EPC) as well as Design and Build models where it is responsible for the execution of complex infrastructure projects including planning, engineering, construction and related development activities. The Company's project portfolio includes metro rail corridors, elevated and underground infrastructure, flyovers, bridges, roads, tunnels, hospitals, commercial buildings and other urban infrastructure projects.

The Company is being involved in numerous prestigious projects across India and have established a strong reputation for delivering high-quality infrastructure solutions. We have worked on projects funded by various government bodies, including The National Highways Authority of India (NHAI), The Mumbai Metropolitan Region Development Authority (MMRDA), Delhi Metro Rail Corporation (DMRC) and the Maharashtra State Road Development Corporation (MSRDC), Ahmedabad Metro, Surat Metro, Maha Metro, CIDCO Metro, Pune Corporation, Mumbai Corporation, Thane Corporation, Pimpri Chinchwad Corporation ,Maharashtra State PWD, ESIC Corporation, Uttar Pradesh Rajkiya Nigam Limited (UPRNL), Central and Western Railways, Rail Vikas Nigam Limited (RVNL).

Government and public sector contracts continue to constitute a significant portion of the Company's business operations reflecting its long-standing experience and execution capabilities in large-scale infrastructure development projects across India.

IV. Employees

20. Details as at the end of Financial Year:

a. Employees and Workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
			EMPLOYEES			
1.	Permanent (D)	6955	6751	97.07%	204	2.93%
2.	Other than Permanent (E)	0	0	0%	0	0%
3.	Total employees (D + E)	6955	6751	97.07%	204	2.93%
			WORKERS*			
4.	Permanent (F)	0	0	0%	0	0%
5.	Other than Permanent (G)	0	0	0%	0	0%
6.	Total workers (F + G)	0	0	0%	0	0%

* The Company's site-level workforce is primarily engaged through third-party contractors and subcontractors as per applicable statutory requirements and contractual terms. Accordingly, the Company does not maintain a separate category of workers directly on its payroll.

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%	0	0%
2.	Other than Permanent (E)	0	0	0%	0	0%
3.	**Total differently abled employees (D + E)**	**4**	**4**	**100%**	**0**	**0%**

S. No	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
		DIFFERENTLY ABLED WORKERS				
4.	Permanent (F)	0	0	0%	0	0%
5.	Other than permanent (G)	0	0	0%	0	0%
6.	**Total differently abled workers (F + G)**	**0**	**0**	**0%**	**0**	**0%**

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	8	1	12.5%
Key Management Personnel	6	1	16.67%

The Board of Directors of the Company includes 4 Independent Directors & 4 Executive Directors.

Key Managerial Personnel(s) includes company's Chief Executive Officer, Chief Financial Officer, Executive Director, Managing Directors and Company Secretary.

22. Turnover rate for permanent employees and workers

(Disclose trends for the past 3 years)

	FY 2025-26 (Turnover rate in current FY)			FY 2024-25 (Turnover rate in previous FY)			FY 2023-24 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	25.72%	16.63%	25.46%	21.89%	22.84%	21.92%	26.24%	23.28%	26.84%
Permanent Workers*	0%	0%	0%	0%	0%	0%	0%	0%	0%

* The Company's site-level workforce is primarily engaged through third-party contractors and subcontractors as per applicable statutory requirements and contractual terms. Accordingly, the Company does not maintain a separate category of workers directly on its payroll.

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

23. (a) Names of holding / subsidiary / associate companies / joint venture

S. No.	Name of the holding/subsidiary/ associate companies/ joint ventures (A)	Indicate weather 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	J. Kumar – NCC Private Limited	Associate Company	49%	No
2	Odette Engineers Private Limited	Subsidiary Company	85%	No
3	Pranav Construction Systems Private Limited	Step down Subsidiary Company	85%	No

The Company also engages in 28 joint operations, wherein it recognizes its direct rights to assets, liabilities, revenues, and expenses, in line with the applicable accounting standards.

VI. CSR Details

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

a. Turnover (in Rs.) – Rs. 5,723.03 Cr.

b. Net worth (in Rs.) – Rs. 3,368.21 Cr.

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If yes, then provide web-link for grievance redress policy)	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes, the Company engages with local communities at project locations through regular interactions and stakeholder engagement initiatives. Concerns related to environmental impacts, construction activities, safety, accessibility or community welfare are addressed through direct engagement and appropriate corrective measures wherever required.	0	0	Not Applicable	0	0	Not Applicable
Investors (other than shareholders)-	Not applicable, as Company does not have any investors other than the shareholders (e.g., preference shareholders or debenture holders)						
Shareholders	Yes, the Company has established an investor grievance redressal mechanism through designated communication channels (investor.grievances@jkumar.com) for addressing investor and shareholder concerns. Queries and complaints received from investors are reviewed and resolved in a timely manner in compliance with applicable regulatory requirements.	2	0	Not Applicable	0	0	Not Applicable
Employees and workers	Yes, the Company has implemented formal grievance redressal and whistle blower mechanism for employees. Employees may report workplace concerns, ethical issues, discrimination, harassment or other grievances through designated reporting channels (grievancecell@jkumar.com). The mechanism ensures confidentiality, fair investigation and protection against retaliation.	0	0	Not Applicable	0	0	Not Applicable
Customers (Clients)	Yes, the Company maintains regular communication with its clients and project authorities for addressing project-related concerns, operational issues and service-related feedback. Complaints received through official communication channels are reviewed by the concerned teams and resolved in a structured manner.	0	0	Not Applicable	0	0	Not Applicable
Value Chain Partners	Yes, Contractors, subcontractors, vendors and suppliers may communicate concerns related to business conduct, compliance, payments, workplace practices or contractual matters through designated points of contact. The Company encourages transparent communication and responsible business practices across its value chain.	0	0	Not Applicable	0	0	Not Applicable
Other (please specify)	-	-	-	-	-	-	-

* The Complaints received by the Company during the financial year were duly resolved and disposed off within the specified time limit.

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

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

S. No.	Material issue identified	Risk/ Opportunity	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial Implications of the risk or opportunity (Indicate positive or negative implications)
1	Occupational Health & Safety (OHS)	Risk	High-risk infrastructure activities necessitate robust safety measures. JKIL's adoption of ISO 45001 and the PDCA (Plan, Do, Check and Act) framework underscores its commitment.	Strong HSE Policies, continue monthly HSE reviews, regular safety audits, implement Job Safety Analysis (JSA) for high-risk tasks, and enhance safety training across sites. We provide regular health and safety training to our employees.	Negative
2	Employee Welfare & Retention	Risk	Disputes, High attrition, especially among skilled staff, can impact project timelines. JKIL's initiatives in performance reviews and health programs aim to address this.	Strengthen HR interventions like training, career planning, health insurance schemes, and employee engagement initiatives.	Negative
3	Business Ethics & Anti-Corruption	Risk	Unethical conduct can damage reputation and lead to penalties. JKIL's Code of Conduct, Anti-Bribery and Anti-Corruption Policy, whistle blower mechanism, and training programs are proactive steps.	Continue awareness sessions, integrate anti-corruption clauses in vendor contracts, and monitor adherence through periodic reviews.	Negative
4	Digitalization & Innovation	Opportunity	Investments in technologies like Glass Fiber Reinforced Polymer (GFRP) rebars and air quality monitoring systems enhance project efficiency and sustainability.	Not Applicable	Positive
5	Sustainable Procurement & Vendor Environmental, Social & Governance (ESG) Compliance	Risk/ Opportunity	Risk: Absence of a formal Sustainable Procurement Policy poses a risk. Opportunity: Reliance on vendors with sustainability credentials is positive	Implement a structured vendor evaluation and monitoring system with ESG criteria.	Negative/ Positive
6	Regulatory Compliance & ESG Reporting	Risk	Increasing regulatory pressures necessitate robust ESG systems. JKIL's ongoing evaluation of ESG targets is a step forward.	Dedicated compliance team, Strengthen internal ESG data management, target-setting, and disclosure controls.	Negative
7	Labour Standards	Risk	Unethical labour practices resulting in fines/penalties/imprisonment which also leads to Reputational risk.	Adherence to legislative regulations and human rights parameters and conducting awareness sessions and trainings on Rights & Duties	Negative
8	Climate Transition & Carbon Emission	Risk	Lack of formal Greenhouse Gas (GHG) targets or a decarbonization roadmap could pose risks. JKIL's adoption of low-carbon materials is commendable.	Conduct a GHG baseline, implement energy efficiency targets, and develop carbon reduction pathways.	Negative
9	Community / Stakeholder Relations & Social License to Operate	Risk / Opportunity	Risk: Projects near sensitive areas may face community concerns. Opportunity: JKIL's grievance redressal mechanisms and CSR programs are essential.	Strengthen community engagement, CSR interventions, and timely grievance redressal at project sites.	Negative / Positive

S. No.	Material issue identified	Risk/ Opportunity	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial Implications of the risk or opportunity (Indicate positive or negative implications)
10	Biodiversity Protection	Risk/ Opportunity	Risk: Infrastructure projects may impact biodiversity. Opportunity: JKIL's initiatives like wind barricades and dust control measures are positive steps.	Implement site-specific biodiversity controls like tree transplantation and expand dust and pollution mitigation measures, implementation of Environmental Management Plans (EMP), pre-construction biodiversity assessments, protection of nearby water bodies, use of low-impact construction methods in sensitive zones, and compliance with forest/ environment clearance conditions.	Negative/ Positive
11	Water, Waste & Hazardous Material Management	Risk/ Opportunity	Risk: Construction activities generate significant waste and may impact water resources. Opportunity: JKIL's use of alternative materials and waste management plans are proactive.	Expand use of alternative materials, installation of dust suppression and air quality monitoring systems, and promote training on waste, material and water management.	Negative/ Positive
12	Financial & Working Capital Management	Risk	Large infrastructure projects require substantial capital. JKIL's focus on working capital management is crucial for liquidity and project continuity.	Maintain prudent financial practices, monitor cash flows, and optimize capital allocation.	Negative
13	Project Execution & Timely Delivery	Risk	Delays in project execution can lead to cost overruns and reputational damage. JKIL's expertise in complex projects is a strength.	Enhance project management practices, monitor real time progress diligently, efficient resource allocation, and timely identification and address bottlenecks promptly.	Negative
14	Technological Obsolescence	Risk	Rapid technological advancements may render existing methods outdated. JKIL's investments in innovation are essential.	Stay abreast of technological trends, adoption of digital tools, and upskill workforce accordingly.	Negative
15	Supply Chain Disruptions	Risk	Dependence on specific vendors or regions can lead to disruptions. JKIL's diversified vendor base is beneficial.	Develop alternative sourcing strategies, vendor diversification, long-term supplier contracts and maintain buffer inventories.	Negative
16	Data Privacy and Cybersecurity Threats	Risk	Risk of confidential data leakage via cyber-attack, USB drives/flash drives Adapting to digitalization with authentic security measures	All USB access and drives are restricted by IT support – Restricted data access, data transfer control and data encryption to mitigate associated risk. Implemented robust cybersecurity measures, and train employees on best practices.	Negative
17	Environmental Regulations Compliance	Risk	Non-compliance with environmental regulations can lead to penalties. JKIL's adherence to standards is vital.	Regularly monitor environmental parameters and ensure compliance with all regulations.	Negative
18	Stakeholder Engagement	Opportunity	Engaging stakeholders can lead to better project outcomes. JKIL's transparent communication practices are commendable.	Not Applicable	Positive
19	Market Competition	Risk	Intense competition in the infrastructure sector can impact margins. JKIL's focus on complex projects provides a niche.	Differentiate through quality, timely delivery, and technological innovation.	Negative
20	Political & Economic Instability	Risk	Changes in political or economic conditions can affect project approvals and funding.	Monitor macroeconomic indicators and maintain flexibility in project planning.	Negative
21	Natural Disasters & Climate Events	Risk	Infrastructure projects are susceptible to natural calamities	Incorporate disaster-resilient designs and have site specific contingency plans in place and adequate insurance coverage for assets and project works	Negative

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Policy and management processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	Principle 1: The Company has established a Code of Conduct applicable to Directors and Senior Management Personnel which promotes ethical business conduct, integrity, transparency, accountability and compliance with applicable laws and regulations. The Company has also established a vigil mechanism and has a Whistle Blower Policy to encourage reporting of unethical practices and report genuine concerns.								
	Principle 2: The Company ESG and Business Responsibility and Sustainability Reporting (BRSR) Policy emphasize responsible and sustainable business practices across its operations and project execution activities.								
	Principle 3: The Company has implemented policies and practices focused on employee well-being, workplace safety and fair treatment of employees through its Grievance Redressal Policy and other employee-related frameworks. As part of its employee wellness and engagement initiatives, the Company conducted periodic employee engagement sessions to promote healthy work-life balance among employees. The Company celebrated various cultural and festive occasions during the year to foster employee engagement, inclusivity, and a sense of belonging within the workplace. These initiatives helped strengthen team bonding and promote a positive organizational culture. The Company's Grievance Redressal Policy establishes procedures for employees to address workplace complaints fairly and efficiently. The Company is committed to maintaining a safe, healthy and inclusive work environment.								
	Principle 4: Stakeholder engagement forms an integral part of the Company's ESG and BRSR approach. Through its ESG and BRSR Policy, the Company identifies and engages with key stakeholders including employees, clients, investors, communities and value chain partners to understand and address their concerns and expectations.								
	Principle 5: The Company is committed to upholding human rights and ethical workplace practices across its operations. The principles relating to dignity, equality, non-discrimination and fair treatment are supported through the Company's Whistle Blower Policy and Grievance Redressal mechanisms and are further reinforced by a broader framework of statutory policies, Code of Conduct for Board Members and Senior Management, Equal Opportunity Policy, the Prevention of Sexual Harassment (POSH) Policy, Anti-Bribery and Anti-Corruption Policy, Board Diversity Policy, Data Privacy and Cybersecurity Policy, Risk Management Policy, ESG Policy								
	Principle 6: Environmental sustainability is embedded within the Company's ESG and BRSR Policy. The Company focuses on responsible environmental management practices including resource conservation, waste management and compliance with applicable environmental regulations across its project sites and operations.								
	Principle 7: The Company ensures responsible business conduct and ethical representation in its interactions with regulatory authorities and public institutions through adherence to its Code of Conduct and governance framework.								
	Principle 8: The Company undertakes community development and social responsibility & environmental commitment initiatives through its CSR Policy. The policy focuses on addressing community needs through preventive healthcare, livelihood creation through vocational skill training institutes, educational support, environmental protection and conservation, promotion of sports, preservation of Indian culture and arts, community infrastructure development, support for migrant labourers and their families and educational scholarships for children from lower-income groups.								
	Principle 9: The Company is committed to maintaining quality, transparency and ethical practices in execution of projects and delivery of services. Customer and client interests are addressed through established communication mechanisms, project management practices and the Company's ESG and BRSR framework.								
b. Has the policy been approved by the Board?	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c. Web Link of the Policies, if available	https://www.jkumar.com/investor-corner/investor-information/policies								

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
2. Whether the entity has translated the policy into procedures.	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners?	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4. Name of the national and international codes/ certifications/ labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, and Trustee) standards (e.g. SA8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	The Company has adopted various national and international certifications, standards and recognitions aligned with the principles of the National Guidelines on Responsible Business Conduct (NGRBC). These certifications and recognitions reflect the Company's commitment towards quality management, occupational health and safety, environmental stewardship, operational excellence and responsible infrastructure development practices. The key certifications, standards and recognitions adopted by the Company are as follows: • ISO 9001:2015 – Quality Management System: The certification demonstrates the Company's commitment towards maintaining quality standards, process efficiency, customer satisfaction and continual improvement across its construction and infrastructure development operations. • ISO 14001:2015 – Environmental Management System: This certification reflects the Company's focus on environmental management practices including pollution prevention, waste management, regulatory compliance and minimization of environmental impacts arising from project activities. • ISO 45001:2018 – Occupational Health and Safety Management System: The certification demonstrates the Company's commitment towards maintaining safe and healthy working conditions through implementation of structured occupational health and safety management systems across project sites and operations. • Leadership in Energy and Environmental Design (LEED) Certification by Indian Green Building Council (IGBC) and U.S. Green Building Council (USGBC): The Company has undertaken projects aligned with LEED standards which promote sustainable construction practices, energy efficiency and environmentally responsible infrastructure development. • Recognition for Sustainable Construction Practices: The Company has received recognition for adoption of sustainable and environmentally conscious construction practices including use of sustainable construction materials and implementation of responsible site management practices. • Registrations with Government and Infrastructure Authorities: The Company is registered with various government and infrastructure development authorities including Public Works Department (PWD), Brihanmumbai Municipal Corporation (BMC) and City and Industrial Development Corporation of Maharashtra Limited (CIDCO), reflecting its technical competency, regulatory compliance and eligibility for execution of large-scale infrastructure projects. Health, Safety and Environment Recognitions and Awards: During FY 2025-26, the Company received recognitions for its health, safety and environment practices across project sites. These include: • IIN Platinum Award 2025 in the category of Best Practices in Health, Safety and Environment (HSE) for Mumbai Metro Line 09 and 7A Project • Certificate of Appreciation from MMRDA for achieving Seven Million Safe Man-Hours at Mumbai Metro Line 7A CA-48 Project • Certificate of Appreciation from L&T Construction for maintaining an outstanding safety performance and achieving Zero Lost Time Injuries (LTI) at the Bandra Wastewater Treatment Facility project These certifications and recognitions collectively support the Company's commitment towards responsible business conduct, operational excellence, workplace safety, environmental sustainability and stakeholder trust.								

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9

5. Specific commitments, goals and targets set by the entity with defined timelines, if any.

The Company continues to strengthen its focus on sustainable and responsible infrastructure development through integration of environmental, social and governance considerations into its business operations and project execution activities.

During FY 2025-26, the Company continued its efforts towards enhancing operational sustainability, improving workplace health and safety practices and promoting responsible resource utilization across project sites.

While the Company is in the process of further formalizing long-term ESG-linked commitments and time-bound targets, it continues to focus on key priority areas including:

- adoption of sustainable construction practices
- efficient utilization of resources including water and energy
- strengthening occupational health and safety measures
- enhancing waste management and environmental protection practices
- promoting responsible business conduct

The Company remains committed towards progressively strengthening its ESG framework and evaluating future opportunities for establishing measurable sustainability-linked goals and targets aligned with its business operations and sector requirements.

6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	As the Company is currently in the process of evaluating and formalizing specific time-bound ESG commitments and targets, detailed performance monitoring against such defined targets is presently not applicable.

Governance, leadership and oversight

7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)

At J. Kumar Infraprojects Limited, we believe that sustainable infrastructure development extends beyond project execution and encompasses responsible environmental stewardship, strong governance, employee well-being and meaningful engagement with the communities in which we operate. As one of India's leading infrastructure development companies, we recognise that integrating Environmental, Social and Governance (ESG) considerations into our business is essential for creating long-term value for our stakeholders while contributing to the nation's infrastructure growth.

The infrastructure sector continues to face evolving ESG-related challenges, including increasing regulatory expectations, climate-related risks, responsible resource utilisation, occupational health and safety, environmental protection and responsible management of large and complex project sites. As our projects are executed across diverse geographical locations and often in environmentally and socially sensitive areas, maintaining high standards of environmental compliance, safety performance and stakeholder engagement remains a key priority.

During FY 2025-26, we continued to strengthen our ESG framework by reinforcing our governance systems, implementing responsible environmental management practices and enhancing our focus on health, safety and operational excellence. Across our project sites, we continued initiatives aimed at controlling dust emissions, improving waste management, promoting resource conservation, undertaking tree plantation and transplantation, implementing environmental monitoring systems and adopting energy-efficient practices such as the use of LED lighting. Battery-powered locomotives in underground projects, use of BS VI compliant equipment and various site-level environmental controls further supported our efforts towards reducing the environmental impact of our operations. The Company also continued to promote responsible waste management, employee awareness and environmental training programmes across its project locations. These initiatives complement our certified management systems, including ISO 9001, ISO 14001 and ISO 45001, and our commitment to maintaining high standards of quality, environmental management and occupational health and safety.

Our people remain at the centre of our sustainability journey. We continued to invest in employee development, workplace safety, grievance redressal mechanisms, ethical business conduct and stakeholder engagement while strengthening our corporate governance framework through our Code of Conduct, Whistle Blower Mechanism, Anti-Bribery and Anti-Corruption Policy and other governance policies that reinforce accountability and transparency across the organisation.

While the Company has made significant progress in embedding ESG considerations into its operations, we also recognise that the sustainability landscape continues to evolve. Accordingly, we remain committed to progressively strengthening our ESG management systems, improving ESG data management and enhancing sustainability disclosures. As outlined in this report, the Company is in the process of further formalising measurable ESG-linked commitments and evaluating future sustainability targets aligned with its business operations, stakeholder expectations and emerging regulatory requirements.

We remain committed to conducting our business responsibly, delivering high-quality infrastructure projects safely and efficiently and creating sustainable value for our customers, employees, shareholders, business partners, communities and the environment. This Business Responsibility and Sustainability Report reflects our continued efforts towards integrating responsible business practices into every aspect of our operations and provides the foundation for our ongoing ESG journey.

8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	The Board of Directors along with the Managing Director(s) is responsible for implementation and oversight of the Business Responsibility and Sustainability - related policies of the Company.
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. The Board of Directors of the Company is responsible for decision-making on sustainability-related matters and oversight of ESG initiatives and policies.

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									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Performance against above policies and follow up action	Board of Directors and respective department heads									Periodically								
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	Board of Directors and respective department heads									Quarterly								

	P1	P2	P3	P4	P5	P6	P7	P8	P9
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.	No. The Company has not carried out any independent external assessment or evaluation of the working of its policies during the reporting year. However, the policies are periodically reviewed internally by the respective functional heads, senior management and the Board of Directors.								

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

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

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

ESSENTIAL INDICATORS

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

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	1	The Company conducted familiarization and awareness programmes for the Board of Directors and Key Managerial Personnel (KMPs) covering topics related to ERP presentations, utilization of Artificial Intelligence to the Company safety, quality, corporate governance, risk management, regulatory and business developments and responsible business practices. The programmes were aimed at enhancing awareness on sustainability-related aspects and alignment with the principles of responsible business conduct. **ERP System:** Confirmation is sought on whether the current Farvision ERP being used is the latest version available from the service provider or an earlier version. Any planned upgrades or version enhancements may also be highlighted. **ERP Utilisation:** An assessment of utilisation of Farvision ERP functionalities may be presented, including modules implemented, extent of usage, and functionalities available but not yet fully deployed. **Digitisation Initiatives:** Status of ongoing digitisation efforts across business processes, including automation in operations, finance, procurement, compliance, and other areas aimed at improving efficiency, quality, safety, and cost effectiveness. **Use of Advanced Technologies (AI):** Overview of current and planned use of Artificial Intelligence and related technologies for analytics, automation, decision support, and operational improvement. **Overall IT Strategy:** Brief update on IT governance, cybersecurity, system integration, and the Company's digital transformation roadmap, including ESG/BRSR-related digital reporting capabilities.	100%
Key Managerial Personnel	1		100%
Employees other than BoD and KMPs	159	The Company conducted various training and awareness programmes for employees during the financial year covering occupational health and safety, which includes First Aid Training, Fire and Safety Training, etc. quality management, workplace hygiene, operational efficiency and responsible workplace practices. The programmes included topics such as work at height safety, use of Personal Protective Equipment (PPE), lifting and rigging safety, excavation and trenching safety, electrical safety, fire safety, confined space safety, material handling, scaffolding safety, machinery and equipment safety, emergency preparedness, road safety and behaviour-based safety. The Company also conducted internal meetings, safety committee meetings, quality and safety audits, quality management trainings and technical sessions on construction quality standards, batching processes, concrete testing and operational procedures. In addition, awareness programmes and health initiatives relating to hygiene, first aid, health check-up camps, HIV awareness, dengue and malaria awareness, International Yoga Day and monsoon-related occupational hazards were conducted to promote employee well-being and workplace safety culture across project sites and operations.	100%
Workers*	-	Not Applicable	0%

*The Company's site-level workforce is primarily engaged through third-party contractors and subcontractors as per applicable statutory requirements and contractual terms. Accordingly, the Company does not maintain a separate category of workers directly on its payroll.

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 regulatory/ enforcement agencies/ judicial institutions**	**Amount (In INR)**	**Brief of the Case**	**Has an appeal been preferred? (Yes/No)**
Penalty/Fine			Nil		
Settlement					
Compounding Fee					

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

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

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

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

Yes. The Company has adopted an Anti-Bribery and Anti-Corruption Policy which demonstrates its commitment towards conducting business operations in an ethical, transparent and accountable manner. The policy provides a framework to prevent bribery, corruption and unethical business practices across all levels of the organization and reinforces the Company's zero-tolerance approach towards any form of corrupt practices.

The policy prohibits offering, giving, soliciting or accepting bribes, facilitation payments, kickbacks or any improper financial or non-financial benefits in the course of business dealings. It is applicable to the Company's directors, employees, agents, contractors, suppliers, and anyone else who acts on behalf of the Company. The policy also outlines expectations with respect to gifts, and interactions with government officials and external stakeholders.

The Company encourages employees and stakeholders to report suspected violations, unethical conduct or instances of bribery through the established reporting and whistle blower mechanisms read with Code of Conduct for Board of Directors and Senior Management. Appropriate disciplinary and corrective actions may be initiated in cases where violations are identified. The policy is periodically reviewed to ensure alignment with applicable laws, regulatory requirements and ethical business practices.

The policy is available on the Company's website at: Anti-Bribery and Anti-Corruption Policy

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

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

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

	FY 2025-26 (Current Financial Year)		FY 2024-25 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	Not Applicable	0	Not Applicable
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	Not Applicable	0	Not Applicable

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.

During the reporting year, no fines, penalties, regulatory actions or judicial proceedings relating to corruption, bribery or conflicts of interest were imposed on the Company or its employees, directors or representatives by any regulatory authority, law enforcement agency or judicial institution. Accordingly, no corrective action in this regard was required or undertaken during FY 2025-26.

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Number of days of accounts payables	83 Days	82 Days

9. Open-ness of business

Provide details of concentration of purchases and sales with trading houses, dealers, and related parties along-with loans and advances & investments, with related parties, in the following format:

Parameter	Metrics	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	0.35%	1.84%
	b. Number of trading houses where purchases are made from	6	11
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	100%	99.92%
Concentration of Sales	a. Sales to dealers / distributors to whom sales are made	Not Applicable	Not Applicable
	b. Number of dealers / distributors to whom sales are made	Not Applicable	Not Applicable
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	Not Applicable	Not Applicable
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	Nil	Nil
	b. Sales (Sales to related parties / Total Sales)	Nil	Nil
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	76.93%	Nil
	d. Investments (Investments in related parties / Total Investments made)	Nil	Nil

LEADERSHIP INDICATORS

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

Total number of awareness programmes held	Topics / principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
520	The Company continued to strengthen sustainability and responsible business practices across its value chain partners (contractors/contract workers) by conducting awareness and capacity-building programmes for contractors, subcontractors, suppliers, transporters, consultants, and contract workers. The programmes focused on Environment, Health & Safety (EHS), occupational health and safety, hazard identification and risk assessment, safe work practices, Behaviour-Based Safety (BBS), use of PPE, work at height safety, lifting operations, excavation safety, electrical safety, confined space entry, fire safety, emergency preparedness, first aid, road safety, environmental protection, waste management, water and energy conservation, climate change awareness, biodiversity protection, business ethics, anti-bribery and anti-corruption, human rights, labour practices, prevention of sexual harassment (POSH), diversity and inclusion, Supplier Code of Conduct, responsible procurement, quality management, regulatory compliance, community health and safety, and business continuity. These initiatives enhanced awareness, strengthened compliance, improved safety performance, and promoted sustainable practices throughout the Company's value chain.	98%

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

Yes. The Company has established processes and controls to identify, disclose and manage conflicts of interest involving members of the Board in accordance with its Code of Conduct for Directors and Senior Management. The Code requires Directors and Senior Management Personnel to act in the best interests of the Company and avoid situations where personal interests may conflict with the interests of the Company.

Directors are required to make necessary disclosures relating to potential or actual conflicts of interest and abstain from participating in discussions or decision-making processes wherever such conflicts may arise. The Company also ensures compliance with applicable provisions relating to related party transactions, ethical conduct and corporate governance through established internal procedures and oversight mechanisms.

The Code of Conduct is available on the Company's website at: Code of Conduct for Directors and Senior Management

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

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.

	Current Financial Year (FY 2025-26)	Previous Financial Year (FY 2024-25)	Details of improvements in environmental and social impacts
R&D	-	-	The Company did not incur any specific Research & Development expenditure towards environmental or social technologies during the reporting year. Nevertheless, continuous improvements were undertaken through site-level environmental management practices, including dust mitigation through regular water sprinkling, installation of GI sheet fencing and green nets to control the spread of construction dust, tree plantation, waste recycling and implementation of environmental awareness training programmes across project sites.
Capex	-	-	No specific capital expenditure was incurred exclusively for environmental or social technologies during the reporting year. However, the Company continued to implement environmental control measures at project sites, including installation of GI sheet fencing, green nets, wheel wash facilities, project and environmental awareness boards at work zones and other site-level environmental management measures to minimise dust emissions, promote environmental awareness and improve overall environmental performance.

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

The Company has procedures and practices in place to promote sustainable sourcing across its procurement and construction activities. While the Company does not currently have a separate formal Sustainable Procurement Policy, procurement decisions and vendor selection processes consider factors such as quality standards, statutory compliance, environmental considerations and responsible business practices in line with the principles outlined in the Company's Business Responsibility Policy and ESG Policy.

It encourages the use of sustainable and low-impact construction materials wherever feasible including recycled and resource-efficient materials in line with project requirements and applicable regulations. Vendor and supplier evaluations also consider parameters relating to compliance, technical capability, quality assurance and ethical business conduct. Through these practices, the Company aims to progressively strengthen responsible sourcing and sustainability considerations across its operations and project activities.

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

The Company estimates that around 40% to 60% of the materials and inputs used during the reporting period were procured from suppliers demonstrating adherence to environmental and compliance-related standards. Preference is generally given to reputed and compliant vendors meeting the Company's quality, technical and responsible sourcing expectations. The Company continues to strengthen sustainability considerations within its procurement practices in line with operational and project requirements.

3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for:

(a) Plastics- Not Applicable

(b) E-waste- Not Applicable

(c) Hazardous waste- Not Applicable

(d) Other waste- Not Applicable

As the Company is engaged in infrastructure construction and development activities and does not manufacture consumer products, processes relating to reclaiming products at end of life for reuse, recycling or disposal for plastics, e-waste, hazardous waste and other product-related waste categories are presently not applicable.

However, the Company follows responsible waste management practices across its project sites and operational locations in line with its ESG framework and applicable environmental regulations. The Company undertakes waste segregation, reuse of construction materials wherever feasible and disposal of waste through authorized recyclers and agencies to minimize environmental impact and promote responsible site management practices.

The relevant policy framework is available on the Company's website at: ESG Policy

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.

Extended Producer Responsibility (EPR) is currently not applicable to the Company's operations. The Company is engaged in infrastructure construction and development activities and does not manufacture, produce or introduce products covered under notified EPR categories such as plastic packaging, electronic goods or batteries. Accordingly, submission of an EPR plan or waste collection plan to Pollution Control Boards is not applicable.

However, the Company continues to implement responsible waste management practices at project sites and operational locations in compliance with applicable environmental regulations and project-specific requirements.

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 independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the web-link.
Nil					

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		

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	FY 2025-26	FY 2024-25
Waste Cubes	65	-

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

	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	Nil					
E-waste						
Hazardous waste						
Other waste						

The disclosure relating to products and packaging reclaimed at the end of life is not applicable to the Company. The Company operates in the infrastructure construction and EPC sector and does not manufacture, sell or distribute consumer products or product packaging requiring end-of-life reclamation, reuse, recycling or disposal. Accordingly, there is no reportable quantity under this disclosure requirement.

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
Nil	Nil

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

ESSENTIAL INDICATORS

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

Category	% Of Employees covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent employees											
Male	6751	0	0%	0	0%	0	0%	6751	100%	0	0%
Female	204	0	0%	0	0%	204	100%	0	0%	0	0%
Total	**6955**	**0**	**0%**	**0**	**0%**	**204**	**2.93**	**6751**	**97.07%**	**0**	**0%**

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)
Other than permanent employees											
Male	0	0	0%	0	0%	0	0%	0	0%	0	0%
Female	0	0	0%	0	0%	0	0%	0	0%	0	0%
Total	**0**	**0**	**0%**	**0**	**0%**	**0**	**0%**	**0**	**0%**	**0**	**0%**

The Company undertakes various measures for the well-being of employees through implementation of occupational health and safety practices, regular health and safety awareness programmes and workplace welfare initiatives. All employees of the Company are covered under the Employee's Compensation Act, 1923 and other applicable statutory provisions ensuring protection in case of work-related injury or illness.

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	0%										
Female											
Total											
Other than permanent workers											
Male	0%										
Female											
Total											

* The Company's site-level workforce is primarily engaged through third-party contractors and subcontractors as per applicable statutory requirements and contractual terms. Accordingly, the Company does not maintain a separate category of workers directly on its payroll. However, the Company ensures that the contractors shall comply with applicable labour laws and provide necessary welfare and safety measures at project sites in accordance with statutory requirements.

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

	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Cost incurred on well-being measures as a % of total revenue of the Company	0.15%	0.14%

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

Benefits	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	0%	Yes	100%	0%	Yes
Gratuity	100%	0%	Yes	100%	0%	Yes
ESI	100%	0%	Yes	100%	0%	Yes
Others-Please Specify	-	-	-	-	-	-

* The Company's site-level workforce is primarily engaged through third-party contractors and subcontractors as per applicable statutory requirements and contractual terms. Therefore, retirement benefits for such workers are not directly applicable to the Company. Retirement benefits are provided to eligible employees of the Company in accordance with applicable statutory requirements and Company policies.

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.

The Company is committed to providing an accessible, safe and inclusive workplace environment for differently abled employees in line with the requirements of the Rights of Persons with Disabilities Act, 2016. The Company endeavors to ensure that its office premises and workplace infrastructure are reasonably accessible and supportive for person with disabilities.

The Company's offices are equipped with accessibility-related infrastructure and facilities such as wheelchair accessible ramps, elevators, handrails along staircases and other basic provisions intended to support accessibility and ease of movement within the workplace. The Company also continues to promote an inclusive and supportive work culture through awareness and sensitization initiatives aimed at encouraging equal opportunity and respect for all employees.

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

Yes. The Company has adopted an Equal Opportunity Policy in line with the provisions of the Rights of Persons with Disabilities Act, 2016. The policy reflects the Company's commitment towards fostering a fair, inclusive and non-discriminatory workplace environment where equal opportunities are provided to all employees and applicants including differently abled persons.

The policy lays down the Company's approach towards ensuring equality in recruitment, employment, training, career development and workplace participation without discrimination on the basis of disability. It also emphasizes maintaining dignity, respect and equal treatment for all individuals across the organization.

The Company endeavours to provide a supportive work environment and promote accessibility and inclusion through appropriate workplace practices and infrastructure measures wherever feasible.

Further, the policy encourages equal participation and integration of differently abled persons into the workforce while ensuring compliance with applicable legal and regulatory requirements relating to rights and protection of persons with disabilities. The Company continues to strengthen awareness and sensitivity towards diversity and inclusion as part of its broader employee welfare and workplace culture initiatives.

The policy is available on the Company's website at: Equal Opportunity Policy

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

Gender	Permanent employees		Permanent workers	
	Return to Work rate	Retention rate	Return to Work rate	Retention rate
Male	Not Applicable	Not Applicable	Not Applicable	
Female	100%	100%		
Total	100%	100%		

* The Company's site-level workforce is primarily engaged through third-party contractors and subcontractors as per applicable statutory requirements and contractual terms. Hence, the above is not applicable to workers.

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

	Yes/No (If yes, then give details of the mechanism in brief)
Permanent workers	Not Applicable
Other than Permanent workers	Not Applicable

	Yes/No (If yes, then give details of the mechanism in brief)
Permanent employees Other than Permanent employees	Yes. The Company has established a comprehensive grievance redressal and employee protection framework to ensure that employees are able to raise workplace concerns, grievances and ethical issues through formal and structured mechanisms. The framework is supported through the Company's Grievance Redressal Policy, Whistle Blower Policy and Policy on Prevention of Sexual Harassment (POSH), each of which addresses different aspects of employee welfare, workplace ethics and protection mechanisms. Under the Grievance Redressal Policy, employees are provided with a formal mechanism to communicate and resolve concerns relating to workplace conditions, employment practices, interpersonal conflicts, discrimination, employee welfare issues and other work-related grievances. The policy aims to ensure timely review and fair resolution of concerns through designated reporting channels and responsible authorities. The mechanism promotes transparent communication and encourages employees to raise issues in an organized and constructive manner. The Company has also implemented a Whistle Blower Policy to strengthen ethical governance and accountability across the organization. The policy enables employees and other stakeholders to report concerns relating to unethical behaviour, fraud, misconduct, corruption, policy violations, misuse of authority or any suspected irregular activities. The mechanism allows reporting through designated channels while maintaining confidentiality of the complainant. The policy also provides protection against retaliation or victimization for individuals reporting concerns in good faith and supports the Company's commitment towards integrity and ethical business conduct. Further, the Company has adopted a Policy on Prevention of Sexual Harassment (POSH) in compliance with applicable legal requirements to ensure a safe, respectful and inclusive workplace environment. The policy provides a framework for prevention, prohibition and redressal of sexual harassment at the workplace. An Internal Committee has been constituted to receive, investigate and address complaints relating to sexual harassment in a confidential, fair and sensitive manner. The Company also undertakes awareness and sensitization initiatives to promote respectful workplace behaviour and awareness regarding employee rights and responsibilities under the POSH framework. Through these policies and mechanisms, the Company seeks to foster a work environment based on dignity, transparency, equality, accountability and mutual respect while ensuring that employee concerns are addressed effectively and responsibly. The relevant policies are available on the Company's website at: POSH Policy, Grievance Redressal Policy and Whistle Blower Policy

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

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total employees/ workers in respective category (A)	No. of employees/ workers in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees/ workers in respective category I (C)	No. of employees/ workers in respective category, who are part of association(s) or Union (D)	% (D/C)
Total Permanent employees	6955	0	0%	7364	0	0%
-Male	6751	0	0%	7159	0	0%
-Female	204	0	0%	205	0	0%
Total Permanent workers	0	0	0%	0	0	0%
-Male	0	0	0%	0	0	0%
-Female	0	0	0%	0	0	0%

8. Details of training given to employees and workers:

Category	FY 2025-26 (Current Financial Year)					FY 2024-25 (Previous Financial Year)				
	Total (A)	On Health and Safety measures		On skills up gradation		Total (D)	On Health and Safety measures		On skills up gradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
					Employees					
Male	6751	6751	100%	6751	100%	7159	7159	100%	7159	100%
Female	204	204	100%	204	100%	205	205	100%	205	100%
Total	**6955**	**6955**	**100%**	**6955**	**100%**	**7364**	**7364**	**100%**	**7364**	**100%**
					Workers					
Male	0	0	0%	0	0%	0	0	0%	0	0%
Female	0	0	0%	0	0%	0	0	0%	0	0%
Total	**0**	**0**	**0%**	**0**	**0%**	**0**	**0**	**0%**	**0**	**0%**

* The Company has hired contractors and subcontractors who engage workers at project sites. During the reporting period, various training and awareness programmes were conducted for employees and site-level workforce focusing on health, safety and operational aspects. These sessions were aimed at promoting safe working practices, enhancing workplace awareness and mitigating site-level risks across project locations.

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

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	6751	6751	100%	7159	7159	100%
Female	204	204	100%	205	205	100%
Total	**6955**	**6955**	**100%**	**7364**	**7364**	**100%**
Male	0	0	0%	0	0	0%
Female	0	0	0%	0	0	0%
Total	**0**	**0**	**0%**	**0**	**0**	**0%**

10. Health and safety management system:

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

The Company has implemented a comprehensive Occupational Health and Safety Management System across its offices and project sites covering employees and site-level workforce. The system is based on the PDCA (Plan, Do, Check and Act) framework and is guided through the Corporate HSE Manual, defined HSE objectives and targets and established health, safety and environmental management practices.

The Company has implemented ISO 45001:2018 for Occupational Health and Safety Management and ISO 14001:2015 and 14001:2025 for Environmental Management across applicable operations and project activities. To strengthen implementation and monitoring of HSE practices, the Company conducts daily tool box meetings, weekly HSE inspections, monthly HSE committee meetings, quarterly HSE audits and quarterly HSE review meetings at the Managing Director level.

The Company has also established a centralized system of HSE formats and checklists to ensure uniform implementation of safety requirements across project sites. A formal Permit to Work (PTW) system is implemented for high-risk activities involving multi-level review and authorization prior to commencement of work. Monthly HSE performance reviews are conducted to assess key safety indicators such as safe man-hours, accident frequency rates and training effectiveness, while clearly defined HSE objectives and targets support continual improvement in workplace safety performance. The Company also promotes a positive safety culture through recognition and reward initiatives for exemplary safety performance.

The Company has also constituted a Management Safety Review Team comprising Site Heads, Safety Officers, HR representatives and Engineering team members to periodically review safety performance, monitor implementation of safety initiatives and strengthen safety governance across project locations. The review process is further supported through guidance and oversight from senior management.

The system also includes regular safety trainings, incident reporting and monitoring mechanisms, risk assessment practices and awareness initiatives including celebration of important HSE days to strengthen workplace safety culture and continual improvement across project locations and offices.

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

The Company follows a structured approach to identify work-related hazards and assess occupational risks across its project sites and operations on both routine and non-routine basis. Hazard Identification and Risk Assessment (HIRA) is carried out for high-risk activities to identify potential hazards and implement necessary control measures before commencement of work. The Company periodically reviews Hazard Identification and Risk Assessment (HIRA) studies to evaluate changes in operational conditions, identify emerging risks and implement additional control measures aimed at further reducing workplace risks.

The Company also undertakes routine workplace inspections, Job Safety Analysis (JSA) and pre-task risk assessments to evaluate operational risks associated with specific activities and site conditions. Tool box talks and safety briefings are conducted regularly to communicate safety precautions, work procedures and hazard awareness to the workforce prior to execution of activities.

In addition, weekly safety walks are conducted by project leadership teams to identify hazards, verify compliance with safety requirements and strengthen on-site safety oversight. The Company also follows a Daily Safety Observation process through which unsafe acts and unsafe conditions are identified, documented and addressed promptly. For high-risk activities, a formal Permit to Work system is utilized to ensure that hazards are evaluated and appropriate controls are implemented prior to commencement of work.

Further, method statements are prepared for critical activities outlining work processes, associated hazards and preventive measures. Regular safety audits and inspections are also conducted to review compliance with safety requirements, assess effectiveness of safety controls and support continual improvement in workplace health and safety practices across project locations.

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

The Company has established structured processes and reporting mechanisms through which workers and site-level workforce can identify, report and communicate work-related hazards, unsafe conditions and safety concerns arising during project execution and operational activities. These mechanisms are aimed at promoting proactive hazard identification, strengthening worker participation in safety management and ensuring timely corrective and preventive actions across project sites.

The Company has implemented a formal hazard reporting process through which workers may report unsafe acts, unsafe conditions and potential workplace risks to supervisors, HSE personnel and concerned authorities. Hazard-related concerns are also discussed and communicated during pre-start talk meetings and daily safety interactions conducted prior to commencement of work activities to ensure awareness of site-specific risks and required safety precautions.

In addition, workers participate in hazard analysis and risk assessment exercises conducted for various operational and high-risk activities. These assessments assist in identifying potential hazards, evaluating associated risks and implementing appropriate control measures before work execution. The Company also utilizes the "JKIL Safety Buddy" App as part of its HSE monitoring and compliance framework through which safety observations, hazard reporting and compliance-related concerns may be recorded, monitored and tracked for timely action.

The Company further encourages active workforce participation through monthly Safety Committee meetings involving management and worker representatives, where safety concerns, near misses and corrective actions are reviewed. Daily Safety Observation processes support real-time identification and reporting of unsafe acts and conditions, enabling timely intervention and corrective action. In the event of incidents, formal accident investigation procedures and root cause analyses are conducted to identify underlying causes and implement preventive measures to avoid recurrence.

These processes collectively support the Company's objective of maintaining a safe working environment and encouraging active workforce participation in workplace health and safety management across project locations.

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

The Company provides employees and site-level workforce with access to non-occupational medical and health consultation services across its registered office, major project locations and operational sites. The Company undertakes pre-employment medical check-ups and routine health check-up programmes to monitor and support workforce health and well-being.

Medical centres have been established at working sites and qualified doctors and nurses are deployed for providing basic medical assistance and healthcare support. Permanent ambulances are also maintained at project sites to address medical emergencies and support timely response during emergency situations. In addition, the Company maintains tie-ups with nearby hospitals and healthcare facilities for providing advanced medical treatment and emergency medical support whenever required.

The Company also conducts regular health check-up programmes and health awareness initiatives as part of its efforts towards promoting employee and worker well-being and maintaining a safe and healthy work environment across project locations.

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

Safety Incident/Number	Category	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	Not Applicable	Not Applicable
Total recordable work-related injuries	Employees	0	0
	Workers	Not Applicable	Not Applicable
No. of fatalities	Employees	0	0
	Workers	Not Applicable	Not Applicable
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	Not Applicable	Not Applicable

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

The Company follows a comprehensive approach towards ensuring a safe and healthy workplace across its project sites and operational locations through implementation of structured health, safety and environmental management practices. Safety management measures are integrated into day-to-day operations with the objective of minimizing workplace risks, strengthening safety awareness and promoting a strong safety culture across the organization.

The Company's health and safety management framework is supported by a comprehensive HSE Manual developed in alignment with ISO 45001:2018 and ISO 14001 standards. The manual provides guidance on emergency management, environmental management practices, operational safety requirements, standardized formats, checklists and permit systems to support consistent implementation of health and safety controls across project locations.

The Company conducts mandatory safety induction programmes for 100% of new joiners to familiarize employees and site-level workforce with applicable safety procedures, emergency response systems, site-specific hazards and safe working practices. Regular safety trainings, refresher programmes and awareness sessions are also conducted by the Chief Safety Manager (CSM) and Health, Safety and Environment (HSE) Corporate Head to reinforce compliance with safety requirements and strengthen workplace safety awareness.

Daily tool box talks and safety briefings are conducted at project sites prior to commencement of activities to communicate job-specific hazards, control measures and operational precautions. The Company also undertakes Hazard Identification and Risk Assessment (HIRA), Job Safety Analysis and pre-task risk assessments for high-risk and critical activities to identify potential hazards and implement preventive and corrective measures before execution of work.

To strengthen operational safety controls, the Company strictly implements Permit to Work (PTW) systems for high-risk activities including work at height, hot work and other critical operations. Standardized hard barricading systems and fall protection arrangements have also been implemented across elevated metro project segments and work areas to enhance worker safety and prevent fall-related incidents.

The Company undertakes regular preventive maintenance and Third-Party Inspections (TPI) for cranes, lifting equipment and other heavy machinery to ensure operational safety, equipment reliability and compliance with safety standards. In addition, regular workplace inspections, HSE audits and safety monitoring activities are carried out across project locations to review safety performance and identify opportunities for continual improvement. Also, weekly safety walks are conducted by the Chief Safety Manager, Project Manager and core project teams to identify hazards in real time, verify compliance with safety requirements and reinforce accountability towards workplace safety across project sites.

The Company also implements a Daily Safety Observation process through which unsafe acts and unsafe conditions are identified, documented and addressed promptly. Findings from these observations are analysed to identify recurring trends and implement corrective actions to prevent incidents and strengthen workplace safety performance.

Monthly Safety Committee meetings involving management representatives and workers are also conducted to review safety performance, discuss near misses, evaluate the effectiveness of existing controls and identify opportunities for further improvement in workplace safety practices.

To support emergency preparedness and response, the Company conducts regular fire drills and emergency response drills to ensure preparedness of the Emergency Response Team (ERT) and workforce in handling emergency situations. Medical centres, ambulances and healthcare support systems are also maintained at project sites to facilitate timely medical assistance and emergency care.

The Company further promotes employee and worker well-being through periodic health check-up programmes, awareness initiatives and workplace hygiene measures across operational locations. Through these initiatives, the Company continues to strengthen its commitment towards maintaining safe, healthy and responsible workplaces for employees, workers and other stakeholders associated with its operations.

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

	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0	Not Applicable	0	0	Not Applicable
Health & Safety	0	0	Not Applicable	0	0	Not Applicable

14. Assessments for the year:

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

Assessments relating to working conditions and health and safety practices were conducted across all applicable offices and project sites of the Company during the reporting period. The assessment coverage for such practices was 100% and no material corrective actions were identified or required based on the assessments conducted.

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.

Not Applicable.

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)

No. The Company does not directly extend life insurance or compensatory packages to site-level workers as they are engaged through contractors and subcontractors and are not on the Company's payroll. However, the Company expects contractors to comply with applicable statutory requirements relating to worker compensation and welfare.

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

The Company undertakes measures to encourage compliance with applicable statutory requirements by its value chain partners including contractors, subcontractors and vendors. The Company expects such parties to comply with applicable laws relating to statutory dues, labour compliances and tax requirements as applicable.

The Company also undertakes compliance monitoring activities including verification of relevant statutory documents and GST-related compliance through available mechanisms and records. Compliance expectations are incorporated within contractual arrangements and are monitored by the concerned commercial and administrative teams during the course of project execution and business operations.

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

	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Employees	Nil			
Workers				

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)

The Company provides transition support measures to employees in cases of retirement or separation from employment. These measures include assistance relating to notice period formalities, documentation support and full & final settlement processes to facilitate a smooth transition and orderly closure of employment-related matters.

5. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Health & Safety practices	The Company engages with established vendors and value chain partners who are expected to comply with applicable health and safety standards, working condition requirements and statutory obligations. During the vendor onboarding and engagement process, the Company undertakes preliminary compliance and documentation checks relating to operational and statutory requirements. While the Company has not maintained quantified percentage-based assessment data for value chain partners during the reporting period, it continues to strengthen its vendor evaluation and monitoring processes relating to health and safety practices and working conditions. The Company is also in the process of further enhancing its vendor assessment framework to support more structured monitoring and measurable reporting in future periods.
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.

Not Applicable

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

ESSENTIAL INDICATORS

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

The Company identifies its key stakeholder groups through an internal assessment process based on the nature of engagement, level of influence, operational impact and relevance to the Company's business activities and long-term objectives. The process involves inputs from management, functional departments and project teams to identify stakeholders who are directly or indirectly associated with the Company's operations, projects and decision-making processes.

Stakeholders are broadly classified into internal and external categories including employees, contractors, subcontractors, suppliers, clients, investors, shareholders, regulatory authorities, local communities and other business partners. The stakeholder identification process is periodically reviewed considering project locations, operational requirements, regulatory developments and evolving business and sustainability-related considerations to ensure effective engagement and responsiveness towards stakeholder expectations.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/ No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Shareholders & Investors	No	Stock exchange intimations, annual reports, Annual General Meetings (AGM), emails, website, presentations quarterly Analyst / Investor Meet, earnings/ result announcements, press releases, newspaper advertisements, "Saksham Niveshak" awareness campaign.	Quarterly, Half-yearly, Annually & Event-Based	AGMs allow shareholders to communicate directly with the Board of Directors. Discussion on financial and operational performance, corporate developments, strategic updates, governance matters and addressing investor queries and concerns are a part of the quarterly earnings calls. The Company conducted the "Saksham Niveshak" shareholder awareness campaign in association with its Registrar & Transfer Agent to promote investor awareness and strengthen shareholder engagement.

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/ No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Contractors and Subcontractors	No	Emails, meetings, telephonic interactions and project coordination discussions	Periodically	Discussions relating to project execution, safety compliance, timelines, operational coordination, quality expectations and contractual matters
Government and Regulatory Bodies	No	Statutory filings, submissions, applications, meetings and official communications	As per regulatory timelines and requirements	Regulatory approvals, statutory compliance, project-related permissions, reporting obligations and other compliance-related matters
Suppliers and Vendors	Yes	Emails, supplier and vendor meetings, agreements, compliance checks and periodic interactions	Periodically	Discussions relating to procurement, delivery schedules, quality standards, statutory compliance, operational requirements and business continuity
Employees	No	Telephonic interactions, Emails, meetings, training programmes, internal communications, induction programs, grievance handling process, performance appraisal and one-on-one interactions **JKIL Safety Buddy**" App Daily tool box talks	On a regular basis	Employee engagement, performance discussions, skill development, workplace safety, welfare initiatives, organizational updates and grievance redressal
Communities	Yes	Community meetings, awareness programmes, campaigns and local engagement initiatives, CSR projects and engagements,	Periodically	CSR activities, local community development, project-related social impact discussions, grievance handling and stakeholder feedback

LEADERSHIP INDICATORS

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

   The Company facilitates stakeholder consultations on economic, environmental and social matters through formal and informal engagement mechanisms across various functions and project locations. Feedback and concerns from stakeholders including employees, contractors, suppliers, communities, investors and regulatory authorities are gathered through meetings, interactions, reviews, audits and other communication channels.

   The inputs received from such stakeholder engagements are reviewed by the concerned functional departments and senior management and are subsequently communicated to the Board of Directors or relevant management personnel as part of periodic operational reviews, compliance discussions, ESG-related assessments and strategic decision-making processes. This enables the Board and management to consider stakeholder perspectives while reviewing business operations, sustainability-related matters and policy-level decisions.

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

   The Company considers stakeholder consultation as an important mechanism for identifying and managing environmental and social topics relevant to its operations and project activities. Inputs received from employees, contractors, suppliers, local communities, clients and regulatory authorities through regular engagements, meetings and operational interactions assist the Company in understanding stakeholder expectations, site-level concerns and emerging ESG-related matters.

   Feedback received from communities and local stakeholders has supported the Company in identifying focus areas for CSR and community development initiatives including local engagement and welfare-related activities. Similarly, interactions with employees, contractors and project teams have contributed towards strengthening workplace health and safety practices, safety awareness programmes and implementation of operational control measures across project sites.

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

The Company engages with vulnerable and marginalized stakeholder groups primarily comprising local communities surrounding project sites and site-level workforce engaged through contractors and subcontractors. Stakeholder interactions are carried out through community meetings, site-level discussions, grievance mechanisms and regular operational engagement activities to understand concerns relating to project execution, safety, environmental impacts and community welfare.

Based on the feedback and concerns received, the Company undertakes appropriate measures wherever feasible including implementation of safety and housekeeping practices at project sites, management of site-related disruptions and maintenance of safe working surroundings. The Company also conducts health and safety awareness programmes, medical check-up initiatives and safety trainings for workforce engaged at project locations to support worker well-being and workplace safety.

PRINCIPLE 5: Businesses should respect and promote human rights

ESSENTIAL INDICATORS

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

Category	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Total (A)	No. of employees / workers covered (B)	% (B/A)	Total (C)	No. of employees / workers covered (D)	% (D/C)
Employees						
Permanent	6955	6955	100%	7364	7364	100%
Other than permanent	0	0	0%	0	0	0%
Total Employees	**6955**	**6955**	**100%**	**7364**	**7364**	**100%**
Workers						
Permanent	0	0	0	0	0	0
Other than permanent	0	0	0	0	0	0
Total Workers	**0**	**0**	**0**	**0**	**0**	**0**

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

Category	FY 2025-26 Current Financial Year					FY 2024-25 Previous Financial Year				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. C	% (C/A)		No. (E)	% (E/D)	No. F	% (F/D)
Employees										
Permanent										
Male	6751	0	0%	6751	100%	7159	0	0%	7159	100%
Female	204	0	0%	204	100%	205	0	0%	205	100%
Other than permanent										
Male	0	0	0%	0	0%	0	0	0%	0	0%
Female	0	0	0%	0	0%	0	0	0%	0	0%
Workers										
Permanent										
Male	0	0	0%	0	0%	0	0	0%	0	0%
Female	0	0	0%	0	0%	0	0	0%	0	0%
Other than permanent										
Male	0	0	0%	0	0%	0	0	0%	0	0%
Female	0	0	0%	0	0%	0	0	0%	0	0%

3. Details of remuneration/salary/wages

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)*	4	75000000	0	-
Key Managerial Personnel	5	75000000	1	5827951
Employees other than BoD and KMP	6715	351319	204	354385
Workers**	-	-	-	-

*The Non-Executive Independent Directors of the Company are entitled to sitting fees and sitting fees have not been considered as remuneration.
**The Company's site-level workforce is primarily engaged through third-party contractors and subcontractors as per applicable statutory requirements and contractual terms. Accordingly, the Company does not maintain a separate category of workers directly on its payroll.

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

	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Gross wages paid to female as % of total wages	2.63%	2.47%

4. Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes/No)

Yes. The management of the Company oversees matters relating to human rights and workplace-related concerns, and act as the focal points for monitoring and addressing human rights-related issues that may arise in the course of business operations.

Their responsibilities include supporting implementation of policies and practices relating to ethical labour practices, non-discrimination, employee welfare, workplace dignity and grievance redressal mechanisms. The concerned personnel also oversee awareness initiatives and coordination relating to workplace conduct and employee-related concerns to ensure alignment with the Company's commitment towards responsible and ethical business practices.

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

The Company has established internal mechanisms and policies for addressing grievances and concerns relating to human rights, workplace conduct and employee welfare in a fair, transparent and confidential manner. Employees and workforce may raise concerns relating to discrimination, harassment, unethical conduct, workplace behaviour or other human rights-related matters through designated grievance reporting channels, supervisors and the Human Resources function.

The grievance redressal framework is supported through the Company's Grievance Redressal Policy, Whistle Blower Policy and Prevention of Sexual Harassment (POSH) Policy which provide structured procedures for reporting, reviewing and resolving complaints and concerns. These mechanisms are intended to ensure confidentiality, protection against retaliation and timely resolution of grievances in accordance with applicable legal and organizational requirements.

The HR Head of Department and Lead Business HR Head oversee implementation and monitoring of the grievance handling mechanisms and coordinate review and resolution of concerns relating to human rights and workplace-related matters across the organization.

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

	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	0	0	Not Applicable	0	0	Not Applicable
Discrimination at workplace	0	0	Not Applicable	0	0	Not Applicable
Child Labour	0	0	Not Applicable	0	0	Not Applicable
Forced Labour/ Involuntary Labour	0	0	Not Applicable	0	0	Not Applicable
Wages	0	0	Not Applicable	0	0	Not Applicable
Other human rights related issues	0	0	Not Applicable	0	0	Not Applicable

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

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

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

The Company has established policies and grievance redressal mechanisms to prevent discrimination, harassment, retaliation and unfair treatment within the workplace and to ensure protection of complainants raising concerns in good faith. The framework is supported through the Prevention of Sexual Harassment (POSH) Policy, Equal Opportunity Policy, Whistle Blower Policy and Code of Conduct which collectively promote a safe, respectful, inclusive and non-discriminatory workplace environment.

In accordance with applicable legal requirements, the Company has constituted an Internal Committee under the POSH framework for addressing complaints relating to sexual harassment at the workplace. Complaints received are handled in a confidential, fair and sensitive manner through established procedures and the Company endeavors to ensure that complainants are protected from retaliation, victimization or adverse treatment during and after the investigation process.

The Equal Opportunity Policy further reinforces the Company's commitment towards equal treatment, inclusion and non-discrimination for all employees including differently abled persons. Employees are encouraged to report concerns relating to discrimination, harassment, unethical conduct or workplace misconduct through designated reporting channels and grievance mechanisms.

The Company also maintains whistle blowers and grievance reporting mechanisms through which concerns may be raised confidentially and reviewed by the concerned authorities. These measures are aimed at fostering employee confidence, ethical workplace behavior and a secure environment where employees and workforce can raise concerns without fear of adverse consequences.

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

Yes. The Company incorporates requirements relating to compliance with applicable labour laws, workplace safety and ethical business practices within its agreements and contractual arrangements with contractors, vendors, suppliers and service providers. These contractual expectations are intended to support responsible business conduct and promote fair and lawful working practices across the value chain.

The Company expects its business partners to comply with applicable statutory requirements relating to wages, employee welfare, workplace health and safety and other labour-related obligations. The contractual arrangements also emphasize adherence to ethical practices and compliance standards during execution of business activities and project operations.

Such requirements are supported through vendor onboarding processes, documentation reviews and periodic compliance monitoring undertaken during the course of engagement with value chain partners.

10. Assessments for the year:

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

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

    None of the risks or concerns were identified during the assessment.

LEADERSHIP INDICATORS

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

   During the reporting period, the Company did not receive any material human rights-related grievances or complaints requiring modification or introduction of specific business processes. Accordingly, no corrective changes in business processes were required in this regard during FY 2025-26.

   However, the Company continues to maintain and periodically review its policies, grievance redressal mechanisms and workplace practices relating to employee welfare, workplace conduct, non-discrimination and ethical business practices to support alignment with applicable human rights principles and legal requirements.

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

   The Company has not conducted a separate formal human rights due-diligence exercise during the reporting period. However, human rights-related principles and practices are integrated within the Company's overall governance, employee welfare and compliance framework through its policies, code of conduct and workplace practices.

   The Company's internal mechanisms and policies address areas relating to ethical conduct, non-discrimination, workplace dignity, employee welfare, occupational health and safety and compliance with applicable labour laws and statutory requirements.

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

   Yes. The Company endeavours to ensure that its office premises are accessible to differently abled visitors in line with the requirements of the Rights of Persons with Disabilities Act, 2016. The offices are equipped with accessibility-related infrastructure and basic facilities such as ramps, elevators and other provisions intended to support ease of access and movement for differently abled individuals including visitors.

   These measures reflect the Company's commitment towards promoting accessibility, inclusion and equal opportunity while fostering a respectful and barrier-free environment for employees, visitors and other stakeholders.

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	-
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.

   Not Applicable. During the reporting period, the Company did not conduct formal assessments relating to human rights parameters for value chain partners under the referred disclosure. Accordingly, no significant risks or concerns were identified requiring corrective action during FY 2025-26.

   However, the Company continues to undertake preliminary compliance-related checks and documentation reviews during vendor onboarding and engagement processes and is in the process of strengthening its vendor evaluation framework relating to responsible business and compliance practices.

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

ESSENTIAL INDICATORS

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

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
From renewable sources		
Total electricity consumption (A)	-	-
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	-	-
Total energy consumed from renewable sources (A+B+C)	-	-
From non-renewable sources		
Electricity consumption- [in Giga Joules] (D)	39406	53863
Fuel Consumption- [in Giga Joules] (E)	582746	546165
Energy consumption through other sources (F)	-	-
Total energy consumed from non-renewable sources [in Giga Joules] (D+E+F)	**622152**	**600028**
Total energy consumed [in Giga Joules] (A+B+C+D+E+F)	**622152**	**600028**
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations) – GJ per crore rupees	108.71	105.39
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	2244	2360.70
Energy intensity in terms of physical Output	Refer Note 1	27475
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

Note 1: As JKIL is an infrastructure and construction company, its physical output comprises two distinct segments. During FY 2025-26, the Company executed 29.634 km of infrastructure projects, including roads, metro corridors, bridges and tunnels, and 90002.66 sq. m. of building construction projects. Since these two categories of physical output are measured using different units (km and sq. m.), a single physical output-based intensity metric cannot be meaningfully determined. Accordingly, the calculation of intensity in terms of physical output is not ascertainable.

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

No. The Company has not undertaken any independent assessment, evaluation or external assurance of the disclosures under the Business Responsibility and Sustainability Report during the reporting period. The Company currently relies on internal review and monitoring mechanisms for compilation and reporting of ESG and sustainability-related information.

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

   No, The Company does not fall under PAT scheme of Government of India.

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

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	-	-
(iii) Third party water (KL)	5,82,544	5,73,891
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres) (I + ii + iii + iv + v)	**5,82,544**	**5,73,891**
Total volume of water consumption (in kilolitres)	**5,82,544**	**5,73,891**

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water intensity per rupee of turnover (Total Water Consumption / Revenue from operations) – KL per crore rupees	101.79	100.80
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	2101.14	2257.87
Water intensity in terms of physical output	Refer Note 1	26278
Water intensity (optional) – the relevant metric may be selected by the entity	-	-

Note 1: As JKIL is an infrastructure and construction company, its physical output comprises two distinct segments. During FY 2025-26, the Company executed 29.634 km of infrastructure projects, including roads, metro corridors, bridges and tunnels, and 90002.66 sq. m. of building construction projects. Since these two categories of physical output are measured using different units (km and sq. m.), a single physical output-based intensity metric cannot be meaningfully determined. Accordingly, the calculation of intensity in terms of physical output is not ascertainable.

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

No. The Company has not undertaken any independent assessment, evaluation or external assurance of the disclosures under the Business Responsibility and Sustainability Report during the reporting period. The Company currently relies on internal review and monitoring mechanisms for compilation and reporting of sustainability and ESG-related information.

4. Provide the following details related to water discharged:

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
- No treatment	-	-
- 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	5,82,544	573891
- With treatment – please specify level of treatment	-	-
Total water discharged (in kilolitres)	**5,82,544**	**573891**

The Company undertakes water discharge management practices in accordance with applicable environmental requirements and operational conditions at project sites and offices. Water generated from construction and site activities is primarily managed through appropriate drainage and discharge practices including discharge onto open land where natural absorption takes place, depending upon site conditions and operational requirements.

Wastewater generated from office premises and related facilities is generally directed to municipal drainage or sewer systems through established infrastructure and applicable disposal arrangements. The Company continues to monitor its water management and discharge practices with the objective of minimizing environmental impact and maintaining compliance with applicable environmental guidelines and regulatory requirements.

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

No. The Company has not undertaken any independent assessment, evaluation or external assurance of the disclosures under the Business Responsibility and Sustainability Report during the reporting period. The Company currently relies on internal review and monitoring mechanisms for compilation and reporting of sustainability and ESG-related information.

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

Not Applicable. The Company is engaged in infrastructure construction and development activities and does not operate manufacturing or industrial processing facilities generating significant industrial effluents requiring implementation of a Zero Liquid Discharge (ZLD) mechanism. Accordingly, installation of a ZLD system is presently not applicable to the Company's operations.

However, the Company continues to undertake responsible water usage and water discharge management practices across its project sites and offices in line with applicable environmental requirements and operational conditions.

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

Parameter	Please specify unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Nox	Mg/m3	9 - 76	8.1 - 69.42
Sox	Mg/m3	3 - 48	4.9 – 45.65
Particulate matter (PM)- includes PM10 PM2.5	Mg/m3	 26 - 442 9 - 300	 30.4 – 282.87 18.4 – 107.12
Persistent organic pollutants (POP)		-	-
Volatile organic compounds (VOC)		-	-
Hazardous air pollutants (HAP)		-	-
Others		-	-

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.

None

Air emission values are reported as a range (minimum–maximum) considering the monitoring results from all project sites during the reporting period. Since monitoring was conducted at multiple locations on different dates, a range has been disclosed instead of an average to appropriately represent the Company's overall performance. The reported values are based on monitoring carried out by accredited laboratories in accordance with applicable regulatory requirements.

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

Parameter	Unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	43320.4	41118.83
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	7771.74	10877.26
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations) - MT per crore rupees		8.93	9.13
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)		184.28	204.57
Total Scope 1 and Scope 2 emission intensity in terms of physical output		Refer Note 1	2381
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity		-	-

Note 1: As JKIL is an infrastructure and construction company, its physical output comprises two distinct segments. During FY 2025-26, the Company executed 29.634 km of infrastructure projects, including roads, metro corridors, bridges and tunnels, and 90002.66 sq. m. of building construction projects. Since these two categories of physical output are measured using different units (km and sq. m.), a single physical output-based intensity metric cannot be meaningfully determined. Accordingly, the calculation of intensity in terms of physical output is not ascertainable.

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

No. The Company has not undertaken any independent assessment, evaluation or external assurance of the disclosures under the Business Responsibility and Sustainability Report during the reporting period. The Company currently relies on internal review and monitoring mechanisms for compilation and reporting of sustainability and ESG-related information.

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

Yes. The Company has continued to implement various initiatives across its project sites to reduce greenhouse gas (GHG) emissions and minimise the environmental impact of its construction activities. These initiatives focus on improving fuel efficiency, reducing emissions from construction equipment, conserving natural resources and enhancing environmental management practices.

To reduce emissions from construction machinery, the Company has procured new equipment compliant with BS VI emission standards, which offer lower exhaust emissions compared to earlier-generation equipment. Battery-powered locomotives and MSV vehicles continue to be deployed in underground tunnel projects, reducing dependence on diesel-operated equipment and lowering direct greenhouse gas emissions within confined work environments.

The Company has also adopted energy-efficient practices through the use of LED lighting at project sites, contributing to reduced electricity consumption. In addition, regular preventive maintenance of vehicles and construction equipment is carried out to improve fuel efficiency and minimise emissions arising from operations.

Several site-level environmental management measures have been implemented to control dust emissions and improve local air quality. These include installation of continuous ambient air monitoring systems, periodic water sprinkling, installation of wheel wash facilities at batching plants, sprinkler systems at aggregate bins and installation of GI sheet barricades and green nets to minimise the spread of construction dust beyond project boundaries.

Nature-based initiatives continue to form an important part of the Company's environmental management approach. During the reporting year, the Company carried out 18,962 tree plantations and 4,489 tree transplantations, supporting carbon sequestration, biodiversity conservation and ecological restoration. At coastal project locations, construction activities in mangrove areas are undertaken only after obtaining the necessary statutory approvals. At the Anand Saket Road Project, Thane, where 31 mangrove trees were affected, the Company undertook compensatory plantation of 310 mangroves in accordance with the approved regulatory requirements.

To minimise waste generation and improve resource efficiency, the Company focuses on reducing material consumption at source and conducts regular environmental awareness programmes, toolbox talks and training sessions for engineers and workmen. Housekeeping practices are maintained across project sites to prevent debris accumulation, while waste recycling and other environmental management practices are implemented to reduce the overall environmental footprint of construction activities.

Collectively, these initiatives demonstrate the Company's continued commitment towards reducing greenhouse gas emissions, protecting natural ecosystems and integrating sustainable environmental practices into its project execution.

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

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Waste generated		
Plastic waste (A) (MT)	8.7	0.1114
E-waste (B) (MT)	0.005	-
Bio-medical waste (C) (MT)	0.0218	-
Construction and demolition waste (D) (M^3)	28,874.5	Refer Note 2
Construction Waste (Excavted Soil)	545,864.4	
Battery waste (E) (Nos)	0.4	-
Radioactive waste (F)	0	-
Other Hazardous waste. Please specify, if any. (G)	1.1	Refer Note 2
Other Waste:	-	-
Total (A+B + C + D + E + F + G + H) (MT)	**574749.1**	**1.0704**
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	100.42	0.00019

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	2073.02	0.0042
Waste intensity in terms of physical output	Refer Note 1	0.049
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-
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 (MT)	55	Refer Note 2
(ii) Re-used (MT)	143.5	-
(iii) Other recovery operations	-	-
Total	**198.5**	**-**
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	-	-
(ii) Landfilling (MT)	30812.4	Refer Note 2
(iii) Other disposal operations	-	-
Total	**30812.4**	**-**

During the current year, the Company strengthened its waste tracking process to capture the quantity of waste generated, recycled, reused and disposed of through landfill, either directly by the Company or through authorised waste management agencies. As a result of this improved tracking methodology, the current year's figures are not directly comparable with those reported in the previous year.

Note 1: As JKIL is an infrastructure and construction company, its physical output comprises two distinct segments. During FY 2025-26, the Company executed 29.634 km of infrastructure projects, including roads, metro corridors, bridges and tunnels, and 90002.66 sq. m. of building construction projects. Since these two categories of physical output are measured using different units (km and sq. m.), a single physical output-based intensity metric cannot be meaningfully determined. Accordingly, the calculation of intensity in terms of physical output is not ascertainable.

Note 2- JKIL follows a structured and responsible approach to managing waste generated across its construction sites and office premises. Construction waste, primarily resulting from land excavation, is initially collected and stored in designated areas at the project site. An authorized third-party agency collects this waste every one to two days for safe disposal or repurposing. Excavated material is often repurposed for landfilling by the authorized agency, for which the Company also holds a valid waste recycling certificate. In addition, concrete waste, including washed cement-sand mixtures, is reclaimed and reused onsite wherever feasible.

The Company also handles steel waste responsibly, with approximately 90% of scrap steel sent to certified scrap dealers for recycling. Smaller steel particles that remain on-site may become embedded in the soil. Waste oil generated from machinery is collected by registered dealers, who refine and reuse it in processes such as rust prevention for steel components. In terms of dry and packaging waste, items such as paper, cardboard, oil cans, and plastics are segregated and handed over to thirdparty recyclers.

As part of its commitment to improving waste traceability and aligning with evolving sustainability reporting requirements, the Company is in the process of implementing a mechanism to record the quantity and type of waste generated at project sites. These practices collectively reflect JKIL's ongoing effort to minimize its environmental impact and promote efficient resource utilization.

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

No. The Company has not undertaken any independent assessment, evaluation or external assurance of the disclosures under the Business Responsibility and Sustainability Report during the reporting period. The Company currently relies on internal review and monitoring mechanisms for compilation and reporting of sustainability and ESG-related information.

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

The Company follows structured waste management practices across its project sites and offices in accordance with applicable environmental regulations and operational requirements. Construction-related waste including excavated material, construction and demolition (C&D) waste, steel scrap, concrete residue, packaging waste and other site-generated waste is segregated at source and managed through designated handling, reuse, recycling and disposal processes.

Wherever feasible, excavated soil is reused for on-site backfilling activities, while a significant portion of C&D waste is reused for temporary road construction, access road stabilisation and other site applications. The remaining excavated material and construction waste are transported and disposed of through authorized agencies and approved disposal facilities. Steel scrap and other recyclable materials are sent to authorized recyclers and scrap vendors, while paper, plastic, cardboard and other recyclable office waste are segregated and disposed of through authorized waste management agencies.

Organic waste generated at project sites is collected regularly and disposed of through the Municipal Corporation. Biomedical waste generated from site medical facilities is handled and disposed of through state-authorized biomedical waste management agencies. Hazardous waste generated during operations is segregated, stored and disposed of through authorized hazardous waste treatment and disposal facilities in compliance with applicable statutory requirements.

The Company also promotes resource conservation through reuse of treated wastewater for dust suppression, water sprinkling and wheel and equipment cleaning at project sites, thereby reducing freshwater consumption. In addition, waste minimisation is encouraged through responsible material management, recycling practices and continuous environmental awareness among employees and contractors.

The Company's operations do not involve manufacturing activities requiring extensive use of hazardous or toxic chemicals. However, limited quantities of fuels, lubricants and other construction-related chemicals used during project execution are handled, stored and disposed of in accordance with applicable safety procedures and regulatory requirements to minimise environmental impact.

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			

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					

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				

LEADERSHIP INDICATORS

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

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

   (i) Name of the area –

   (ii) Nature of operations –

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

   None of the sites/offices of the Company fall in/around water stress areas.

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	-	-
(iii) Third party water	-	-
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres)	-	-
Total volume of water consumption (in kilolitres)	-	-
Water intensity per rupee of turnover (Water consumed / turnover)	-	-
Water intensity (optional) – the relevant metric may be selected by the entity	-	-
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(ii) Into Groundwater		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iii) Into 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	-	-
- With treatment – please specify level of treatment	-	-
Total water discharged (in kilolitres)	**-**	**-**

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

Not Applicable

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

Parameter	Unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Scope 3 emissions (Transport Facility given to Management Personnels/Employees)	Metric tonnes of CO_2 equivalent	105.42	132.44
0 Total Scope 3 emissions per rupee of turnover		**105.42**	**132.44**
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.

Not Applicable

3. With respect to the ecologically sensitive areas reported at Question 10 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.	Replacement of single-use plastic water bottles	The Company has replaced single-use plastic water bottles with reusable glass bottles at applicable locations to reduce the consumption of single-use plastics and encourage the use of reusable alternatives.	Reduced generation of plastic waste and promoted sustainable consumption practices through the use of reusable packaging.
2.	Dust and Air Emission Control Measures	The Company has implemented multiple dust control measures across project sites, including periodic water sprinkling, installation of continuous ambient air monitoring systems, wheel wash facilities at batching plants, sprinkler systems at aggregate bins and regular housekeeping to prevent debris accumulation on roads and work areas.	Improved dust suppression and air quality management, reduced fugitive dust emissions and enhanced compliance with environmental management requirements at project sites.
3.	Resource Efficiency and Environmental Management Practices	Continuous housekeeping is undertaken across project sites to prevent debris accumulation and facilitate efficient waste management. The Company also implements environmental monitoring and site management practices to minimise the environmental impact of construction activities.	Improved site cleanliness, enhanced resource efficiency, reduced environmental impacts associated with construction activities and strengthened overall environmental performance.

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

Yes. The Company has established emergency response and disaster management practices as part of its Health, Safety and Environment (HSE) management framework across project sites and operations. Every project site maintains an Emergency Disaster Management Response Plan to address potential emergency situations and support timely response and recovery actions.

The Company regularly conducts emergency drills, fire drills and emergency rescue drills across project locations to strengthen preparedness and ensure that the Emergency Response Team (ERT) remains trained and ready to respond effectively during emergency situations. These measures support operational continuity, emergency preparedness and protection of employees, workforce and surrounding areas during unforeseen incidents or emergencies.

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?

Nil

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

The Company engages with established vendors and value chain partners who are expected to comply with applicable environmental regulations and operational requirements. While formal percentage-based assessment data relating to environmental impacts of value chain partners has not been quantified during the reporting period, the Company undertakes preliminary compliance-related checks and reviews during vendor onboarding and engagement processes.

The Company is also in the process of strengthening its vendor evaluation and monitoring framework relating to environmental compliance and responsible business practices to support more structured assessment and measurable reporting in future reporting periods.

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

ESSENTIAL INDICATORS

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

   During the reporting period, JKIL maintained one formal affiliation through its leadership with an industry-level association namely Construction Federation of India (New Delhi).

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

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1.	Construction Federation 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	

LEADERSHIP INDICATORS

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

S. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others – please specify)	Web Link, if available
			Nil		

PRINCIPLE 8 Businesses should promote inclusive growth and equitable development

ESSENTIAL INDICATORS

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

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

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

S. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
				Nil		

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

The Company maintains mechanisms and communication channels to receive, review and address grievances and concerns raised by local communities and stakeholders impacted by its project activities and operations. Community-related concerns may be communicated through site-level interactions, meetings with project representatives, written communications, engagement with local authorities and other formal or informal communication channels.

The Company maintains regular coordination with local administration, project authorities and community representatives to address concerns relating to construction activities, access disruptions, safety, noise, dust and other site-related matters in a timely manner. Site engineers, project teams and concerned personnel are responsible for reviewing and addressing grievances and initiating corrective measures wherever feasible.

Significant concerns, if any, are escalated to senior project management and addressed in coordination with relevant authorities and stakeholders. Through these mechanisms, the Company aims to maintain responsive stakeholder engagement and minimize adverse impacts associated with project execution activities.

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

	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Directly sourced from MSMEs/ small producers	15.16%	17.05%
Directly from within India	99.65%	98.16%

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

Location	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Rural	0%	0%
Semi – urban	0%	0%
Urban	0%	0%
Metropolitan	100%	100%

During the reporting period, 100% of the wages paid to persons employed by the Company, including employees and workforce engaged on permanent, non-permanent and contractual basis, related to metropolitan locations. The Company's project activities and operations during FY 2025-26 were primarily concentrated in metropolitan and urban infrastructure development areas and accordingly no wage cost pertained to smaller towns or rural locations.

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):

Details of negative social impact identified	Corrective action taken
Not Applicable	

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

S. No.	State	Aspirational District	Amount spent (In INR)
During the reporting period, none of the CSR projects undertaken by the Company were carried out in districts identified under the Government of India's Aspirational Districts Programme.			

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

No. The Company does not currently have a formal preferential procurement policy specifically mandating procurement preference for suppliers belonging to marginalized or vulnerable groups. Procurement decisions are primarily based on factors such as technical capability, quality standards, commercial competitiveness, statutory compliance and operational requirements.

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

Accordingly, the Company does not presently maintain a formal identification or classification mechanism for suppliers belonging to specific marginalized or vulnerable groups for procurement purposes.

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

Since there is no formal preferential procurement framework or supplier classification system in place relating to marginalized or vulnerable groups, the Company does not currently track or report the percentage of procurement by value from such categories of suppliers.

However, the Company's ESG framework and responsible business practices emphasize principles relating to ethical sourcing, fairness, equal opportunity, responsible vendor engagement and non-discriminatory business conduct across its value chain operations. The Company continues to engage with vendors and suppliers based on transparent and responsible procurement practices while complying with applicable statutory and business requirements. The possibility of further strengthening supplier assessment and responsible sourcing frameworks may be considered as part of the Company's evolving ESG and sustainability initiatives.

The Company's ESG Policy is available at: ESG Policy

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

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

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

Name of authority	Brief of the Case	Corrective action taken
	Not Applicable	

6. Details of beneficiaries of CSR Projects:

<table>
<tr><th>S. No.</th><th>CSR Project</th><th>No. of persons benefitted from CSR Projects</th><th>% of beneficiaries from vulnerable and marginalized groups</th></tr>
<tr><td>1.</td><td>Chingari Shakti Foundation</td><td colspan="2" rowspan="6">Given the nature and execution model of these CSR projects, which are implemented through eligible implementing agencies and cover multiple beneficiaries across different locations, it is not practicable for the Company to ascertain the exact number of individual beneficiaries or the percentage of beneficiaries belonging to vulnerable and marginalized groups. The Company monitors the implementation and overall impact of these initiatives through periodic reports and updates received from the respective implementing agencies.</td></tr>
<tr><td>2.</td><td>Aspect Foundation</td></tr>
<tr><td>3.</td><td>Nimisha Prakash Mhatre Foundation</td></tr>
<tr><td>4.</td><td>Jyotirmath Badrikashram Himalaya</td></tr>
<tr><td>5.</td><td>Bhopal Literature and Art Festival</td></tr>
<tr><td>6.</td><td>Shiva Trust, Aurangabad</td></tr>
<tr><td>7.</td><td>Sanskruti Yuva Pratisthan Trust</td><td>Approx. 25000</td><td>Approx. 25%</td></tr>
</table>

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

ESSENTIAL INDICATORS

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

   The Company primarily undertakes infrastructure development and construction projects for government and institutional clients and does not operate in the conventional consumer product segment. However, the Company maintains mechanisms and communication channels for receiving and addressing complaints, grievances and feedback from clients, customers, vendors, investors and other stakeholders relating to operational, contractual, ethical and service-related matters.

   Stakeholders may raise concerns or provide feedback through designated email channels (grievancecell@jkumar.com / info@jkumar.com), official correspondence, project review meetings, formal communication processes and the contact details provided on the Company's website. The Whistle Blower Policy also enables external stakeholders to report concerns relating to unethical conduct, policy violations or other business-related matters through established reporting mechanisms.

   Complaints and feedback received are reviewed by the concerned departments and management teams and are addressed through appropriate corrective and resolution measures within reasonable timelines. Significant matters, wherever required, are escalated to senior management for further review and action. These mechanisms support transparent stakeholder engagement and responsible handling of concerns arising during the course of business operations.

   The contact details for stakeholder communication are available at: Contact Us https://www.jkumar.com/contact

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

	As a Percentage of total Turnover
Environmental and social parameters relevant to the product	Not Applicable. The Company operates in the infrastructure construction and EPC segment and does not manufacture or sell consumer products. However, project execution activities are carried out in accordance with applicable environmental, social and regulatory requirements prescribed by clients and relevant authorities.
Safe and responsible usage	Not Applicable. The Company undertakes infrastructure development projects such as metro rail, roads, flyovers and related construction activities for government and institutional clients. Safety and responsible usage aspects are addressed through engineering standards, project specifications, safety procedures and compliance requirements during execution and handover stages.
Recycling and/or safe disposal	Not Applicable. The Company does not manufacture products requiring end-user recycling or disposal. However, construction and operational waste generated during project activities is managed through segregation, recycling, reuse and disposal practices in accordance with applicable environmental requirements and site-level waste management practices.

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

	FY 2025-26 (Current Financial Year)		Remarks	FY 2024-25 (Previous Financial Year)		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	0	0	Not Applicable	0	0	Not Applicable
Advertising	0	0	Not Applicable	0	0	Not Applicable
Cyber-security	0	0	Not Applicable	0	0	Not Applicable
Delivery of essential services	0	0	Not Applicable	0	0	Not Applicable
Restrictive Trade Practices	0	0	Not Applicable	0	0	Not Applicable
Unfair Trade Practices	0	0	Not Applicable	0	0	Not Applicable
Other	-	-	-	-	-	-

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

	Number	Reasons for recall
Voluntary recalls	0	Not Applicable
Forced recalls	0	Not Applicable

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 data privacy policy is hosted at Data Privacy and Cybersecurity Policy

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.

   Yes. The data privacy policy is hosted at Data Privacy and Cybersecurity Policy

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- 0

   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).

   Information relating to the Company's services, infrastructure projects, investor-related disclosures and other business updates is accessible through the Company's official website: https://www.jkumar.com/

   The website includes key sections relating to:

   - Infrastructure projects and project portfolio including metro (Underground / Elevated) rail, flyovers, elevated corridors, bridges, roads, tunnels and urban infrastructure projects
   - Investor-related information including annual reports, financial statements, investor presentations and other regulatory disclosures
   - Corporate Social Responsibility (CSR) initiatives and related updates
   - Corporate governance and policy-related disclosures
   - Contact details and communication channels for stakeholders and business inquiries.

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

   As an infrastructure construction and EPC company, the Company does not manufacture or sell consumer-facing products. Nevertheless, it undertakes several initiatives during project execution to support safe and responsible usage of infrastructure assets and to promote public safety awareness at project locations.

   The Company adheres to applicable engineering standards, safety regulations and operational protocols, across all project sites. To create awareness regarding construction activities, restricted areas and safety precautions during execution of infrastructure projects. Safety-related signages, barricading systems, caution boards and public information displays are installed at project sites.

   In addition, the Company works in co-ordination with relevant authorities, project consultants and local administrative bodies for dissemination of public safety information and traffic-related instructions wherever required during project execution. These measures are aimed at minimizing public inconvenience, enhancing safety awareness and supporting safe usage of infrastructure facilities developed by the Company.

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

The Company coordinates with relevant government authorities, project agencies and local administration to communicate and manage potential disruptions or interruptions arising during project execution activities. Information relating to traffic diversions, temporary access restrictions, construction activities or other project-related impacts is communicated through appropriate channels wherever required.

The Company utilizes mechanisms such as public notices, on-site information boards, caution signages, barricading systems and coordination with local authorities to inform affected stakeholders and the public regarding project timelines, safety precautions and operational impacts. The Company also engages with local communities and relevant stakeholders through site-level interactions and coordination meetings to address concerns and provide updates relating to ongoing project activities and associated disruptions.

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.

Not Applicable. The Company operates in the infrastructure construction and EPC sector and does not manufacture or sell consumer-facing products for which conventional product labeling or packaging disclosures are applicable.

However, project-related documentation, engineering submissions, quality specifications and safety-related information are maintained and shared with clients and relevant authorities in accordance with applicable contractual, technical, safety and regulatory requirements. Also, the Company has a feedback mechanism that allows consumers to report any concerns related to the quality, safety, execution, or compliance aspects of its projects and services.

Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)

No. The Company primarily executes infrastructure development projects for government and institutional clients, where project performance and service quality are assessed through project reviews, milestone assessments, technical inspections, quality audits and client oversight mechanisms, rather than through conventional consumer satisfaction surveys. Nevertheless, ongoing client interactions, periodic review meetings and stakeholder engagement initiatives enable the Company to obtain feedback and continuously enhance operational effectiveness across its project activities.