

### G R INFRAPROJECTS LIMITED

(Formerly known as G.R. Agarwal Builders and Developers Limited)

CIN: L45201GJ1995PLC098652

25<sup>th</sup> August 2025

To, **BSE Limited** Phiroze Jeejeebhoy Towers Dalal Street, Fort Mumbai - 400001

**Scrip Code: 543317** 

**National Stock Exchange of India Limited** Exchange Plaza, Plot No. C-1 G Block, Bandra-Kurla Complex, Bandra(E) Mumbai -400051

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

Dear Sir,

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

Symbol: GRINFRA

This is for your information and record.

Thank you,

Yours sincerely,

For G R Infraprojects Limited

**Sudhir Mutha Company Secretary** ICSI Membership No. ACS18857

Enclosed: As above.

#### **CORPORATE OFFICE:**

2nd Floor, Novus Tower Plot No. 18, Sector-18 Gurugram, Haryana-122015, India

Ph.: +91-124-6435000

#### **HEAD OFFICE:**

GR House, Hiran Magri, Sector-11 Udaipur, Rajasthan-313002, India Ph.: +91-294-2487370, 2483033

#### **REGISTERED OFFICE:**

Revenue Block No. 223 Old Survey No. 384/1, 384/2, Paiki and 384/3, Khata No. 464, Kochariya Ahmedabad, Gujarat-382220, India

Reg. No.:RQ91/6251 ISO 14001:2015 Reg. No.:RE91/11130 ISO 45001:2018 Reg. No.:ROH91/11131

Email: info@grinfra.com Website: www.grinfra.com

#### **Annexure II**

# **Business Responsibility & Sustainability Reporting**

(Business Responsibility and Sustainability Reporting (BRSR) is the practice of companies disclosing information about their environmental, social, and governance (ESG) performance. It goes beyond financial reporting to provide stakeholders with a comprehensive view of a company's non-financial impacts and contributions to sustainable development. BRSR covers topics such as environmental impact, social responsibility, and governance practices, aiming to promote transparency and accountability.)

#### **SECTION A**

#### **GENERAL DISCLOSURES**

#### I. Details of the listed entity

S. No.	Particulars	FY 2024-2025
1	Corporate Identity Number (CIN) of the Listed Entity	L45201GJ1995PLC098652
2	Name of the Listed Entity	G R Infraprojects Limited (GRIL)
3	Year of incorporation	22-12-1995
4	Registered office address	Revenue Block No. 223, Old Survey No. 384/1, 384/2
		Paiki and 384/3, Khata No. 464, Kochariya, Ahmedabad,
		Gujarat - 382220, India
5	Corporate address	G R Infraprojects Limited
		2nd Floor, Novus Tower, Plot No. 18, Sector 18,
		Gurugram, Haryana - 122015, India
5	E-mail	info@grinfra.com
7	Telephone	91-124-6435000
3	Website	https://www.grinfra.com/
9	Financial year for which reporting is being done	2024-2025
10	Name of the Stock Exchange(s) where shares are	BSE Limited and
	listed	National Stock Exchange of India Limited
11	Paid-up Capital	Rs. 4837.03 lakhs
12	Name and contact details (telephone, email address)	Mr. Sudhir Mutha
	of the person who may be contacted in case of any	cs@grinfra.com
	queries on the BRSR report	+91-2942487370
13	Reporting boundary - Are the disclosures under	Standalone basis
	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).	
4	Name of assurance provider	Not Applicable
15	Type of assurance obtained	Not Applicable

#### 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	Infrastructure Development	GRIL executes a diverse range of infrastructure projects using various models such as Engineering Procurement and Construction (EPC), Built Operate and Transfer (BOT), and Hybrid Annuity Mode (HAM). The infrastructure portfolio includes projects in the road sector, railways, metros, tunnels, power transmission, ropeways and Optic Fiber Cable (OFC) infrastructure.	85.66%

#### 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	The design, building and maintenance of transportation infrastructure, including roads, railways, bridges, tunnels, ropeways, ports, power transmission lines, and runways, among others.	45203	85.66%

#### III. Operations

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

Location	Number of plants	Number of offices	Total
National	08	71*	79
International	0	0	0

<sup>\*</sup> Number of offices includes all office locations and ongoing construction sites as on 31st March 2025.

#### 19. Markets served by the entity:

#### a. Number of locations

Locations	Number
National (No. of States)	23
International (No. of Countries)	0

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

በ%

#### c. A brief on types of customers

- Government and semi-government organizations such as the National Highways Authority of India (NHAI), Bihar State Road Development Corporation (BSRDC), and Uttar Pradesh Expressways Industrial Development Authority (UPEIDA), East Coast Railways, Shri Mata Vaishno Devi Shrine Board, National Hydroelectric Power Corporation (NHPC) , National Highways Logistics Management Limited (NHLML), Central Transmission Utility of India Limited (CTUIL), Rail Vikas Nigam Ltd. (RVNL), Bangalore Metro Rail Corporation Limited (BMRCL), Maharashtra Metro Rail Corporation Limited (MAHA-METRO), Ministry of Road Transport and Highways (MORTH), Maharashtra State Road Development Corporation (MSRDC) are our customers for goods or services.
- 2. GRIL manufacturing plants produce goods like emulsion, admixture, electric panels, metal crash barriers, High Mast, GFRP, Hydrogen Fuel Cell etc. These products are produced for captive consumption as well as sold to external customers.

#### IV. Employees

#### 20. Details as at the end of Financial Year:

#### a. Employees and workers (including differently abled):

S.	Particulars	Total (A)	Male		Female	
No.	raiticulais	iotal (A)	No. (B)	% (B / A)	No. (C)	% (C / A)
	EMPLO	YEES				
1	Permanent (D)	3671	3603	98.11%	68	1.89%
2	Other than Permanent (E)	7	7	100%	0	0%
3	Total employees (D + E)	3,678	3,610	98.12%	68	1.88%
	WORK	(ERS				
4	Permanent (F)	7269	7268	99.99%	1	0.01%
5	Other than Permanent (G)	3200	2800	87.5%	400	12.5%
6	Total workers (F + G)	10469	10068	96.17%	401	3.83%

The low gender diversity in our workforce may be due to physical demands and safety concerns of certain roles which may discourage females from pursuing careers in this field.

#### b. Differently abled Employees and workers:

S.	Particulars		Ma	ale	Fen	nale		
No.	rai uculai s	Total (A)	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%		
	DIFFERENTLY AS	BLED WORKE	RS					
4	Permanent (F)	8	8	100%	0	0%		
5	Other than Permanent (E)	0	0	0%	0	0%		
6	Total differently abled workers (F + G)	8	8	100%	0	0%		

#### 21. Participation/Inclusion/Representation of women

Particular	Total (A)	No. and percentage of Females		
Fai ticulai	IOIAI (A)	No. (B)	% (B / A)	
Board of Directors	8	1	12.5%	
Key Management Personnel*	5	0	0%	

 $<sup>\</sup>hbox{$^*$Total KMP is inclusive of Managing Director and Wholetime Directors.}$ 

#### 22. Turnover rate for permanent employees and workers

Particular	FY 2024-25 (Turnover rate in current FY)			FY 2023-24 (Turnover rate in previous FY)			FY 2022-23 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	38.46%	24.11%	38.24%	29.37%	18.05%	29.22%	29.46%	36.52%	29.53%
Permanent Workers	54.29%	0%	54.29%	44.33%	66.67%	44.33%	47.27%	40%	47.27%

The increase in turnover is primarily due to the completion of several major projects, leading to a natural reduction in manpower requirements. Additionally, industry-wide demand for skilled labor contributed to increased workforce mobility



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

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

S. No.	Name of the holding / subsidiary / associate companies / joint operations (A)	Indicate whether holding/subsidiary/ Associate/ Joint Operations	% 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	Reengus Sikar Expressway Limited	Subsidiary	100%	No
2	Nagaur Mukundgarh Highways Private Limited	Subsidiary	79%	No
3	GR Ena Kim Expressway Private Limited	Subsidiary	100%	No
4	GR Bilaspur Urga Highway Private Limited	Subsidiary	100%	No
5	GR Shirsad Masvan Expressway Private Limited	Subsidiary	100%	No
6	GR Bahadurganj Araria Highway Private Limited	Subsidiary	100%	No
7	GR Amritsar Bathinda Highway Private Limited	Subsidiary	100%	No
8	GR Ludhiana Rupnagar Highway Private Limited	Subsidiary	100%	No
9	GR Bhimasar Bhuj Highway Private Limited	Subsidiary	100%	No
10	GR Bamni Highway Private Limited	Subsidiary	100%	No
11	GR Govindpur Rajura Highway Private Limited	Subsidiary	100%	No
12	GR Madanapalli Pileru Highway Private Limited	Subsidiary	100%	No
13	GR Bandikui Jaipur Expressway Private Limited	Subsidiary	100%	No
14	GR Ujjain Badnawar Highway Private Limited	Subsidiary	100%	No
15	Rajgarh Transmission Limited	Subsidiary	100%	No
16	Maratha Skyride Ventures Private Limited (Formerly Known as GR Belagavi Bypass Private Limited)	Subsidiary	100%	No
17	GR Logistics Park (Indore) Private Limited	Subsidiary	100%	No
18	GR Venkatpur Thallasenkesa Highway Private Limited	Subsidiary	100%	No
19	GR Belgaum Raichur (Package-5) Highway Private Limited	Subsidiary	100%	No
20	GR Belgaum Raichur (Package-6) Highway Private Limited	Subsidiary	100%	No
21	GR Hasapur Badadal Highway Private Limited	Subsidiary	100%	No
22	GR Devinagar Kasganj Highway Private Limited	Subsidiary	100%	No
23	GR Varanasi Kolkata Highway Private Limited	Subsidiary	100%	No
24	GR Yamuna Bridge Highway Private Limited	Subsidiary	100%	No
25	GR Kasganj Bypass Private Limited	Subsidiary	100%	No
26	GR Tarakote Sanjichhat Ropeway Private Limited	Subsidiary	100%	No
27	Pachora Power Transmission Limited	Subsidiary	100%	No
28	Tumkur-II REZ Power Transmission Limited	Subsidiary	100%	No
29	Bijapur REZ Transmission Limited	Subsidiary	100%	No
30	Indus Infra Trust (Formerly known as Bharat highways InvIT)	Associate	43.56%	No
31	GRIL - MSKEL (JV)	Joint Operations	60%	No
32	GR-Triveni (JV) - Hata - Musabani Road Project	Joint Operations	51%	No
33	GR-Triveni (JV) - Rites NTPC Lara PKG Iv-B	Joint Operations	49%	No
34	GR-Triveni (JV) - Chaibasa -Tonto -Roam Road	Joint Operations	45%	No



S. No.	Name of the holding / subsidiary / associate companies / joint operations (A)	Indicate whether holding/subsidiary/ Associate/ Joint Operations	% 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)
35	SBEPL - GRIL (JV)	Joint Operations	35%	No
36	Ravi Infra - GRIL - Shivakriti (JV)	Joint Operations	10%	No
37	GRIL - Cobra - KIEL (JV)'- Dholpur- Antri - NC Railway, Madhya Pradesh & Rajasthan	Joint Operations	51%	No
38	GRIL - Cobra - KIEL (JV)- Vijaywada – SC Railway, Andhra Pradesh	Joint Operations	67%	No
39	GR-Gawar (JV) - Rohtak Project	Joint Operations	25%	No
40	GR-Gawar (JV) - Nepal Project	Joint Operations	51%	No
41	GR-Gawar (JV) - Jhajjar Project	Joint Operations	51%	No
42	GR-Gawar (JV) - Faridabad Project	Joint Operations	54%	No
43	GR-Gawar (JV) - Sonepat Project	Joint Operations	25%	No
44	GR-Gawar (JV) - Rohtak Gohana - Panipat Section	Joint Operations	30%	No
45	GR-Gawar (JV) - Railway	Joint Operations	30%	No
46	M/s. Dibang Power (Lot 4) Consortium	Joint Operations	50%	No

#### VI. CSR Details

- 24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No) Yes
  - a. Turnover (INR in Lakhs) 7,01,591.18
  - b. Net worth (INR in Lakhs) **7,83,038.45**

#### V. Transparency and Disclosures Compliances

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

		Cur	FY 2024-25 rent Financial Ye	ar	FY 2023-24 Previous Financial Year			
Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) *	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	
Communities	Yes	0	0	Nil	0	0	Nil	
Investors (other than shareholders)	Yes	0	0	Nil	0	0	Nil	
Shareholders	Yes	6	0	Nil	4	0	Nil	
Employees and workers	Yes	0	0	Nil	0	0	Nil	
Customers	Yes	0	0	Nil	0	0	Nil	
Value Chain Partners	Yes	0	0	Nil	0	0	Nil	

<sup>\*</sup> Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)

Stakeholder group from whom complaint is received	Web Link for Grievance Policy
Communities	https://www.grinfra.com/policies/
Investors (other than shareholders)	https://www.grinfra.com/policies/
Shareholders	https://www.grinfra.com/policies/
Employees and workers	https://www.grinfra.com/policies/
Customers	https://www.grinfra.com/policies/
Value Chain Partners	https://www.grinfra.com/policies/

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

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

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1.	Occupational Health and Safety	Risk	The nature of the company's operations gives rise to various health hazards, particularly impacting onsite employees and workers. These individuals are exposed to potential physical injuries due to the dynamic and challenging nature of their work. They are also exposed to risks associated with handling hazardous materials intrinsic to construction and manufacturing processes.	The company's strict adherence to safety norms, initiatives safeguarding the health and safety of workforce and its Zero Tolerance Policy help protect individuals and ensure compliance with applicable laws and regulations. Periodic training sessions for both employees and workers, along with regular site monitoring provides assurance to stakeholders	Negative
2.	Climate change and Emissions	Risk	The company generates carbon emissions during construction, manufacturing, logistics and administrative activities. Emissions from construction and manufacturing processes release pollutants and greenhouse gases, adversely impacting air and water quality. Additional climate change is posing an increasing transitional risk such as increased compliance, potential carbon taxes and physical risk such as disruption on construction site due to flash floods and water scarcity due to uneven rainfalls	Adopting sustainable practices and reducing emissions enhances the organization's reputation and demonstrates a commitment to positive environmental impact. Ongoing initiatives, such as Green Construction practices, solar power utilization and the use of electric vehicles, underscore the company's commitment to reducing carbon emissions.	Negative
3.	Product safety and quality	Risk	The Company operates in a sector where maintaining a high standard of construction quality is essential. Non-adherence to quality and safety parameters can result in physical damage to the infrastructure constructed by the company. This increases the risk of public and worker injuries and may result in law suits, fines / penalties and reputational damage.	To mitigate the risk of not adhering to construction quality and safety standards, The Company enforce stringent quality control measures, implement robust safety protocols, and invest in high-quality materials and technologies. Regular audits, comprehensive training, and clear communication are essential for us. The Company ensure compliance with regulations, conduct risk assessments and foster a culture of continuous improvement to prevent physical damage, injuries, lawsuits, and reputational damage.	Negative



S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
4.	Responsible Innovation	Opportunity	Continuous R&D and innovation ensures that company stays ahead of competition. It also helps in reducing the costs, improve safety and quality.	GRIL fosters innovation through various projects, such as the Road Research Laboratory at IIT (BHU) Varanasi and ecofriendly alternatives in construction materials, such as fly ash and pond ash, that reduce dependency on conventional resources.	Positive
5.	Employee Training and Development	Opportunity	Placing employee wellbeing and satisfaction as a top priority results in increased staff retention, heightened productivity, and a nurturing work atmosphere. Motivated employees consistently provide superior service, enhancing overall business success.	At GRIL, employee development is prioritized through tailored training programs that focus on skill enhancement, well-being, and fostering an empowered workforce.	Positive
6.	Corporate Governance	Opportunity	Robust governance and oversight play a pivotal role in enhancing the company's reputation, improving decision-making, optimizing risk management, and ensuring long-term sustainability. This approach, which upholds the highest standards of compliance, business ethics, and corporate governance, nurtures an environment that encourages honesty, openness, responsibility, and adaptability.	GRIL upholds strong Corporate Governance policies and frameworks focused on accountability, transparency, regulatory compliance and fairness	Positive
7.	Human Rights	Risk	Compliance with labor laws is paramount, as any violations can cause severe financial penalties and even imprisonment.	The Company upholds Human Rights through the promotion of equal opportunities, anti-discrimination, and the eradication of child and forced labor. The Company have started the process of taking declarations from suppliers to ensure that human rights are being upheld in the Company's value chain as well.	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.

#### **Definition**

- Principle 1: Business should conduct and govern themselves with integrity, and in a manner that is ethical, transparent and accountable.
- Principle 2: Business Should provide goods and services in a manner that is sustainable and safe.
- Principle 3: Business should respect and promote the well-being of all employees, including those in their value chains.
- Principle 4: Business should respect the interests of and be responsive to all its stakeholders.
- Principle 5: Business should respect and promote human rights
- Principle 6: Business should respect and make efforts to protect and restore the environment
- Principle 7: Business, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent.
- Principle 8: Business should promote inclusive growth and equitable development.
- Principal 9: Business should engage with and provide value to their consumers in a responsible manner

Disc	losure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Poli	cy and management processes									
1	Whether your entity's policy/     policies cover each principle     and its core elements of the     NGRBCs. (Yes/No/NA)*	Y	Y	Y	Y	Y	Y	N	Y	Y
	b. Has the policy been approved by the Board? (Yes/No/NA)	Y	Y	Y	Y	Y	Υ	N	Υ	Υ
	c. Web Link of the Policies, if available	https://w	ww.grinfra	a.com/poli	cies/					
2	Whether the entity has translated the policy into procedures. (Yes / No/ NA)	Y	Y	Y	Y	Y	Υ	N	Y	Υ
3	Do the enlisted policies extend to your value chain partners? (Yes/No/ NA)	Y	N	N	Υ	Υ	N	N	N	Y
4	Name of the national and international codes/certifications/ labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.		ISO 9001	ISO 45001			ISO 14001			ISO 27001
5	Specific commitments, goals and targets set by the entity with defined timelines, if any.	both into according our commeaning	ernal and gly. Currer mitment to	I external ntly, The C o sustaina ves. dedic	stakeho ompany is bility. Our	lders thro actively ESG com	y journey, bugh survidefining ta mittee is a ur ESG pra	veys, refir rgets and analysing	ning our goals alignesults to	priorities gned with establish

Not Applicable

Disclosure Questions P1 P2 P3 P4 P5 P6 P7 P8 P9

Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.

\*Mapping of 9 Principles to Policies along with the web-link

targets along-with reasons in

Principle	Policy and Links
1	Code of Conduct Policy
	Code of Practices and Procedures for Fair Disclosure
	Code of Conduct of Directors and Senior Management Personnel
	Vigil Mechanism & Whistle Blower Policy
2	Quality Policy
3	Code of Conduct Policy
	Health Safety and Environment Policy
	Skill Development Programme
	Training And Development Policy
4	Code of Conduct Policy
	Corporate Social Responsibility Policy
	Vigil Mechanism & Whistle Blower Policy
5	Policy for Prevention of Sexual Harassment at Workplace
	Code of Conduct Policy
6	Corporate Environment Policy
	Waste Water Management Policy
	Emission Management and Carbon Reduction Policy
7	Code of Conduct Policy
8	Corporate Social Responsibility Policy
9	IT End User Policy
	Quality Policy

#### 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)

FY 2024–25 marked a year of focused transformation for G R Infraprojects Limited, aligned with our theme: "Reimagining Growth, Redefining Possibilities." Operating across 79 project sites in 23 states, we continued to deliver critical infrastructure solutions including roads, railways, metros, tunnels, power transmission, ropeways, and multimodal logistics parks while reinforcing our commitment to sustainability, inclusiveness, and governance excellence at every level of our operations.

This year, we made significant strides in Environmental, Social, and Governance (ESG) performance. Our approach has been holistic balancing operational efficiency with environmental responsibility, prioritizing employee well-being and community engagement, and strengthening internal governance to drive long-term value creation. ESG monitoring mechanisms were reinforced internally, and stakeholder engagement was elevated through greater transparency and alignment with long-term objectives. These efforts were guided by our Board-level ESG Committee and Working Group, ensuring cross-functional alignment and accountability.

On the environmental front, we achieved notable reductions in our carbon and energy footprint. Operational enhancements led to a measurable decline in Scope 1 emissions, while phased electrification and adoption of cleaner fuel technologies boosted energy efficiency across tunneling and power transmission projects. Water conservation and waste management protocols, such as rainwater harvesting and enhanced segregation practices were scaled up. A key milestone was the commissioning of our Glass Fiber Reinforced Polymer (GFRP) facility, which supports material innovation and emission reduction across project lifecycles.

Socially, we remained focused on creating a safe, inclusive, and supportive environment for our workforce. Safety and Environment training was further intensified, especially for high-risk functions like tunneling and overhead transmission. Our project site camps continued to uphold high standards of welfare, offering hygienic living spaces, nutritious meals, accessible healthcare, and routine health screenings backed by long-standing partnerships with local healthcare providers. These efforts reflect our deep-rooted commitment to dignity, care, and a safe working environment.

At GRIL, good governance and transparency are deeply embedded in our way of doing business. We remain steadfast in upholding the highest standards of ethics, accountability and fairness in all our engagement with stakeholders.

As we look ahead, we remain committed to delivering infrastructure that is not only technically sound but also environmentally responsible, socially inclusive, and governed with integrity. This report is both a reflection of our progress and our resolve to continue shaping a future that is sustainable, scalable and stakeholder driven.

Thank you.

Disc	Disclosure Questions		P2	Р3	P4	P5	P6	P7	P8	P9
8	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	<ol> <li>Mr. Bharat Aggarwal: Senior Vice President- HR and Admin</li> <li>Mr. Balakrishnan Biju: Senior General Manager- Safety</li> </ol>								
9	Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No/ NA).	Yes If Yes plea 1. Corpora 2. Environ	ite Social	Responsib	•		ee			

#### 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)											
	P1	P2	Р3	P4	P5	P6	P7	P8	P9	P1	P2	Р3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action		Committee of the Board						Quarterly										
Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances		Committee of the Board				Quarterly												
			P1	F	2	P	3	P4		P5		P6		P7		P8	F	9
Has the entity carried out independent assessment/																		
evaluation of the working of its	f its Yes																	
policies by an external agency?																		
(Yes/No).																		
If yes, provide name of the agen	юу.						Delc	itte T	ouche	e Tohr	matsı	ı India	a, LLP	)				

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

Question	P1	P2	Р3	P4	P5	P6	P7	P8	P9
The entity does not consider the	-	-	-	-	-	-	Yes	-	-
Principles material to its business									
(Yes/No)									
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)	-	-	-	-	-	-	-	-	-

11

#### **SECTION C**

#### PRINCIPLE WISE PERFORMANCE DISCLOSURE



### BUSINESSES SHOULD CONDUCT AND GOVERN THEMSELVES WITH INTEGRITY, AND IN A MANNER THAT IS ETHICAL, TRANSPARENT AND ACCOUNTABLE.

(This principle focuses on the importance of ethical conduct and transparency in business operations. Companies should follow ethical business practices and adhere to high standards of integrity. They should also be transparent about their activities, operations, and financial reporting, as well as be accountable for their actions)



#### 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	3	Environmental Social Governance	100%
		2. Corporate Social Responsibility	
		3. Code of Conduct	
Key Managerial Personnel	3	Environmental Social Governance	100%
		2. Corporate Social Responsibility	
		3. Code of Conduct	
Employees other than BOD and KMPs	803	1. Safety	80%
		2. Quality,	
		3. Functional Trainings,	
		4. Technical trainings,	
		5. Behavioral Trainings,	
		6. Organizational Trainings	
		7. Code of Conduct	
Workers	1146	1. Safety,	95%
		2. Quality,	
		3. Functional Trainings,	
		4. Technical trainings,	
		5. Behavioral Trainings,	
		6. Organizational Trainings	
		7. Code of Conduct	

#### 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

	Monetary							
Particular	NGRBC Principle	Name of the regulatory/ enforcement agencies/	Amount (In INR) (For Monetary	Brief of the Case	Has an appeal been preferred?			
Faiticulai	NGRBC Principle	judicial institutions	Cases only)	brief of the Case	(Yes/No)			
Penalty/ Fine	Not Applicable	Not Applicable	0	Not Applicable	Not Applicable			
Settlement	Not Applicable	Not Applicable	0	Not Applicable	Not Applicable			
Compounding fee	Not Applicable	Not Applicable	0	Not Applicable	Not Applicable			

Non-Monetary Non-Monetary							
Particular	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)			
Imprisonment	Not Applicable	Not Applicable	Not Applicable	Not Applicable			
Punishment	Not Applicable	Not Applicable	Not Applicable	Not Applicable			

No such instance has taken place in FY 2024-25.

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

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

There were no cases where appeal/revision was preferred in the reporting period.

4. Does the entity have anti-corruption or anti-bribery policy? (Yes/ No)

Yes

If Yes, provide details in brief

In accordance with Sections 4 and 5 of our Code of Conduct, the company maintains a clear and explicit stance against all forms of corruption and bribery. The policy prohibits employees and business partners from offering, soliciting, or accepting any improper payment, bribe, gratification, or kickback. It also emphasizes the importance of due diligence and ethical compliance when dealing with third parties and intermediaries.

Further, the company enforces a detailed Gift and Business Courtesies Policy that prohibits any gift or hospitality which may influence or appear to influence business decisions. Gift exchanges between GRIL employees and suppliers are strictly prohibited, and official company-to-company gift exchanges must be reasonable, transparent, and reported.

This policy is implemented and monitored by the Human Resources Department and is applicable to all employees across the organization.

If Yes, Provide a web link to the policy, if available -Web link anti corruption or anti bribery policy is place Web-link: https://www.grinfra.com/wp-content/uploads/2023/06/Code-of-Conduct-Policy.pdf

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

Particular	FY 2024-25	FY 2023-24
Directors	0	0
KMPs	0	0
Employees Workers	0	0
Workers	0	0

<sup>\*</sup>No cases were reported in FY 2024-25.

<sup>\*</sup> FIR no. RC 216 2022 A 007 dated June 12, 2022 has been filed by the Central Bureau of Investigation, Anti-Corruption Unit – I under Section 120-B of the IPC and Sections 7, 8, 9, 10 and 12 of the Prevention of Corruption Act, 1988 against certain employees and representatives of GRIL (the "Representatives"), GRIL, certain officials of the NHAI and others. The matter has been stayed by the Hon'ble High court of Guwahati.

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

Case Details	FY 20	24-25	FY 2023-24		
Case Details	Number	Remark	Number	Remark	
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	Nil	0	Nil	
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	Nil	0	Nil	

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

Not Applicable

No such case of corruption and conflict of interest has taken place in FY 2024-25.

#### 8. Number of days of accounts payables in the following format:

Particular	FY 2024-25	FY 2023-24
Number of days of accounts payables	60*	57

<sup>\*</sup>As per revised calculation for Account Payable Days

#### 9. Openness of business

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

Parameter	Metrics	FY 2024-25	FY 2023-24
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	0	2.46
	b. Number of trading houses where purchases are made from	0	3
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	0	100
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	0	0
	b. Number of dealers / distributors to whom sales are made	0	0
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	0	0
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	2.38	0.99
	b. Sales (Sales to related parties / Total Sales)	78.57	73.38
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	100	100
	d. Investments	89.44	100

### Leadership Indicators

Does the entity have processes in place to avoid/ manage conflict of interests involving members of the Board? (Yes/No)
Yes

If Yes, provide details of the same.

As per the Code of Conduct for Directors and Senior Management Policy, the Directors and Senior Management Personnel are required to avoid any activities, businesses, or relationships that may conflict with or be detrimental to the Company's interests. They must refrain from conducting business with relatives or with firms/companies where they or their relatives have significant roles or interests. If such related party transactions are unavoidable, full disclosure to the Board is mandatory.

Additionally, Directors and Senior Management must not accept gifts from individuals or firms that have dealings with the Company or seek to do so, especially if the gift is intended to influence their actions as Board members or could create an appearance of a conflict of interest.



#### BUSINESSES SHOULD PROVIDE GOODS AND SERVICES IN A MANNER THAT IS SUSTAINABLE AND SAFE.

(This principle highlights the importance of sustainable and safe production practices. Companies should strive to minimize the environmental impact of their activities and ensure that their products and services are safe for consumers and the environment.)

### 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.

Particular	FY 2024-25	FY 2023-24	Details of improvements in environmental and social impacts
R&D	0	0	Not Applicable
Capex	3.76%	3.9%	Started transitioning from diesel generator to electricity     GRID power for lighting source, reducing carbon     emission
			<ol><li>Filters installed in Cement Silos and Hot Mix Plant, to control dust.</li></ol>
			<ol> <li>Installed solar power plants and Solar light system to enhance the use of renewable energy</li> </ol>
			4. Use of Polymer in Pilling activities instead of Bentonite.
			<ol> <li>Introduced capacitor bank in the Grid supply to optimise power factor to reduce energy loss</li> </ol>
			Use of Reclaimed Asphalt Pavement material in Flexible pavement
			7. GFRP Production plant setup.

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

Yes

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

0%

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

(a)	Plastics (including packaging)	The Company prioritizes enclosically friendly construction and minimizes
(b)	E-waste	The Company prioritizes ecologically friendly construction and minimizes waste through efficient operations, even if none of its goods require
(c)	Hazardous waste	reclamation.
(d)	other waste	reciamation.

4. a Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No)

No

b If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards?

EPR is not applicable to the company.

c If not, provide steps taken to address the same

Not Applicable



### BUSINESSES SHOULD RESPECT AND PROMOTE THE WELL-BEING OF ALL EMPLOYEES, INCLUDING THOSE IN THEIR VALUE CHAINS.

(This principle emphasizes the importance of employee well-being. Companies should provide safe and healthy working conditions, fair wages, and opportunities for career development to all employees in their value chains, including suppliers, contractors, and temporary workers.)

### Essential Indicators

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

					% of emp	oloyees co	vered by				
Category	Total (A)	Health in	nsurance		dent ance		ernity efits	Paternity	Benefits	Day Care	facilities
		No. (B)	% (B/A)	No. (C)	% (C/A)	No. (D)	% (D/A)	No. (E)	% (E/A)	No. (F)	% (F/A)
				Peri	manent er	nployees					
Male	3603	3603	100%	3603	100%	0	0%	0	0%	0	0%
Female	68	68	100%	68	100%	68	100%	0	0%	0	0%
Total	3671	3671	100%	3671	100%	68	100%	0	0%	0	0%
				Other tha	n perman	ent emplo	yees				
Male	7	7	100%	7	100%	0	0%	0	0%	0	0%
Female	0	0	0%	0	0%	0	0%	0	0%	0	0%
Total	7	7	100%	7	100%	0	0%	0	0%	0	0%

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

					% of emp	oloyees co	vered by				
Category	Total (A)	Health in	nsurance	Acci insur	dent ance		ernity efits	Paternity	Benefits	Day Care	facilities
		No. (B)	% (B/A)	No. (C)	%(C/A)	No. (D)	% (D/A)	No. (E)	% (E/A)	No. (F)	% (F/A)
				Pe	rmanent v	workers					
Male	7268	7268	100%	7268	100%	0	0%	0	0%	0	0%
Female	1	1	100%	1	100%	1	100%	0	0%	0	0%
Total	7269	7269	100%	7269	100%	1	100%	0	0%	0	0%
				Other th	an perma	nent work	ers				
Male	2800	0	0%	2800	100%	0	0%	0	0%	0	0%
Female	400	0	0%	400	100%	400	100%	0	0%	0	0%
Total	3200	0	0%	3200	100%	0	0%	0	0%	0	0%

<sup>\*</sup>For employees both permanent and other than permanent categories were provided the benefits. For workers permanent category were provided all benefits. Other than permanent workers are provided with Accidental Insurance benefit.

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

Particular	FY 2024-25	FY 2023-24
Cost incurred on well- being measures as a % of total revenue of the company	0.06%	0.004%

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

		FY 2024-25		FY 2023-24			
	No. of	No. of	Deducted and	No. of	No. of	Deducted and	
Benefits	employees	workers	deposited	employees	workers	deposited	
Delients	covered as	covered as	with the	covered as	covered as	with the	
	a % of total	a % of total	authority	a % of total	a % of total	authority	
	employees	workers	(Y/N/N.A.)	employees	workers	(Y/N/N.A.)	
Provident Fund (PF)	99.08%	100%	Yes	99.89%	100%	Yes	
Gratuity	100%	100%	Yes	100%	100%	Yes	
Employee's State Insurance	0.76%	2.13%	Yes	0.66%	2.05%	Yes	
Corporation (ESIC) *							

<sup>\*</sup> All personnel who are eligible for ESIC have been covered by the ESIC Scheme.

#### 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?

No

If not, whether any steps are being taken by the entity in this regard.

The company ensures that wherever differently abled employees work, all necessary facilities are provided. Additionally, ongoing efforts are being made to improve office premises and physical infrastructure to better accommodate their needs.

4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? Yes

If so, provide a web-link to the policy. https://www.grinfra.com/policies/

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

	Permanent	Employees	Permanent Workers		
Gender	Return to work rate	Retention Rate	Return to work rate	Retention Rate	
Male	Not Applicable	Not Applicable	Not Applicable	Not Applicable	
Female	100%	0%*	0%*	0%	
Total	100%	0%	0%	0%	

<sup>\*</sup>All female employees who availed maternity leave are yet to complete 12 months of returning to work post completion of maternity leave period.

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.

Category	Yes/No	If Yes, then give details of the mechanism in brief
Permanent Workers	Yes	The Company has an online grievance redressal mechanism. This online
Other than Permanent Workers		portal is powered with a mobile app, where any employee can raise their
Permanent Employees		grievances. Raised grievances will be routed through central HR to respective
Other than Permanent Employees		project location to close the employee grievances.

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

		FY 2024-25		FY 2023-24			
		No. of employees			No. of employees		
Category	Total	/ workers in		Total	/ workers in		
	employees respective / workers in category, who respective are part of		% (B/A)	employees / workers in	respective category, who	% (D/C)	
			70 (D/A)	respective	are part of	70 (D/O)	
	category (A)			category (C.)	association(s) or		
		Union (B)			Union (D)		
		Total Permanen	t employees				
Total	3,671	0	0%	4,834	0	0%	
Male	3,603	0	0%	4,761	0	0%	
Female	68	0	0%	73	0	0%	
		Total Permane	nt Workers				
Total	7,269	0	0%	9,587	0	0%	
Male	7,268	0	0%	9,586	0	0%	
Female	1	0	0%	1	0	0%	

#### 8. Details of training given to employees and workers:

		1	FY 2024-25	5		FY 2023-24				
Category	Total		On Health and Safety Measures		On Skill Upgradation		On Health and Safety Measures		On Skill Upgradation	
	(A)	No (B)	% (B/A)	No (C)	% (C/A)	(D)	No. (E)	% (E /D)	No. (F)	% F/D)
			E	mployees	S					
Male	3610	2825	78.25%	1924	53.30%	4,761	3,534	74.23%	2,900	60.91%
Female	68	68	100%	55	80.88%	73	73	100%	64	87.67%
Total	3678	2893	78.66	1979	53.81%	4,834	3,607	74.62%	2,964	61.32%
				Workers						
Male	7268	6905	95.01%	1870	25.73%	9,586	8,963	93.5%	790	8.24%
Female	1	1	100%	0	0%	1	1	100%	0	0%
Total	7269	6906	95.01%	1870	25.73%	9,587	8,964	93.5%	790	8.24%

<sup>\*</sup>For employees both permanent and other than permanent categories were provided the trainings. For workers only permanent category were provided the trainings.

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

Category		FY 2024-25		FY 2023-24						
	Total (A)	No. (B)	% (B / A)	Total (D)	No. (E)	% (E / D)				
Employees										
Male	3603	3603	100%	4,761	4,761	100%				
Female	68	68	100%	73	73	100%				
Total	3671	3671	100%	4,834	4,834	100%				
	_	Work	cers							
Male	7268	0	0%	9,586	0	0%				
Female	1	0	0%	1	0	0%				
Total	7269	0	0%	9,587	0	0%				

<sup>\*</sup>Employees who were separated during the last financial year were also part of the Performance Management System (PMS) and their details are reflected in data.

#### 10. Health and safety management system

### a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No) YeslfYes, the Coverage such systems?

Including hazard identification, risk assessment, and control measures, our Health, Safety, and Environment (HSE) policy and procedures ensures safe practices throughout our operations. Upholding our HSE policy, The Company prioritize the well-being of all employees and workers involved in our operations and also aim to minimize environmental impact. GRIL adheres to ISO 45001:2018 standards, reflecting our commitment through implemented management systems defining essential guidelines for systematic operations."

#### 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 creates site inspection checklists tailored to each project, covering a range of aspects including night works, launching gantry, accommodation camp inspection, monthly first aid, jack up platform, piling inspection, excavation, confined space, traffic management, work permit, and lifting permit. Each checklist contains questions related to work hazards and risk assessment. Additionally, The Company emphasize regular training and awareness sessions for employees and workers on potential risks and control procedures.

### Whether you have processes for workers to report the work related hazards and to remove themselves from such risks? (Yes/ No)

Yes

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

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

Safety Incident/Number	Category	FY 2024-25*	FY 2023-24
Lost Time Injury Frequency Rate (LTIFR) (per one million-person	Employees	0.10	0.10
hours worked)	Workers	0.60	0.79
Total recordable work-related injuries	Employees	1	3
	Workers	14*	17*
No. of fatalities	Employees	0	0
	Workers	6*	5*
High-consequence work-related injury or ill health (excluding	Employees	0	0
fatalities)	Workers	0	0

<sup>\*</sup>Including in the contract workforce

For FY 2024-25 the Company has updated the calculation methodology for LTIFR. It has been calculated as per LTI (4 employee /11 Worker) + Fatality (0 employee / 6 workers) = 15LTI + 6 Fatalities = 21 Recordable Work-related injuries.

The fatalities during the reporting period is a matter of serious concern and deep regret. These incidents occurred in high-risk zones involving complex activities such as tunneling and elevated construction. In response, the company has strengthened onsite supervision, enhanced training programs, and introduced strict contractor safety compliance measures.

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

The Company ensures that all the standard checklists and operating procedures are in place and conducts regular training sessions and site inspections to create awareness and ensure the safety of both our employees/workers and subcontractors. Additionally, appropriate due diligence is conducted for subcontractors to ensure adherence to safety practices and procedures. This includes guidelines for night works, launching gantry operations, working at heights, employee/worker accommodations, camp inspections, monthly first aid provisions, ambulance availability, hospital tie-ups, necessary licenses and work permits, and canteen facilities. These measures are consistently validated through routine audits. Furthermore, our Integrated Management System (IMS) Policy, covering Quality, Environment, Health, and Safety, maintains a zero-tolerance approach towards non-compliance among employees and workers.

The Company prioritise incident reporting and investigation and believe that it is a means of identifying potential areas for improvement. The Company conduct thorough investigations for each incident and share the lessons learned across all project sites to promote a culture of safety and continuous improvement. The Company regularly revise our Hazard Identification, Risk Assessment, and Control (HIRAC) and Standard Operating Procedure (SOP) protocols to ensure that our procedures are up to date and reflective of the latest best practices in the industry. The Company also ensures the adequate insurance cover and also ensures that sub-contractors fulfil all safety related compliances.



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

		FY 2024-25		FY 2023-24			
Particulars	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks	
Working Conditions	0	0	Nil	0	0	Nil	
Health & Safety	0	0	Nil	0	0	Nil	

#### 14. Assessment for the year:

Particulars	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)								
Health and safety practices	70%								
Working Conditions	70%								

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

The company has undertaken several focused measures to strengthen safety practices and address risks identified through internal reviews and operational feedback.

A Standard Operating Procedure (SOP) for Gantry Dismantling has been developed and implemented to bring consistency and control to high-risk activities. For tunneling operations, work methodology and design have been reviewed and updated to improve technical robustness and reduce field-level safety concerns.

A focused Work at Height (WAH) safety drive has been rolled out, supported by regular training sessions for workers and supervisory staff. The Work Permit System has been moved to an online platform to allow better monitoring, transparency, and timely intervention.

To enchance ground-level reporting and visibility, a Safety Observation Tool has been introduced, encouraging early identification and rectification of unsafe conditions. In parallel, site safety leads are undergoing structured capability-building programmes. Senior site management is being covered under HSE orientation sessions and conclaves to align operational leadership with safety expectations.

These steps are part of the ongoing effort to reduce incident potential, strengthen safety ownership across project sites, and maintain operational continuity with reduced disruptions.

### Leadership Indicators

Does the entity extend any life insurance or any compensatory package in the event of death of

(A)	Employees (Y/N)	Von
(B)	Workers (Y/N)	- Yes

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

The Company manually track the key compliances at the time of on boarding and bill processing. The Company is in the process of digitalizing and automating the regulatory compliance framework.

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:

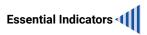
Particulars		cted employees/ kers	No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment			
	FY 2024-25	FY 2023-24	FY 2024-25	FY 2023-24		
Employees	0	0	0	0		
Workers	6*	5*	0	0		

<sup>\*</sup> The company extended compensation to the families of the deceased as per applicable laws and internal policies. Although alternate employment options was explored, the placement was not feasible due to specialized skill requirements of available roles.



#### BUSINESSES SHOULD RESPECT THE INTERESTS OF AND BE RESPONSIVE TO ALL ITS STAKEHOLDERS.

(This principle highlights the importance of stakeholder engagement. Companies should consider the interests and perspectives of all stakeholders, including shareholders, employees, customers, suppliers, and the communities in which they operate. They should also be responsive to stakeholder concerns and feedback.)



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

The Company prioritize our stakeholders and their concerns. The Company analyze our operations and impacts to identify key stakeholders, which include employees, customers, shareholders, suppliers, vendors, government bodies, and regulatory agencies. The Company also take into account the impact our projects may have on local communities and actively involve them in our communication efforts. By recognizing the needs and concerns of our stakeholders, The Company can meet their expectations, mitigate potential risks, and build lasting relationships crucial to our success. This ongoing process of stakeholder identification ensures The Company remain informed, engaged, and responsive to their changing needs.

#### 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	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website, Other- Please Specify)	Frequency of engagement (Annually, Half-yearly, Quarterly, others- Please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees and Workers	No	Email, SMS, Meetings, Website, social media, Circulars, etc.	Regular	Employee Engagement: Various initiatives related to employees' growth, benefits, professional development, learning & development, internal communication, etc.
Customers	No	Email, SMS, Meetings, Website, Business interactions, Advertisement	Regular	Pertaining to projects (delivery, timeline, challenges, etc.)
Shareholders and Investors	No	General Meeting, Investors Meet, Email, Website, Newspaper, Stock Exchange Filings	Annual, Periodic	Company's Performance
Suppliers & Vendors	No	Email, SMS, Business Meetings	Regular	Delivery status, supply chain issues, compliance, development
Government and Regulatory Bodies	No	Email, Meetings, Website, Annual Report, Stock Exchange Filings, Industry Body Representations	As & when required	Statutory compliance, reporting requirements, engaging with the government for the growth and benefit of the Infrastructure Industry, etc.
Local Communities	Maybe (In some cases)	Onsite Community Meetings, Direct engagement through project teams	Regular	Corporate Social Responsibilities

### Leadership Indicators

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

The company engages with key stakeholders including investors, employees, suppliers, communities, and regulatorson economic, environmental, and social topics through regular consultations, surveys, meetings, and grievance mechanisms. The company conducted a stakeholder engagement survey to understand the significance of various impacts and perceptions regarding the company. This survey serves as a crucial mechanism for understanding stakeholder concerns and viewpoints on ESG matters. Feedback gathered through this survey is meticulously analysed and synthesized to provide comprehensive insights to the Board, ensuring that stakeholder perspectives inform decision-making processes effectively. These interactions are managed by relevant functional teams, with key findings reported to the Board through periodic management updates and committee reviews, and incorporated into the company's materiality assessment and sustainability disclosures.

2. Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes/No).

Yes

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.

Utilizing the findings from the stakeholder engagement survey, the company has identified key environmental and social focus areas, along with relevant performance indicators (KPIs) for ongoing monitoring. These inputs have played a critical role in shaping the company's sustainability priorities and aligning them with stakeholder expectations. Currently, the company is in the process of analyzing the baseline status for these focus areas and defining specific targets to guide its future environmental and social initiatives



#### **BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS.**

(This principle focuses on the importance of human rights. Companies should respect and promote human rights, including the rights to freedom of expression, association, and privacy. They should also prevent and address human rights violations in their operations and value chains.)

### 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

		FY 2024-25		FY 2023-24							
Benefits	Total (A)  No. of employees workers cove (B)		% (B / A)	Total (C)	No. of employees/ workers covered (D)	% (D / C)					
Employees											
Permanent	3671	1235	33.64%	4,834	3,534	73.11%					
Other than permanent	7	0	0	11	11	100%					
Total Employees	3678	1235	33.57%	4,845	3545	73.17%					
		Worke	ers		-						
Permanent	7269	2193	30%	9,587	8,963	93.49%					
Other than permanent	3200	0	0%	9,657	8,649	89.56%					
Total Workers	10,469	2193	21%	19,244	17,612	91.51%					

#### 2. Details of minimum wages paid to employees and workers

	FY 2024-25				FY 2023-24					
Category	Total (A)	•	Minimum age		than m Wage	Total (D)	•	Minimum age		than m Wage
	(A)	No (B)	% (B/A)	No (C)	% (C/A)	(D)	No. (E)	% (E /D)	No. (F)	% (F/D)
			E	mployees	S					
Permanent										
Male	3603	0	0%	3603	100%	4,761	0	0%	4,761	100%
Female	68	0	0%	68	100%	73	0	0%	73	100%
Total	3671	0	0%	3671	100%	4,834	0	0%	4,834	100%
Other than Permanent										
Male	7	0	0%	7	100%	11	0	0%	11	11
Female	0	0	0%	0	100%	0	0	0%	0	0
Total	7	0	0%	7	100%	11	0	0%	11	11
				Workers						
Permanent										
Male	7268	0	0%	7268	100%	9,586	0	0%	9,586	100%
Female	1	0	0%	1	100%	1	0	0%	1	100%
Total	7269	0	0%	7269	100%	9,587	0	0%	9,587	100%
Other than Permanent										
Male	2800	2800	100%	0	0%	9,657	9,657	100%	0	0%
Female	400	400	100%	0	0%	0	0	0%	0	0%
Total	3200	3200	100%	0	0%	9,657	9,657	100%	0	0%

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

#### a. Median remuneration / wages:

	Ma	ale	Female		
Particular	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category	
Board of Directors (BoD)	3*	4,80,00,000		0	
Key Managerial Personnel	5**	3,60,00,000	0	0	
Employees other than BoD and KMP	3,605	37,220	68	56,534	
Workers	7,268	21,547	1	14973	

<sup>\*</sup>The Board of Directors includes only Whole time Directors, as the other members are Independent Directors who receive only sitting fees,

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

Particular	FY 2024-25	FY 2023-24
Gross wages paid to females as % of total wages	1.48%	0.99%

### 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, The Company have the Internal Complaints Committee (ICC) as required for Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (PoSH).

<sup>\*\*</sup>KMP includes the Managing Director, Whole-Time Director, Company Secretary and Chief Financial Officer

<sup>\$</sup>We have one female Independent Director who receives only sitting fees, therefore, median remuneration is not applicable

Note: Remuneration includes only the basic salary, and the median is calculated based on the monthly salary only

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

The Company take pride in providing the Sahyog mechanism, an efficient online portal for addressing employee grievances. With Sahyog, our team members can securely and confidentially voice their concerns. Once a grievance is raised, our central HR team swiftly routes it to the respective project location for resolution. The Company is dedicated to nurturing a positive work environment where employees feel heard, valued, and respected. Additionally, to address complaints related to discrimination and harassment, The Company have established an Internal Complaints Committee (ICC) for timely redressal of such grievances. Furthermore, The Company have implemented a whistleblower policy to address malpractices, misuse of authority, fraud, violations of company rules, negligence endangering public health and safety, misappropriation of funds, and other activities impacting the company's interests, ensuring transparency and accountability.

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

		FY 2024-25 FY 2023-2			FY 2023-24	
Particulars	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	Nil	0	0	Nil
Discrimination at workplace	0	0	Nil	0	0	Nil
Child Labour	0	0	Nil	0	0	Nil
Forced Labour/Involuntary Labour	0	0	Nil	0	0	Nil
Wages	0	0	Nil	0	0	Nil
Other human rights related issues	0	0	Nil	0	0	Nil

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

Particular	FY 2024-25	FY 2023-24
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 Policy on Prevention of Sexual Harassment at Workplace underscores confidentiality to safeguard the interests of the victim, accused, and those reporting incidents. Confidentiality will be maintained throughout the investigative process to the extent practical and appropriate. Additionally, it ensures protection against reprisals, with the company committed to safeguarding employees who raise concerns from any form of retaliation, subjecting any reprisals to disciplinary action. The company further ensures that victims or witnesses are not subjected to victimization or discrimination during the complaint resolution process. However, any abuse of the procedure, such as maliciously making untrue allegations, will result in disciplinary action.

You can access our Prevention of Sexual Harassment (POSH) policy through the following link: https://www.grinfra.com/wp-content/uploads/2022/07/Policy-for-Prevention-of-Sexual-Harassment-at-Workplace.pdf

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

Yes

#### 10. Assessments for the year:

Name of the Assessment	% 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 10 above.

No corrective actions have been identified or undertaken at this stage, as the assessments have not revealed any significant risks or concerns requiring immediate intervention. However, as proactive measures, following mechanisms are currently in place -

#### **Policy and Training:**

- Developed and communicated clear policies on human rights, anti-discrimination, and harassment.
- Conducted regular training sessions for employees and managers to raise awareness and promote compliance with these policies.

#### Reporting Mechanisms:

- Established confidential channels for reporting incidents of harassment, discrimination, or labour violations.
- Ensured that employees feel safe reporting concerns without fear of retaliation.

#### **Risk Assessments:**

Conducted periodic assessments to identify potential risks related to human rights, labour practices, and discrimination.



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

The Company conducts internal audits at all operational sites to detect and mitigate human rights risks unique to each location. These audits comprehensively assess all operational facets and production facilities, ensuring human rights are prioritized throughout. Our audit teams engage with employees and contractors to gather insights that inform our processes. The Company address diverse human rights issues, including labor rights, workplace safety, non-discrimination, and respect for indigenous rights, aligning with global standards.

### 2. 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/No)

Nc

However, steps are being undertaken to progressively enable the office premises and physical infrastructure more conducive and accessible to differently abled employees



#### BUSINESSES SHOULD RESPECT AND MAKE EFFORTS TO PROTECT AND RESTORE THE ENVIRONMENT.

(This principle emphasizes the importance of environmental stewardship. Companies should minimize their impact on the environment, conserve natural resources, and promote environmental sustainability. They should also take steps to restore and rehabilitate degraded ecosystems.)

### Essential Indicators

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

Parameter	FY 2024-25	FY 2023-24
From renewable sources		
Total electricity consumption (A)	2,049.96 GJ	2,100.5GJ
Total fuel consumption (B)	0.00GJ	0.00GJ
Energy consumption through other sources (C.)	0.00GJ	0.00GJ
Total energy consumed from renewable sources (A+B+C)	2,049.96GJ	2,100.5GJ

Parameter	FY 2024-25	FY 2023-24
From non-renewable sources		
Total electricity consumption (D)	7,09,750.09GJ*	1,49,148.63GJ*
Total fuel consumption (E)	20,22,400.20 GJ	25,03,134.102GJ
Energy consumption through other sources (F)	0.00GJ	0.00GJ
Total energy consumed from non-renewable sources (D+E+F)	27,32,150.29GJ	26,52,282.74GJ
Total energy consumed (A+B+C+D+E+F)	27,34,200.25 GJ	26,54,040.131GJ
<b>Energy intensity per rupee of turnover</b> [Total energy consumed(in GJ) / Revenue from	0.00004196 GJ	0.0000331249
operations]	per crore ₹ of	GJ per crore ₹ of
	turnover	turnover
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)	0.00086698*	0.000757800
(Total energy consumed / Revenue from operations adjusted for PPP)	GJ per crore ₹ of	GJ per crore ₹ of
	turnover	turnover
Note: Indicate if any independent assessment/ evaluation/assurance has been	No	
carried out by an external agency?		
If yes, name of the external agency.	Not Ap	plicable

<sup>\*</sup>The Company has started process of migrating from DG set generated electricity to grid electricity in an attempt to reduce diesel consumption. Thus, the electricity consumption has increased from previous year.

Note

The revenue from operations has been adjusted for Purchasing Power Parity (PPP) using the latest PPP conversion factor published by the International Monetary Fund (IMF) for India for the year Apr2025, which is 20.66

#### 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? (Yes/No)

No

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.

Not Applicable

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

Parameter	FY 2024-25	FY 2023-24
Water withdrawal by source (in kilolitres)		
(i) Surface water	2,12,157	55,221
(ii) Groundwater	5,19,014	2,34,244.73
(iii) Third party water	3,75,168	1,96,505.97
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	11,06,339	4,85,971.70
Total volume of water consumption (in kilolitres)	10,51,801	3,93,616.70
Water intensity per rupee of turnover (Total water consumption in KL / Revenue	0.00001613 KL	0.000004912KL
from operations)	per crore ₹ of	per crore ₹ of
	turnover	turnover
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)	0.0003333 KL per	0.000112388KL
(Total water consumption / Revenue from operations adjusted for PPP)	crore ₹ of turnover	per crore ₹ of
		turnover
Note: Indicate if any independent assessment/ evaluation/assurance has been	N	0
carried out by an external agency? (Yes/No)		
If yes, name of the external agency.	Not App	olicable

<sup>\*</sup>The Company has calculated water consumption using an updated methodology for FY 2024-25.

#### 4. Provide the following details related to water discharged:

Parameter	FY 2024-25	FY 2023-24
Water discharge by destination and level of treatment (	in kilolitres)	
(i) To Surface water		
No treatment	0	0
With treatment – Tertiary treatment	0	73,254
(ii) To Groundwater		
No treatment	0	0
With treatment – Tertiary treatment	18,758	19,101
(iii) To Seawater		
No treatment	0	0
With treatment – please specify level of treatment	0	0
(iv) Sent to third-parties		
No treatment	0	0
With treatment – please specify level of treatment	35,780	0
(v) Others		
No treatment	0	0
With treatment – please specify level of treatment	0	0
Total water discharged (in kilolitres)	54,538	92,355
Note: Indicate if any independent assessment/ evaluation/assurance has been	N	lo
carried out by an external agency? (Y/N)  If yes, name of the external agency.	Not Ap	plicable

<sup>\*</sup>This is the first year of reporting water discharge for the Company.

#### 5. Has the entity implemented a mechanism for Zero Liquid Discharge? No

If yes, provide details of its coverage and implementation.

Not Applicable

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

Parameter	Please specify unit	FY 2024-25	FY 2023-24
NOx	mg/m3	26.37	667.52
SOx	mg/m3	9.05	151.14
Particulate matter (PM)	mg/m3	83.69	51.98
Persistent organic pollutants (POP)	mg/m3	0.00	0.00
Volatile organic compounds (VOC)	mg/m3	0.00	0.00
Hazardous air pollutants (HAP)	mg/m3	0.00	0.00
Others – please specify	mg/m3	0.00	0.00
Note: Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? (Y/N)		Y	es
If yes, name of the external agency.		1. Nakshatra Envi	ro Services
		Nexus Test Lab engineers Pvt L	s, Mahabal Enviro td. & Envirocon

<sup>\*\*</sup>Only the water discharged via Sewage Treatment Plants has been taken to account for reporting.

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

Parameter	Unit	FY 2024-25	FY 2023-24	
<b>Total Scope 1 emissions</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> ,	Metric tonnes of	1,37,340.32	1,91,275.42	
N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	CO <sub>2</sub> equivalent			
<b>Total Scope 2 emissions</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> ,	Metric tonnes of	1,43,330.09*	29,664.01	
N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	CO <sub>2</sub> equivalent			
Total Scope 1 and Scope 2 emissions per rupee of	MtCO <sub>2</sub> e per crore	0.00000431	0.0000027572	
turnover(Total Scope 1 and Scope 2 GHG emissions / Revenue	₹ of turnover			
from operations)				
Total Scope 1 and Scope 2 emission intensity per rupee of	MtCO <sub>2</sub> e per crore	0.00008894	0.000063084	
turnover adjusted for Purchasing Power Parity (PPP) (Total	₹ of turnover			
Scope 1 and Scope 2 GHG emissions / Revenue from operations				
adjusted for PPP)				
Note: Indicate if any independent assessment/ evaluation/		No		
assurance has been carried out by an external agency? (Y/N)		INO		
If yes, name of the external agency.		Not Ap	plicable	

<sup>\*</sup> The Company has started the process of migrating from DG set generated electricity to grid electricity in an attempt to reduce diesel consumption. Thus, the electricity consumption has increased from previous year, affecting an increase in the Scope 2 emissions. Source of emission factors used - EPA's GHG Emission Factors Hub, CEA's CDM - CO2 Baseline Database User Guide Version 19 has been used for the purpose of GHG Emissions calculations.

#### 8. Does the entity have any project related to reducing Green House Gas emission? (Yes/No) Yes

If Yes, then provide details.

Company has undertaken various initiatives to reduce Greenhouse Gas (GHG) emissions. These include installation of solar power systems and solar lighting at project sites, use of Diesel Exhaust Fluid (DEF) to lower emissions from diesel engines, adoption of Glass Fiber Reinforced Polymer (GFRP) to replace conventional materials, development of portable solar energy solutions to reduce diesel use, and plantation activities to enhance carbon sequestration

Construction project sites have traditionally relied on diesel generator sets for power, primarily due to their remote locations and delays in securing grid connectivity. Recognizing the environmental and operational impact of diesel usage, the company has proactively undertaken initiatives to transition to grid electricity across multiple project sites. These efforts aim to reduce dependency on diesel, enhance energy efficiency, and support broader sustainability objectives.

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

Parameter	FY 2024-25	FY 2023-24
Total Waste generated (in metric tonnes)		
Plastic waste (A)	250.36	117.28
E-waste <b>(B)</b>	3.10	2.31
Bio-medical waste (C)	0.008875	0.01
Construction and demolition waste <b>(D)</b>	0.00	11,272.67
Battery waste <b>(E)</b>	109.048	113.19
Radioactive waste (F)	0.00	0.00
Other Hazardous waste. Please specify, if any. (G)	197.22	777.32
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by	2,07,438.08	3,08,732.93
composition i.e. by materials relevant to the sector)		
- Food Waste	187.85	218.53**
- Metal Scrap Waste	25,214.23	17,043.00
- Aggregate	1,82,036*	2,91,469*
- Miscellaneous Waste	0	2.4
Total (A+B + C + D + E + F + G + H)	2,07,997.81	3,21,015.71
Waste intensity per rupee of turnover (Total waste generated / Revenue from	0.00000319 MT	0.00000401 MT
operations)	per crore ₹ of	per crore ₹ of
	turnover	turnover
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)	0.00006598MT	0.00008277MT
(Total waste generated / Revenue from operations adjusted for PPP)	per crore ₹ of	per crore ₹ of
	turnover	turnover

Parameter	FY 2024-25	FY 2023-24			
For each category of waste generated, total waste recovered through recycling, re	using or other recove	ery operations (in			
metric tonnes)					
Category of waste					
(i) Recycled		218.53			
(ii) Re-used	1,82,045.67	2,73,376.66			
(iii) Other recovery operations	0	269.49			
Total	1,82,045.67	2,73,864.68			
For each category of waste generated, total waste disposed by nature of dis	For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)				
Category of waste					
(i) Incineration	0.00	0.00			
(ii) Landfilling	0.00	0.00			
(iii) Other disposal operations	25,952.14	17,775.49			
Total	25,952.14	17,775.49			
Note: Indicate if any independent assessment/ evaluation/assurance has been		10			
carried out by an external agency? (Y/N)					
If yes, name of the external agency.	Not Ap	plicable			

<sup>\*</sup>The Company has included asphalt waste in the waste calculation for FY 2024-25. The same has been recycled and reused in new construction.

## 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.

As a construction company operating across diverse sites in India, we have adopted systematic waste management practices to minimize environmental impact and ensure regulatory compliance. Our waste management approach includes segregation of waste at source into categories such as inert construction debris, recyclables (metal, wood, plastic), and hazardous waste. Non-hazardous construction and demolition (C&D) waste is either reused on-site (e.g., backfilling, road base) or responsibly disposed of through authorized vendors. We also promote the reuse and recycling of materials such as concrete, asphalt, and steel wherever feasible.

To reduce the use of hazardous and toxic chemicals in our processes, we actively seek safer alternatives and environmentally friendly construction materials. The use of low-VOC paints, non-toxic curing compounds, and eco-labelled products is encouraged across projects. For activities involving hazardous substancessuch as waterproofing, fuel storage, or equipment maintenance, we ensure proper handling, storage, and disposal in compliance with the Hazardous and Other Wastes (Management and Transboundary Movement) Rules, 2016. All hazardous waste is stored in secure containment zones and disposed of through authorized treatment, storage, and disposal facilities (TSDFs).

Training is regularly provided to site personnel on safe handling and emergency response, and our Environment, Health and Safety (EHS) teams monitor waste and chemical management practices through audits and inspections.

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

S. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval/ clearance are being complied with? (Y/N)	If no, the reasons thereof and corrective action taken, if any.
1.	Govindpur Rajura	Construction activities	Yes	
2.	Bilaspur Urga	Construction activities	Yes	
3.	Mej River-Junction	Construction activities	Yes	

<sup>\*\*</sup>Food waste figures for FY 2023–24 have been revised due to data reconciliation following internal software migration. The updated figures reflect more accurate and standardized reporting enabled by the new system. As a result, total waste figures, waste intensity metrics, and other consolidated waste-related data have also been updated.

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
			Not Applicable		

13. Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Y/N/NA). Yes

If not, provide details of all such non-compliances, in the following format:

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		
Not Applicable					



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

Parameter	Unit	FY 2024-25*	FY 2023-24
<b>Total Scope 3 emissions</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO2 equivalent	4,52,067.50	4,49,290.38
Total Scope 3 emissions per rupee of turnover	MtCO2e per crore ₹ of turnover	0.000006934	0.000005607
Note: Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? (Y/N)		No	
If yes, name of the external agency.		Not Applicable	

<sup>\*</sup>The Company has initiated the recording and calculation of Scope 3 emission in FY 23-24.

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

Not applicable. Environmental and Social Impact Assessments (ESIA) are conducted by the client and reviewed under the client's purview, in line with contractual requirements. The entity ensures compliance by fulfilling all environmental obligations defined by the client. Additionally, internal Environmental Impact Assessments (EIA) are conducted, and necessary control measures are implemented during execution.

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

Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative	Corrective action taken, if any
	NA		

4. Does the entity have a business continuity and disaster management plan? (Yes/No) Yes

Give details in 100 words/ web link.

The Company has emergency response framework aligned with the scale and complexity of its infrastructure operations. Site-specific emergency response plans are in place to address scenarios such as natural calamities, fire incidents, or health emergencies. These plans outline clear roles and responsibilities, communication protocols, mock drills, medical support, and mutual aid mechanisms. The framework emphasizes safeguarding people, assets, and operational continuity, including IT systems. Regular training and audits strengthen preparedness and responsiveness. This approach ensures that critical activities continue with minimal disruption during emergencies, reflecting our commitment to operational resilience and safety across all project sites.

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.

The company has not identified any significant adverse environmental impact arising from its value chain. However, a majority of the products and materials procured are sourced from ESG-compliant suppliers, and the entity has implemented an ESG Supplier Code of Conduct to promote responsible environmental practices throughout its supply chain. This code outlines expectations related to resource efficiency, emissions control, waste management, and regulatory compliance

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

Nil

- 7. How many Green Credits have been generated or procured:
  - a. By the listed entity

NA

b. By the top ten (in terms of value of purchases and sales, respectively) value chain partners

NΑ





### BUSINESSES, WHEN ENGAGING IN INFLUENCING PUBLIC AND REGULATORY POLICY, SHOULD DO SO IN A MANNER THAT IS RESPONSIBLE AND TRANSPARENT.

(This principle highlights the importance of responsible advocacy. Companies should engage in policy advocacy in a responsible and transparent manner and avoid engaging in activities that could undermine the public interest or the democratic process.)

### Essential Indicators

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

5

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/ International)
1	Construction Industry Development Council (CIDC)	National
2	Federation of Indian Chambers of Commerce & Industry (FICCI)	National
3	The Associated Chambers of Commerce & Industry of India (ASSOCHAM)	National
4	Indian Chamber of Commerce (ICC)	National
5	National Highways Builders Federation (NHBF)	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
	Not Applicable	



#### BUSINESSES SHOULD PROMOTE INCLUSIVE GROWTH AND EQUITABLE DEVELOPMENT.

(This principle emphasizes the importance of promoting inclusive and equitable economic development. Companies should create economic opportunities for all, including disadvantaged and marginalized groups. They should also contribute to the development of local communities and support social and economic empowerment.)

### Essential Indicators

 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
			Not Applicable		

Note: Social Impact Assessments (SIA) for the projects executed by the Company on behalf of clients are under the direct scope and responsibility of the respective clients. While the Company remains compliant with all project-related requirements, it does not independently conduct SIA studies for such contract-based engagements.

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)		
	Not Applicable							

Note: Resettlement and Rehabilitation (R&R) activities for the projects executed by the Company fall under the contractual scope and responsibility of the client. The Company supports the implementation as required but does not directly undertake or manage R&R processes.

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

The Company engages with the local community through various means like onsite community meetings and direct engagement through project teams. The community members can reach out to us through letters, email and in person for any of their concerns or grievances

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

Particular	FY 2024-25	FY 2023-24
Directly sourced from MSMEs/ small producers	38%	22%
Directly from within India	100%	97.54%

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

Particular	FY 2024-25	FY 2023-24
Rural	21%	13%
Semi-urban Semi-urban	22%	23%
Urban	19%	21%
Metropolitan	38%	43%

### Leadership Indicators

#### 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)
1	Uttarakhand	Haridwar	2,10,000
2	Uttarakhand	Haridwar	10,00,000

#### 2. Details of beneficiaries of CSR Projects:

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	Health - beneficiaries with access to quality preventive, primary, secondary and tertiary care	128042	100%
2	Education - children with access to quality education	900	100%



#### BUSINESSES SHOULD ENGAGE WITH AND PROVIDE VALUE TO THEIR CONSUMERS IN A RESPONSIBLE MANNER.

(This principle highlights the importance of responsible consumer engagement. Companies should provide safe, high-quality products and services, and ensure that they are marketed and sold ethically and responsibly. They should also be transparent about their products and services, and provide consumers with the information they need to make informed choices.)

### Essential Indicators

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

As our primary customers are government and semi-government organizations in India, our customer complaint resolution process adheres to formal procedures. Complaints, in the form of Non-Conformance Reports (NCRs), are received at the site office. Upon receipt, designated personnel promptly take necessary action within specified timelines, jointly witnessed by the customer. Monthly summaries of complaints, along with actions taken, are compiled and reviewed for any shortcomings. Any identified lapses are diligently followed up on a weekly basis until resolved.

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

Particular	Rationale for identifying the risk / opportunity
Environmental and social parameters relevant to the product	100%
Safe and responsible usage	100%
Recycling and/or safe disposal	0%

<sup>\*</sup> All our infrastructure construction projects ensures appropriate signages in place as per defined norms.



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

	FY 2024-25			FY 2023-24		
Particular	Received during the year	Pending resolution at end of year	Remark	Received during the year	Pending resolution at end of year	Remark
Data privacy	0	0	Nil	0	0	Nil
Advertising	0	0	Nil	0	0	Nil
Cyber-security	0	0	Nil	0	0	Nil
Delivery of essential services	0	0	Nil	0	0	Nil
Restrictive Trade Practices	0	0	Nil	0	0	Nil
Unfair Trade Practices	0	0	Nil	0	0	Nil
Other	0	0	Nil	0	0	Nil

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

Particular	Number	Reason for recall	
Voluntary recalls	NA	Nil	
Forced recalls	NA	Nil	

5. Does the entity have a framework/ policy on cyber security and risks related to data privacy? (Yes/No) Yes

If available, provide a web link of the policy https://www.grinfra.com/policies/

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

Not Applicable

- 7. Provide the following information relating to data breaches
  - a. Number of instances of data breaches along-with impact- 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).

Details regarding company's business offerings can be found on the website: https://www.grinfra.com

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

The company follows a comprehensive approach to promote safety and responsible usage across its diverse infrastructure projects, including highways, bridges, metro systems, tunneling, power transmission & distribution (PT&D) networks, and O&M services. For road infrastructure, a three-tier signage systemcomprising warning, cautionary, and informative signsis installed to guide and alert users effectively. Tactile markers are used to assist navigation, especially for visually impaired users, and reflective paints ensure visibility of road markings and signage during low-light conditions. Barricades and safety barriers are strategically deployed in both active construction and O&M zones to safeguard workers and commuters.

In metro and tunneling projects, safety communication includes clear wayfinding signage, emergency exit indicators, and public announcements to guide passengers and site workers. For PT&D projects, the company places safety boards and hazard markers near high-voltage equipment and conducts awareness drives for nearby communities regarding electrical safety. Across all verticals, user awareness and safety education are embedded through signage, physical infrastructure, and operational protocols, ensuring end-users, contractors, and communities are well-informed and protected.

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

Prior to road, rail and power transmission works, traffic closures and diversion during project execution, the relevant authority is duly notified, and suitable signage are erected for public convenience.

4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/NA)

Not Applicable

- a. If yes, provide details in brief. Not Applicable
- 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