BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING FORMAT

SECTION A: GENERAL DISCLOSURES

I. Details of Listed Entity:

1.	**Corporate Identity Number (CIN) of the Listed Entity**	L31506MH2008PLC179012
2.	**Name of the listed Entity**	TRANSRAIL LIGHTING LIMITED
3.	**Year of incorporation**	2008
4.	**Registered office address**	Transrail Lighting Limited Fortune 2000, A-wing, 5th Floor, Bandra Kurla Complex, Mumbai- 400051, India.
5.	**Corporate address**	Transrail Lighting Limited Fortune 2000, A-wing, 5th Floor, Bandra Kurla Complex, Mumbai- 400051, India.
6.	**E-mail**	esg@transraillighting.com
7.	**Telephone**	+91 - 22 - 61979600
8.	**Website**	https://transrail.in/
9.	**Financial year for which reporting is being done**	FY: 2025-26.
10.	**Name of the Stock Exchange(s) where shares are listed**	BSE Limited and National Stock Exchange of India Limited.
11.	**Paid-up Capital**	₹ 26,85,12,050. (26.85 Cr.)
12.	**Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report.**	Name: Mr. Manish Shende Designation: Vice President - P&A, HSE, System & ESG Telephone: +91 - 22 – 61979600 Email ID: esg@transraillighting.com
13	**Reporting boundary**	This report has been prepared on a standalone basis. Whereas, Environmental boundaries are defined up to the Manufacturing units, and data for FY 2025–26 has been reported accordingly. Other disclosures are presented at the organizational level, as Transrail was listed on NSE/ BSE in December 2024.
14	**Name of assurance provider**	DNV Business Assurance India Pvt. Ltd. (DNV)
15	**Type of assurance obtained**	Limited Assurance

II. Products/services:

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

Sr. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Manufacturing	Manufacture of fabricated metal products, except machinery and equipment	25.05%
2	Manufacturing	Manufacture of manufacture of other nonferrous metals	13.45 %
3	Construction	Civil Engineering	61.50%

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

Sr. No.	Product/Service	NIC Code	% of total turnover contributed
1.	Construction, erection, and maintenance of power transmission and distribution lines, including radar infrastructure for grid monitoring, load balancing, fault detection, and overhead lines or conductor rails for railways.	422003	53.15%
2.	Manufacture of metal frameworks or skeletons for construction and parts thereof (towers, masts, trusses, bridges etc.)	251102	25.05%
3.	Other manufacture of basic precious and other nonferrous metals N.E.C.	242099	13.45 %
4.	Other civil engineering projects N.E.C.	429099	6.02 %
5.	Other construction of roads and railways N.E.C.	421099	2.33 %

III. Operation:

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

Location	Number of Plants	Number of Offices	Total
National	05	59	64
International	0	24	24

19. Market served by the entity:

a. Number of locations-

Location	Number
National (No. of States)	15
International (No. of Countries)	19

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

50.49%.

c. A brief on types of customers –

The Company is an Engineering, Procurement and Construction (EPC) major including mfg. of products and its supplies, delivering projects in key infrastructure sectors such as Power Transmission & Distribution, Railways, Civil, and Solar. Its major clients include Central and State Governments, Public Sector Undertakings, Ministries and Local Municipal bodies and Private Sector.

The Company serves a diverse customer base across both public and private sectors through its Engineering, Procurement and Construction (EPC) capabilities and manufacturing operations. Its customers primarily comprise Central and State Government departments, Public Sector Undertakings (PSUs), ministries, local municipal bodies, statutory authorities, and private sector enterprises operating in infrastructure and industrial sectors.

IV. Employees

20. Details as at the end of Financial Year: 2025-26

a. Employees and Worker (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
		EMPLOYEES				
1.	Permanent (D)	2750	2641	96%	109	4%
2.	Other than Permanent (E)	1016	1004	98.8%	12	1.2%
3.	**Total employees (D + E)**	**3766**	**3645**	**96.8%**	**121**	**3.2%**

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
	WORKERS					
4.	Permanent (F)	50	50	100%	_	_
5.	Other than Permanent (G)	11215	11203	99.90%	12	0.10%
6.	**Total Workers (F + G)**	**11265**	**11253**	**99.90%**	**12**	**0.10%**

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

S. No	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
	DIFFERENTLY ABLED EMPLOYEES					
1.	Permanent (D)	14	09	64%	5	36%
2.	Other than Permanent (E)	0	0	0	0	0
3.	**Total differently abled employees (D + E)**	**14**	**09**	**64%**	**5**	**36%**
	DIFFERENTLY ABLED WORKERS					
4.	Permanent (F)	0	0	0	0	0
5.	Other than permanent (G)	0	0	0	0	0
6.	**Total differently abled workers (F + G)**	**0**	**0**	**0**	**0**	**0**

21. Participation/Inclusion/Representation of women:-

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	14	1	7.14 %
Key Management Personnel	2	1	50 %

22. Turnover rate for permanent employees and workers:-

(Disclose trends for the past 3 years)

	FY – 2025-26 (Turnover rate in current FY)			FY – 2024-25 (Turnover rate in previous FY)			FY – 2023-24 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	28.83%	8.47%	28.04%	24.05%	25.71%	24.11%	18.64%	17.31%	18.59%
Permanent Workers	-	-	-	-	-	-	-	-	-

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

23. (a) Names of Holding / Subsidiary / Associate Companies / Joint ventures-

S. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at Column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1.	Transrail International FZE	Subsidiary Company	100%	No
2.	Transrail Lighting Nigeria Limited	Subsidiary Company	100%	No
3.	Transrail Lighting Malaysia SDN BHD.	Subsidiary Company	100%	No
4.	Transrail Structures America INC	Subsidiary Company	100%	No
5.	Transrail Trading L.L.C (Transrail Contracting L.L.C)	Subsidiary Company	100%	No
6.	Ajanma Holdings Private Limited	Holding Company	69.91%	No
7.	CEDEC Engineering Private Limited	Associate Company	32%	No

VI. CSR Details

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013? (Yes / No) – Yes

(ii) Turnover (in ₹) – ₹ 6,928.70 Crore

(iii) Net Worth (in ₹) – ₹ 2,270.12 Crore

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY: - 2025-26 Current Financial Year			FY:- 2024-25 Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes	0	0	Not any	NA	NA	NA
Investors (other than shareholders)	Yes	3	0	Complaints pertaining to refund application of IPO and the complaints were duly resolved.	NA	NA	NA
Shareholders	Yes	1	0	Complaints pertaining to Potential Insider Trading & possible market manipulation in TLL and the complaints were duly resolved.	NA	NA	NA
Employees and workers	Yes	38	0	Resolved	NA	NA	NA
Customers	Yes	3	0	Resolved	NA	NA	NA
Value Chain Partners	No	0	0	Not Any	NA	NA	NA
Other (please specify)	No	0	0	Not Any	NA	NA	NA

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

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

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Climate Change & De-carbonization	Risk and Opportunity	**Risk:** Climate change and de-carbonization are critical material issues given the increasing frequency of climate related disruptions and global transition towards a low carbon economy. The company is exposed to physical and transition risks. Physical risks such as extreme weather events, rising temperatures, and changing precipitation patterns may disrupt project execution, impact supply chains and affect the safety and productivity of operations across sites. Transition risks, including evolving climate regulations, carbon pricing, stricter emission norms and shifting stakeholder expectations may increase compliance costs and require significant operational adjustments. **Opportunity:** Proactive de-carbonization through energy efficiency, adoption of low carbon technologies and integration of sustainable practices can reduce operational cost overtime and enhance resilience. Additionally increasing demand for climate resilient infrastructure and sustainable solutions represents growth opportunities. Aligning with climate goals also strengthens the company's positioning and enhances reputation amongst investors, customers and regulators.	• Identification of climate related physical and transition risks across operations and project sites • Gradual integration of renewable and cleaner energy sources • Integration of climate considerations into enterprise risk management and long-term business strategy • Capacity building and awareness initiatives to promote climate conscious decision making across the organization	**Negative Implications:** Climate related disruptions and failure to adapt to regulatory and market transitions may lead to increased operational costs, project delays, supply chain disruptions, and potential loss of business opportunities, and may impact revenue and profitability **Positive Implications:** Proactive focus on climate change unlocks new business opportunities in sustainable and climate - resilient infrastructure, thereby supporting long-term financial performance.
2	Energy Management & Efficiency	Risk and Opportunity	**Opportunity:** Energy management is a key material issue given the energy intensive nature of the operations across manufacturing facilities and project sites, as well as the increasing focus on resource efficiency and cost optimization. Improving energy efficiency and optimizing energy consumption can significantly reduce operational cost, enhance process efficiency, and improve overall productivity. Adoption of energy efficient technologies and cleaner energy sources supports the organization's decarbonization goals and sustainability profile.	• Continuous Monitoring and analysis of energy consumption across operations to identify inefficiencies • Implementation of energy conservation initiatives and process optimization measures across facilities and project sites	**Positive implications:** Improved energy efficiency leads to reduced operational costs, enhanced productivity, and better resource utilization, thereby positively impacting profitability and long-term value creation. It also reduces exposure to energy price volatility and regulatory risks.

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)
			Risk: Improving energy efficiency and optimizing energy consumption can significantly reduce operational costs, enhance process efficiency, and improve overall productivity. Adoption of energy efficient technologies and cleaner energy sources support decarbonization goals. It also enhances resilience to energy price volatility and positions the company favorably.	• Conduct periodic energy audits to identify improvement opportunities and track performance	**Negative Implications:** Inefficient energy management may result in higher operating costs, increased exposure to energy price fluctuations, and additional compliance costs, which can adversely impact margins and financial performance.
3	Water Management	Risk	**Risk:** Water is a critical resource for the Company's project execution activities, including construction, equipment maintenance, and workforce requirements across project sites, workshops, and offices. Inadequate availability of water in required quantity or quality can disrupt operations, particularly in water-stressed regions where infrastructure projects are often executed.	• Implementation of water-saving measures across project sites, including controlled usage and monitoring of consumption. • Treatment and reuse of wastewater, wherever feasible, for construction and auxiliary activities to reduce dependence on freshwater sources. • Evaluation of water-related risks at key locations and integration of mitigation strategies into project execution plans. • Assessment of water availability during project planning stages, particularly in water-stressed areas, to ensure continuity of operations.	**Negative Implication:** Capital and operational expenditure required for installation of water treatment, recycling, and harvesting systems. Potential increase in costs in regions with limited water availability, including sourcing and logistics expenses.
4	Waste Management & Circular Economy	Opportunity	**Opportunity:** The Company's operations generate various types of waste, including scrap metals, packaging materials, construction debris, and hazardous waste. Adopting circular economy principles - Reduce, Reuse, and Recycle (3R) presents a significant opportunity to optimize resource utilization, minimize waste generation, and recover value from scrap and by-products. This supports sustainable operations, reduces environmental footprint, and enhances cost efficiency.		**Positive Implications:** Cost savings through reduced material consumption and efficient resource utilizations. Revenue generation or cost recovery from sale of scrap and recyclable materials. Lower waste disposal costs and improved operational efficiency.

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)
5	Occupational Health & Safety	Risk	**Risk:** Occupational Health & Safety (OHS) is a critical material issue given the nature of the company's operations across project sites, workshops, and facilities, where employees and workers may be exposed to various operational hazards. Workplace accidents, unsafe working conditions, or non-compliance with applicable health and safety regulations can disrupt operations, result in legal liabilities, and adversely impact the company's brand value and stakeholder trust.	• Regular EHS risk assessments and implementation of mitigation strategies for identified risks • Mandatory Health, Safety and Environment (HSE) training, along with continuous training and retraining programs for employees, workers, and contractors • Regular health check-ups and fitness assessments for workers • Institutionalized systems for safety inspections, and internal as well as external audits, with timely corrective actions. • The Company has EHS Policy and ISO 45001:2018 has been implemented for all business verticals.	**Negative Implications:** Failure to maintain adequate health and safety standards or non-compliance with regulatory requirements may result in workplace incidents, legal liabilities, regulatory penalties, and reputational damage, which can adversely impact business performance and financial outcomes.
6	Human Capital Development	Opportunity	**Opportunity:** Human Capital Development is a key material issue as employees are the company's most valuable asset and a primary source of its competitive advantage. Continuous development of employees' and workers' skills, knowledge, and expertise enables the Company to build a capable and future-ready workforce. This enhances operational efficiency, improves productivity, supports business continuity, and enables the Company to adopt sustainable and innovative practices. It also strengthens employee engagement and positions the company as an employer of choice		**Positive Implications:** Investment in human capital development enhances workforce productivity, improves operational efficiency, and reduces disruptions in business operations. It enables the Company to capture new growth opportunities, support business diversification, and drive sustainable long-term value creation.

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)
7	Inclusivity & Employee Wellbeing	Opportunity	**Opportunity:** Employees form the crux of a company. Fostering a diverse and inclusive workplace enables the Company to benefit from varied perspectives, leading to improved decision-making, innovation, and organizational effectiveness. As an equal opportunity employer, the company promotes non-discrimination across gender, race, caste, religion, language, and region, thereby contributing to social upliftment and building a strong, diverse talent pool. Initiatives such as increasing representation of women, engaging an international workforce, and hiring from underrepresented groups, including transgender individuals, further strengthen inclusivity and organizational culture.		**Positive Implications:** A diverse, inclusive, and engaged workforce enhances productivity, fosters innovation, and improves decision-making, leading to better operational and financial performance. It also strengthens employee retention and contributes to long-term sustainable growth.
8	Human Rights & Labour Practices	Risk	**Risk:** Human rights Practices are a critical issue given the labour-intensive operations across project sites, workshop Which may involve contract labour and third-party vendors. Non-compliance with applicable human rights and labour laws, including issues related to fair treatment, discrimination, and working conditions, may result in legal liabilities, operational disruptions, and reputational damage. Failure to adhere to established labour standards can adversely impact stakeholder trust and the company's brand value.	• Conducting human rights due diligence across operations to identify, assess, and address potential risks • Implementation of policies aligned with the principles of the Constitution of India and applicable labour laws • Regular training and awareness programs for employees, workers, and contractors on human rights principles and labour regulations • Ensuring compliance with all applicable labour laws and regulations across operations	**Negative Implications:** Failure to comply with human rights and labour laws may lead to legal penalties, reputational damage, and potential business disruptions, which can adversely impact financial performance and brand value.

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
9	Product Quality & Safety	Opportunity	**Opportunity:** Product Quality & Safety is a critical material issue as it has direct impact on customer satisfaction and operational reliability. Ensuring high-quality and safe products is essential for maintaining long-term customer relationships and securing repeat business. Delivering reliable and high-quality products that meet national and international standards strengthens customer trust, enhances brand reputation, and supports sustained business growth. It also helps to build long-lasting relationships with customers and improve competitive positioning in the market.	The Company has implemented ISO 9001:2015 across all verticals. ISO 3834-2:2005 NABL-CE	**Positive Implications:** Maintaining high standards of product quality and safety enhances customer satisfaction, strengthens brand reputation, and supports repeat business and new order inflows, thereby contributing to improved financial performance.
10	Community & Social Impact	Opportunity	**Opportunity:** Community and social impact are key focus areas as the company's operations and project activities are closely linked with local communities, potentially impacting their livelihood, environment, and overall well-being, thereby necessitating responsible engagement and inclusive development.		**Positive Implications:** Effective community engagement and CSR initiatives contribute to building a supportive business environment, enhancing brand reputation, and strengthening stakeholder relationships, which in turn support long-term business growth and sustainability.
11	Business Ethics & Integrity	Risk	**Risk:** Business Ethics and Integrity are fundamental to sustaining stakeholder trust and ensuring long-term business success. Any breach of the company's code of conduct, unethical behavior, or non-compliance with governance standards can undermine business relationships, erode customer and investor confidence, and lead to significant reputational damage. Such lapses may also expose the Company to legal and regulatory risks, adversely impacting overall business performance.	• Regular training and awareness programs on ethical behavior, compliance requirements, and the Code of Conduct • Promotion of a culture of transparency, accountability, and ethical decision-making across the organization • Continuous monitoring and strengthening of corporate governance practices in line with applicable laws and standards.	Regular training and awareness programs on ethical behavior, compliance requirements, and the Code of Conduct

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
12	Innovation, R&D & Digitalization	Opportunity	**Opportunity:** Innovation, R&D and Digitalization are critical enablers for enhancing operational efficiency, product quality and long-term competitiveness. Continuous innovation and digitalization of product development processes support resource optimization, improve product quality and features, and enable diversification of the product portfolio. Leveraging advanced technologies also enhances efficiency, reduces operational costs, and strengthens the Company's ability to respond to evolving customer requirements and market dynamics.		**Positive Implications:** Effective investment in innovation and digitalization enhances operational efficiency, reduces costs, improves product quality, and enables diversification, thereby supporting revenue growth and long-term financial performance.

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes									
1. a. Whether your entity's policy/ policies cover each principle and its core elements of the NGRBCs. (Yes/ No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
b. Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
c. Web Link of the Policies, if available	Y	Y	Y	Y	Y	Y	Y	Y	Y
2. Whether the entity has translated the policy into procedures. (Yes / No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
4. Name of the national and international codes/ certifications/ labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	Transrail Lighting Limited has its policies in line with international standard and practices such as: ISO 9001, ISO-45001, ISO-14001, EN-1090, ISO-3834, ISO-27001 & NABL (ISO/IEC- 17025) & BIS Product Licenses. **EnMS - ISO:50001 – Under Implementation.								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	Y	Y	Y	Y	Y	Y	Y	Y	Y
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	Not Applicable								

Governance, leadership and oversight

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

As the custodian of our sustainability journey, I am proud to present this year's Business Responsibility Report. Our commitment to Environmental, Social, and Governance (ESG) principles continues to guide our strategy, ensuring that growth is aligned with responsibility.

Key ESG Challenges:

Climate change: Rising energy demands and resource constraints require us to accelerate our transition to renewable sources.

Supply chain resilience: Ensuring ethical sourcing and minimizing environmental impact across global operations. Current global geopolitical situations posing supply chain disruptions.

Social inclusion: Bridging gaps in diversity, equity, and inclusion while supporting vulnerable communities is an ongoing priority.

Governance transparency: Strengthening accountability and compliance in a rapidly evolving regulatory landscape.

Targets:

E-

GHG Emission – GHG Emission reduction by 2% annually and 10% by 2030. (Baseline of 2025 assessment)

Replacement of LDO by LPG in Pole & Tower Mfg. Plant by 2026.

Waste Management – Achieving Zero Liquid Discharge (ZLD) by 2030.

S-

Gender Equality –
1. Female employee strength improved by 3% from the current level

   Every year.
2. Participation / Engagement of Specially abled person & Transgender shall be allowed and increased.

CSR – Social Impact Assessment (SIA) of CSR activities done by 2026.

G-

Policy & Documentation – Shall develop & get validate all ESG Policy by Third Party as per BRSR requirement by 2026.

Inclusive Growth – Will ensure Independence and Diversity within Board of Director and Top Management by 2026.

Focus Area for Achievements at Next Level:

Social Impact Assessment of CSR Activities: Done.
ESG Policies, SOP, & Guidelines: Done.
Life Cycle Assessment of Product: Done.
Enhance the Board Diversity (Gender Inclusion).
We recognize that ESG is not a destination but a continuous journey. While challenges remain, our progress demonstrates that responsible business practices can coexist with sustainable growth. Together with our stakeholders, we remain committed to building a future that is inclusive, resilient, and environmentally conscious.

8.	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr. Randeep Narang Designation: MD & CEO Transrail Lighting Limited
9.	Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	Yes – ESG Core Team formed and Mr. D. Suryanarayana (Whole Time Director) is a member of ESG Core Team. And on quarterly basis all sustainability related issues is being reviewed by Core Team in the presence of director.

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Performance against above policies and follow up action	The performance of various policies are being reviewed on Quarterly basis by Core Team.																	
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	The performance of compliances with statutory requirements are being reviewed on Quarterly basis by the Board of Directors.																	

11. Independent assessment/evaluation of the working of its policies by an external agency:

	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency. – Yes	Y	Y	Y	Y	Y	Y	Y	Y	Y

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

Question	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
The entity does not consider the Principles material to its business (Yes/No)					NA				
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)					NA				
The entity does not have the financial or/human and technical resources available for the task (Yes/No)					NA				
It is planned to be done in the next financial year (Yes/No)					NA				
Any other reason (please specify)					NA				

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

PRINCIPLE 1:- BUSINESSES SHOULD CONDUCT AND GOVERN THEMSELVES WITH INTEGRITY, AND IN A MANNER THAT IS ETHICAL, TRANSPARENT AND ACCOUNTABLE.

Essential Indicators

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

Segment	Total Number of Training and Awareness Programmes Held	Topics/Principles covered under the training and its impact	% of Person in respective category covered by the awareness programmes
Board of Directors	04 Nos.	Vision 30 Programme / Annual Operational Plan / PoSH/HIV, EHS/ESG. Principle -1, 3, 6.	100%

Segment	Total Number of Training and Awareness Programmes Held	Topics/Principles covered under the training and its impact	% of Person in respective category covered by the awareness programmes
Key Managerial Personnel	03 Nos.	EHS/ESG, PoSH/HIV, Cyber Security. Principle -1, 3, 6.	100%
Employees other than BoD and KMPs	106 Nos.	Ethics Code of Conduct, Prevention of Sexual Harassment (POSH), TIP, GBV, VAC, Community Development, HIV, Environment Health and Safety (EHS), Cyber Security, Job Specific and behaviour based safety training. Specific training on ESG, etc. Principle -1, 3, 5, 6, 8.	100%
Workers	2828 Nos.	EHS induction training, Fire Prevention, Behaviour Based Safety Training, HIV, First Aid, PoSH, Specific Safety Training on work, EPR training, Height Work, Training on ESG aspect. Principle -1, 3, 5, 6, 8.	100%

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

MONETARY					
Particulars	**NGRBC Principle**	**Name of the regulatory/ enforcement agencies/ judicial institutions**	**Amount (In INR)**	**Brief of the Case**	**Has an appeal been preferred?**
Penalty/Fine	Principle-1 & 3	Contract Labour Act (Sec 23, 24)	4,000	Penalty imposed amount of rupees 4000. However, the company does not foresee any material impact on its financial, operational or other activities	-
Penalty/Fine	Principle-1 & 3	Contract Labour Act (Sec 23, 24)	20,000	Penalty imposed amount of rupees 20000. However, the company does not foresee any material impact on its financial, operational or other activities	-
Penalty/ Fine	Principle-1	The General Directorate of Taxes (DGI), Niger	1,56,07,334	The Company has contested the demand and based on the prevailing law, legal advice and Company's judgement, the Company expects a favourable outcome against the order in appeal	-
Settlement	0	0	0	0	0
Compounding Fees	0	0	0	0	0

NON-MONETARY					
Particulars	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment		0	0	0	0
Punishment		0	0	0	0

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

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

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

Yes. The Company has adopted an Anti-Bribery and Anti-Corruption Policy that demonstrates a zero-tolerance approach towards bribery, corruption, facilitation payments, kickbacks, and any form of improper inducement. The policy applies to all directors, employees, contract workers, consultants, agents, suppliers, contractors, business partners, and other third parties acting on behalf of the Company across its domestic and international operations.

The policy prohibits the offering, giving, soliciting, or accepting of bribes, either directly or indirectly, and requires all business decisions to be made based on integrity, transparency, merit, and compliance with applicable laws. It establishes controls relating to gifts and hospitality, interactions with public officials, third-party due diligence, conflict of interest management, record-keeping, and financial controls. The policy also provides mechanisms for reporting concerns through whistleblower channels, ensures protection against retaliation, and prescribes disciplinary and legal action in case of violations.

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

	FY 2025-2026 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Directors	0	NA
KMPs	0	NA
Employees	0	NA
Workers	0	NA

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

	FY 2025-26		FY 2024-25	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	Nil	NA	NA
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil	Nil	NA	NA

7. **Corrective Actions:**

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	NA

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

	FY 2025-2026 (Current Financial Year)	FY 2024-2025 (Previous Financial Year)
Number of days of accounts payables	171 days	NA

9. **Open-ness of business-**

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

Parameter	Metrics	FY 2025-2026 (Current Financial Year)	FY 2024-2025 (Previous Financial Year)
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	6.24%	NA
	b. Number of trading houses where purchases are made from	387	NA
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	50.66%	NA
Concentration of Sales	a. Sales to dealers/distributors as % of total sales	00	NA
	b. Number of dealers/distributor to whom sales are made	00	NA
	c. Sales to Top 10 dealers / distributors as % of total sales to dealers / distributor	00	NA
Shares of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	1.0 %	NA
	b. Sales (Sales to related parties / Total Sales)	7.0 %	NA
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	100 %	NA
	d. Investments (Investments in related parties/Total Investments made)	69 %	NA

Leadership Indicators

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

Total number of training and awareness programmes held	Topics / principles covered under the training	%age of Value Chain partners covered (by value of business done with such partners) under the awareness programmes
14	Compliance, Workmanship, HSE, Productivity & CSR support	100%

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

Yes, the Company has a Conflict of Interest Policy applicable, among others, to its Directors. The policy establishes guidelines to identify, prevent, and manage situations that may give rise to conflicts between their personal or business interests and the interests and operations of the Company.

PRINCIPLE 2:- BUSINESSES SHOULD PROVIDE GOODS AND SERVICES IN A MANNER THAT IS SUSTAINABLE AND SAFE

Essential Indicators

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

	FY 2025-2026 (Previous Financial Year)	FY 2024-2025 (Previous Financial Year)	Details of improvements in environmental and social impacts
R&D	5.16 Cr.	NA	New Technology Equipment / Machineries Encapsulation & Kettle Hood
Capex	203.45 Cr.	NA	Crane / STP / ETP / RWH / CNC / World Class Engineering / GPS enabled - Fuel Monitoring System / ED fixtures / Use of Energy Saver Star label appliances & Solar Installation.

2. Sustainable Sourcing –

a.	Does the entity have procedures in place for sustainable sourcing? (Yes/No)	Yes. The Company has a Sustainable Procurement Policy in place that integrates environmental, social, ethical, and economic considerations into its procurement and sourcing processes. The policy promotes responsible sourcing by encouraging the selection of suppliers and partners that adhere to environmental stewardship, fair labour practices, human rights, health and safety standards, and ethical business conduct. It also incorporates sustainability criteria into supplier evaluation and onboarding, supports local and MSME suppliers, encourages adoption of recognized management systems such as ISO 14001, ISO 45001, and ISO 9001, and monitors supplier sustainability performance through periodic assessments and reviews. Link to the policy: SUSTAINABILITY - Transrail
b.	If yes, what percentage of inputs were sourced sustainably?	The Company has commenced the implementation of sustainable sourcing practices during the reporting year. Sustainable procurement considerations are being incorporated through the Sustainable Procurement Policy, Supplier Code of Conduct (CoC), and General Conditions of Contract (GCC) at the time of issuing Supply Orders (SOs), Purchase Orders (POs), and engaging suppliers. As this is the first year of implementation, the percentage of inputs sourced sustainably is currently being assessed, and a baseline will be established for future reporting.

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

As an Engineering, Procurement and Construction (EPC) company, the Company primarily delivers projects and services tailored to customer requirements and does not manufacture or sell end-use products that can be reclaimed at the end of their life cycle. Accordingly, product take-back or end-of-life reclamation processes are not applicable.

However, the Company follows the Reduce, Reuse and Recycle (3R) principle across its Transmission Line (TL), Conductor & Pole manufacturing facilities, and Civil, Railway, Transmission and Distribution (T&D) project sites. Waste generated during operations is segregated and managed in accordance with applicable statutory requirements. Plastic waste (including packaging waste), e-waste, and hazardous waste are collected, handled, and disposed of through authorized recyclers, recyclers-cum-dismantlers, treatment facilities, or agencies approved by the respective State Pollution Control Boards.

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

Leadership Indicators

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

NIC Code	Name of the Product/ Service	% of Total Turnover Contributed	Boundary for which the Life Cycle Perspective/ Assessment was conducted	Whether conducted by Independent external agency (Yes/No)	Results Communicated in Public domain (Yes/No) If Yes, Provide the link
242099	Conductor	13.45%	Cradle to Gate (Silvassa)	Yes	https://transrail.in/wp-content/uploads/2026/08/TLL_LCA_Report_2024-25.pdf
251102	Pole	3.55%	Cradle to Gate (Silvassa)	Yes	
251102	Tower	21.50%	Cradle to Gate (Deoli, Baroda)	Yes	

2. If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products / services, as identified in the **Life Cycle Perspective / Assessments (LCA)** or through any other means, briefly describe the same along-with action taken to mitigate the same. **– NO**

Name of the Product/ Service	Description of the Risk/Concern	Action Taken
Pole, Tower, Conductor	Not Any	NA

3. **Percentage of recycled or reused input material to total material** (by value) used in production (for manufacturing industry) or providing services (for service industry). **– NO**

Indicate input material	Recycled or Re-Used input material to total material	
	FY 2025-2026 (Current Financial Year)	FY 2024-2025 (Previous Financial Year)
As per the Target given by the EPR portal by Center Pollution Control Board (2 MT recycling & 2 MT disposing)	NA	NA

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

	FY 2025-2026 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Re-used	Recycled	Safely Disposed	Re-used	Recycled	Safely Disposed
Plastics (including packaging)	0	0	0	NA	NA	NA
E-waste	0	0	0	NA	NA	NA
Hazardous waste (sludge)	0	0	0	NA	NA	NA
Other waste Batteries	0	0	0	NA	NA	NA

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

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
Reclamation of Cable drums in Cable plants	Approx. 70%

PRINCIPLE 3:- BUSINESSES SHOULD RESPECT AND PROMOTE THE WELL-BEING OF ALL EMPLOYEES, INCLUDING THOSE IN THEIR VALUE CHAINS

Essential Indicators

1. **Well-being of employees**

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

Category	Total (A)	% of employees covered by									
		Health Insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent employees											
Male	2641	2641	100%	2641	100%	0	0	2641	100%	0	0
Female	109	109	100%	109	100%	109	100%	0	0	0	0
Total	**2750**	**2750**	**100%**	**2750**	**100%**	**109**	**100%**	**2641**	**100%**	**0**	**0**
Other than Permanent employees											
Male	1004	1004	100%	1004	100%	0	0	1004	100%	0	0
Female	12	12	100%	12	100%	12	100%	0	0	0	0
Total	**1016**	**1016**	**100%**	**1016**	**100%**	**12**	**100%**	**1004**	**100%**	**0**	**0**

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

Category	Total (A)	% of workers covered by									
		Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent workers											
Male	50	50	100%	50	100%	0	0	50	100%	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	**50**	**50**	**100%**	**50**	**100%**	**0**	**0**	**50**	**100%**	**0**	**0**
Other than Permanent workers											
Male	11215	2500	22.3%	2500	22.3%	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	**11215**	**2500**	**22.3%**	**2500**	**22.3%**	**0**	**0**	**0**	**0**	**0**	**0**

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

	FY 2025:26 Current Financial Year	FY 2024:25 Previous Financial Year
Cost incurred on well-being measures as a % of total revenue of the company	0.40%	NA

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

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

3. Accessibility of workplaces-

Are the premises / offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016? If not, whether any steps are being taken by the entity in this regard. – Yes, Ramps for wheelchair person and accessible washrooms and emergency hooter in washroom for disable persons.

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

– Yes (Gender Inclusion Policy Available)

But, The company does not have separate Equal Opportunity Policy, but this part is includes under the HR policy and manuals, about the equal opportunities for all employees and workers. The Company ensures individuals are evaluated based on their performance regardless of caste, creed, gender, race, religion, disability or sexual orientation. This approach ensures there is no discrimination in recruitment, remuneration, and promotion processes and promotes equal opportunities to all employees.

5. Return to work and Retention Rates of Permanent employees and workers that took parental leave.

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100%	100%	100%	100%
Female	100%	100%	NA	NA
Total	100%	100%	100%	100%

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

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	Yes
Other than Permanent Workers	Yes
Permanent Employees	Yes
Other than Permanent Employees	Yes

The Company has established a formal Grievance Redressal Mechanism to provide a structured and transparent process for addressing concerns of employees, workers, communities, and other stakeholders. The mechanism is applicable across all operations, including project sites, plants, and business partners.

Grievance is defined as any concern, complaint, or issue related to workplace practices, employment conditions, safety, environment, discrimination, or community impact. The policy ensures that stakeholders have multiple channels to raise grievances and seek timely and fair resolution. [transrail.in]

The Company is committed to:

- Prompt and time-bound resolution of grievances
- Ensuring accessibility of the mechanism at project and plant levels
- Creating awareness among workers and local communities through displays, communication materials, and designated contact points
- Maintaining transparency and accountability in grievance handling

The process includes registration, review, investigation, and closure of grievances, with clear roles defined for responsible personnel. The mechanism also aims to foster a positive work environment, strengthen stakeholder relationships, and enable continuous improvement by identifying recurring issues.

7. Membership of employees and worker in association(s) or Unions recognised by the listed entity: - No

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total employees /Workers in respective category (A)	No. of employees / Workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / Workers in respective category (C)	No. of employees / Workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Total Permanent Employees	NA	NA	NA	NA	NA	NA
Male	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA
Total Permanent Workers	NA	NA	NA	NA	NA	NA
Male	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA

8. Details of training given to employees and workers:

Category	FY 2025-2026 (Current Financial Year)					FY 2024-25 (Previous Financial Year)				
	Total (A)	On Health and safety		On Skill upgradation		Total (D)	On Health and safety		On Skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Male	3645	3645	100%	3645	100%	NA	NA	NA	NA	NA
Female	121	121	100%	121	100%	NA	NA	NA	NA	NA
Total	**3766**	**3766**	**100%**	**3766**	**100%**	**NA**	**NA**	**NA**	**NA**	**NA**
Workers										
Male	11265	11265	100%	11265	100%	NA	NA	NA	NA	NA
Female	-	-	-	-	-	NA	NA	NA	NA	NA
Total	**11265**	**11265**	**100%**	**11265**	**100%**	**NA**	**NA**	**NA**	**NA**	**NA**

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

Category	FY 2025-2026 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	2641	2641	100%	NA	NA	NA
Female	109	109	100%	NA	NA	NA
Total	**2750**	**2750**	**100%**	**NA**	**NA**	**NA**
Workers						
Male	1004	1004	100%	NA	NA	NA
Female	12	12	100%	NA	NA	NA
Total	**1016**	**1016**	**100%**	**NA**	**NA**	**NA**

10. Health and safety management system:

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

Yes. The Company has implemented a comprehensive Occupational Health, Safety and Environment (OHSE) Management System across all its operational units. The system provides organization-wide coverage and ensures consistent implementation of standardized health and safety procedures, hazard identification, risk assessment, and risk mitigation practices.

Management is committed to providing the necessary resources—including competent personnel, appropriate equipment, and a safe and healthy work environment—to safeguard the well-being of employees and workers. In addition, the Company operates an Integrated Management System (IMS) aligned with internationally recognized standards, including ISO 45001 (Occupational Health and Safety Management Systems), ISO 14001 (Environmental Management Systems), and ISO 9001 (Quality Management Systems).

This integrated approach reflects the Company's commitment to maintaining high standards of occupational health and safety, regulatory compliance, operational excellence, and continuous improvement, while fostering a safe and healthy workplace for all employees and contractors.

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

Yes!

The Company has established a structured process for identifying work-related hazards and assessing risks associated with both routine and non-routine activities. Hazard identification and risk assessment are conducted through several established mechanisms, including:

Hazard Identification and Risk Assessment (HIRA) processes;

Aspect and Impact Registers for identifying environmental and operational risks;

Job Safety Analysis (JSA) to evaluate task-specific hazards and define appropriate control measures;

Pre-Task Meetings for critical and high-risk activities to communicate hazards, responsibilities, and safety precautions; and

Work Method Statements (WMS) that outline safe work procedures and risk mitigation measures prior to task execution.

These processes enable the proactive identification, evaluation, and control of workplace hazards, ensuring that risks are effectively managed and work is carried out in a safe and controlled manner.

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

The Company has established formal processes that enable workers to report work-related hazards, unsafe conditions, incidents, and near-misses, and to take appropriate measures to remove themselves from situations that pose an imminent risk to their health and safety.

To strengthen hazard reporting and risk management, the Company has digitized its EHS processes through its in-house developed platform, ICMS (Integrated Compliance Management System). The platform facilitates real-time reporting of incidents, near-misses, and identified hazards across all levels of the organization, enabling timely corrective and preventive actions. It also supports the tracking and closure of audit observations and action items, ensuring effective risk mitigation and continuous improvement.

Through these processes and digital tools, the Company promotes proactive employee participation in workplace safety and reinforces its commitment to achieving a zero-incident operating environment.

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

Annual Health Check-up – The Company has tie-up with nearby authorised hospital/doctor to create an effective wellness program and regular health check-up. This program is a holistic approach to assess the combined impact of lifestyle and environment and to facilitate the medical diagnosis of key health parameters of employees.

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

Safety Incident/Number	Category	FY 2025-2026 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	Nil	Nil
	Workers	0.05	Nil
Total recordable work-related injuries	Employees	Nil	Nil
	Workers	2	Nil
No. of fatalities	Employees	Nil	Nil
	Workers	2	Nil
High consequence work-related injury or ill-health (excluding fatalities) Including in the contract workforce	Employees	Nil	Nil
	Workers	-	Nil

*Including in the contract workforce

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

HSE Working System –

EHS Working System - TLL				
I. Health	**II. EHS Books & Plan**	**III. EHS Messages / Information**	**IV. 5M EHS:-**	**V. Policy/Certificate**
First Aid Box First Aid material list First Aid Trained person's list First Aid Monitoring Report 1st Aid training Occupational Health Check-up Stretcher/Ambu bag/ Oxy Can Alcohol Detector	OH&S Manual (SOP) Apex & Procedure Manual. Occupational Health/ TIPS Book EHS Handbook Env. Manual / Env. Mgmt. plan Waste Mgmt. Plan Health Plan Safety Plan	Banners Posters Slogans	Man Material Machine/Hand Tools Method Management	Environment Policy Safety Policy IMS Policy HIV/AIDS & No Smoking Policy Corporate Sustainability policy QMS Certificate EMS Certificate OHSMS Certificate CE/NABL/Others Information Security Management System NSC Membership for const.
VI. EHS Reports	**VII. Others**	**VIII. EHS Rules / Regulations**	**IX.Emergency Services**	**X. Activity/Training/ Seminar/Program**
EHS Checklist (Foundation, Erection & Stringing) Height Permit (In Hindi/ English) Monthly HSE report EHS Audit /Check List Accident Intimation Report Accident Investigation Report All monitoring reports Monthly OHS Project Report Toolbox Meeting EHS Summary (MIS) Individual EHS Checklist (In Hindi/English) Induction Training report	HSE Audit/Inspection by Internal/external team. T&P Testing by Third Party. Water Testing / Env. Testing, if applicable. Project setup as per IMS system. Noise/Lux monitoring. Safety Park & Vertigo structure. Score card for HSE Person / Project/ sub-contr./Plant. ESG	Action plan against EHS Violation Action plan against Accident. EHS Rules Regulation / Guidelines. EHS Comp. checklist for Sub-contractor payment EHS Steering committee Ex-com meeting 10% Provision for EHS Works in annual appraisal.	Emergency plan (Regular) Monsoon Emergency Plan Emergency plan for Env. Emergency Vehicle & other Emergency contact no. Rescue team	Conference & Other EHS parts (Demo) Mock Drills & Plantation. Annual Award/Reward System Safety Day / WED / Health Day Celebration at site. Various HSE workshop Need base training Mandatory training

13. Number of Complaints on the following made by employees and workers: NO

Category	FY 2025-2026 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	Nil	Nil	Nil	NA	NA	NA
Health & Safety	Nil	Nil	Nil	NA	NA	NA

14. Assessments for the year:

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

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

The Company follows a proactive and continuous improvement approach to addressing safety-related incidents, near misses, and risks identified through health and safety assessments. Key corrective and preventive measures implemented include:

- **Continuous Improvement of Safety Procedures:** Health, Safety, and Environment (HSE) guidelines, procedures, and Standard Operating Procedures (SOPs) are regularly reviewed and updated based on incident investigations, near-miss analyses, industry best practices, and lessons learned from previous cases. The information collected is leveraged for predictive risk analysis, incident trend assessment, and identification of unsafe behaviours, enabling proactive risk management and accident prevention.
- **Near-Miss Reporting and Awareness:** The Company conducts awareness programs at all organizational levels to reinforce the importance of near-miss reporting. This encourages early identification of hazards and facilitates timely implementation of corrective actions before incidents occur.
- **Digital EHS Management:** Employees are provided access to EHS software platforms and an online permit-to-work system to facilitate hazard reporting, permit management, action tracking, and timely closure of identified observations and corrective actions.
- **Open Reporting Culture:** The Company promotes a 'no-blame' reporting culture, encouraging employees and workers to report incidents, unsafe conditions, and near misses without fear of reprisal, thereby strengthening transparency and continuous improvement.
- **Knowledge Sharing and Communication:** Lessons learned from incidents and near misses are regularly communicated through Toolbox Talks, safety alerts, and awareness sessions. Preventive action plans are developed, monitored, and tracked to ensure effective implementation.
- **Worker Participation:** Active representation of workers is ensured through site and plant-level Safety Committee meetings, fostering employee involvement in hazard identification, risk mitigation, and workplace safety improvements.
- **Incident Management and Corrective Actions:** Awareness sessions are conducted to enhance understanding of key safety performance indicators, including Lost Time Injuries (LTIs) and Medical Treatment Cases (MTCs). Comprehensive corrective and preventive action (CAPA) plans are developed for all significant incidents and are deployed across the organization to prevent recurrence.
- **Pre-Task Risk Assessment:** Pre-task meetings and risk assessments are conducted for critical and high-risk activities to identify hazards, communicate control measures, and ensure safe execution of work.

- **Engineering and Process Controls:** The Company implements engineering solutions, process improvements, interlocks, photoelectric safety curtains, and other technical safeguards, where applicable, to eliminate or reduce operational risks at the source.
- **Organization-Wide CAPA Deployment:** Corrective and Preventive Actions (CAPAs) are systematically monitored and horizontally deployed across all business units to ensure consistent implementation of safety improvements throughout the organization.
- **Safety Training and Competency Building:** Continuous HSE training is delivered through digital learning platforms and kiosk-based training systems, enhancing employee awareness, competency, and adherence to safe work practices. - HSE training through STK Machine (KIOSK)
- **Employee Health Monitoring:** Periodic health check-ups are conducted for employees to monitor occupational and general health conditions, supporting early identification of health concerns and promoting workforce well-being.

Through these initiatives, the Company continuously strengthens its health and safety performance, effectively manages workplace risks, and fosters a culture of prevention, accountability, and continuous improvement.

Leadership Indicators

1. Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Y/N) (B) Workers (Y/N). - **For Employee – Yes & For Worker – Yes.**

   Yes. The Company extends life insurance coverage and compensatory benefits in the event of death to both employees and workers.

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 has established a robust compliance monitoring mechanism to ensure that all applicable statutory dues are duly deducted and deposited by its value chain partners. As part of this process, value chain partners are required to submit statutory compliance documents on a monthly basis along with their invoices and payment claims.

   A comprehensive compliance checklist is used to verify adherence to statutory requirements, including the submission of relevant challans, payment confirmations, and contribution records related to applicable labour and social security obligations. These documents are reviewed and validated by the Personnel & Administration (P&A) Department to ensure timely compliance with statutory provisions.

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

	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY- 2025-26 (Current Financial Year)	FY – 2024-25 (Previous Financial Year)	FY – 2025-26 (Current Financial Year)	FY- 2024-25 (Previous Financial Year)
Employees	Nil	Nil	Nil	Nil
Workers	02	Nil	Nil	Nil

For the fatalities and injuries, compensation as per the statutory requirements have been given.

All the fatalities were reported at Project site and Factory.

4. Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment? (Yes)

   Yes. The Company provides transition assistance measures to support continued employability and facilitate career progression throughout an employee's tenure, as well as to assist employees during retirement or separation from service.

   The Company regularly conducts skill development and upskilling programs for employees across various grades and functional areas. These training initiatives are designed to enhance professional competencies, strengthen technical and managerial capabilities, and improve long-term employability. The skills acquired through these programs enable employees to pursue future employment opportunities, consulting assignments, or other professional engagements following retirement or termination of employment.

   In addition, the Company supports employees approaching retirement through its relocation assistance framework. Retiring employees are eligible to relocate to their preferred city of residence within India, with support provided under the Company's Transfer Policy. The policy includes reimbursement of eligible expenses such as:

   Travel costs for the employee and accompanying family members; Transportation of household goods and personal belongings; and other approved relocation-related expenses.

   Employees may avail themselves of these benefits by submitting reimbursement claims within the prescribed period, from one month prior to retirement up to three months following their retirement date.

   Through these initiatives, the Company demonstrates its commitment to supporting employees during key career transitions while promoting continuous learning, professional development, and employee well-being.

5. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	100 %
Working Conditions	100%

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

   Assessment of key value chain partners/vendors was undertaken during FY 2025–26 to evaluate compliance with health, safety, and working condition requirements. All observations, gaps, and non-conformities identified during the assessment were formally documented and communicated to the respective vendors for timely implementation of corrective and preventive actions (CAPAs).

   Based on the assessments conducted during the reporting period, no significant reportable risks or material concerns related to health and safety practices and working conditions of value chain partners were identified. However, the Company remains committed to continuous monitoring and engagement with its value chain partners to promote a safe, healthy, and compliant working environment across the value chain.

PRINCIPLE 4:- BUSINESSES SHOULD RESPECT THE INTERESTS OF AND BE RESPONSIVE TO ALL ITS STAKEHOLDERS.

Essential Indicators

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

   The Company follows a structured stakeholder identification process based on the nature, extent, and impact of interactions with individuals, groups, and organizations that are affected by, or can influence, its business operations and decision-making. Stakeholder groups are identified and periodically reviewed considering factors such as operational dependency, business relationships, regulatory requirements, influence on business performance, and the Company's economic, environmental, and social impacts.

   Based on this assessment, the Company has identified the following key stakeholder groups:

   - Employees
   - Customers
   - Vendors and Sub-contractors
   - Investors and Analysts
   - Government and Regulatory Authorities
   - Local Communities
   - Media

   Non-Governmental Organizations (NGOs) and CSR Partners.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/ No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees	No	Grievance redressal cells, emails, meetings, townhalls meetings	Regularly	Understand their career ambitions, job satisfaction parameters, support career growth, employee well being, training and development. Share the Company's vision, short-term and long-term goals, workplace needs and expectations.
Vendors/ Sub contractors	No	Meetings, Emails	Periodically	Share mutual expectations and needs about quality, Safety, Statutory Compliance, Cost and timely delivery, growth plans. Share best practices.
Customers	No	Emails, Complaint Registers, Satisfaction surveys and/or feedback	Regularly	Develop a sustained relationship. Anticipate short and long-term expectations.
Investors/ Analysts	No	Emails, Investor and shareholder meetings, Investor calls, press releases, website	Quarterly / Annually / Regularly	Understand concerns and expectations, create higher shared value.

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/ No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Local Community and NGOs & CSR partners	Yes	Grievance redressal cells, emails, Complaint Register, Focused group discussions with the community	Periodically	Develop and support local communities and economies.
Media	No	Press releases, Media interviews, Phone calls	Quarterly/ Periodically	Communicate the Company's vision, brand and developments to all stakeholders for further transparency.
Government and Regulatory Authorities	No	Emails, Meetings, regular liasoning, representation through Industry associations	Periodically	Regulatory compliances and corporate governance mechanisms, Tax revenues and policy advocacy.

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 has established a structured Stakeholder Engagement Framework to facilitate transparent, inclusive, and continuous engagement with both internal and external stakeholders on economic, environmental, social, governance (ESG), occupational health and safety, and sustainability-related matters. The process is guided by the Company's Stakeholder Engagement Policy, which emphasizes inclusiveness, transparency, responsiveness, accountability, integrity, and sustainability.

   Stakeholder consultations are carried out through multiple channels, including employee town halls, toolbox talks, community meetings, grievance redressal mechanisms, supplier and contractor meetings, customer feedback surveys, regulatory interactions, ESG assessments, sustainability reporting processes, and digital communication platforms. These engagement mechanisms enable stakeholders to share their expectations, concerns, recommendations, and feedback on matters impacting the Company's operations and long-term sustainability performance.

   Responsibility for day-to-day stakeholder engagement is delegated to the relevant functional teams, including Operations, Human Resources, Environment, Health & Safety (EHS), Supply Chain, CSR, Administration, Corporate Governance, and Sustainability functions. Feedback received through these consultations is documented, monitored, and periodically reviewed. Emerging trends, stakeholder concerns, risks, opportunities, and recommendations are consolidated into internal reports and shared with senior management and leadership teams for consideration in decision-making and risk management processes.

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

   Yes. The Company actively uses stakeholder consultations to identify, prioritize, and manage material environmental, social, and governance (ESG) topics. Feedback received from key stakeholder groups through various engagement mechanisms is assessed to understand their expectations, concerns, and priorities regarding sustainability-related matters.

   The outcomes of these stakeholder engagement exercises are used to determine the Company's material sustainability issues and inform decision-making processes. Insights gathered are incorporated into the development and enhancement of strategies, policies, management plans, and operational initiatives. The Company also establishes appropriate monitoring and review mechanisms to track performance and ensure effective implementation of actions related to identified environmental and social priorities. This approach enables the Company to align its sustainability efforts with stakeholder expectations while supporting long-term value creation and responsible business practices.

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

Category	Vulnerable group	Concerns	Action Taken	Impact
Education	Children from under privileged community	Limited access to quality education	**4397** children benefited through Saksharata program in **14 Rural Govt. schools** at Deoli Taluka. 5 schools set up with digital classrooms. 5 schools painted with innovative learning chart on school walls to create learning environment in schools. **815** students from 8th to 10th std supported with study classes in school. **540** youth enrolled for training course. **520** youth completed their training course.	**Project Impact:-** **8520** children benefited through Saksharata program in **30 Rural Govt. schools** at Deoli Taluka, Maharashtra. **15 schools supported with RO water filter** access to clean drinking water facility for children **15 digital classroom setups** in rural school for digital literacy among children. **932** students from 8th to 10th std supported with free study classes **12 Students** (The National Means-cum-**Merit Scholarship Scheme (NMMSS)** is a centrally sponsored scheme that provides scholarships **Model School Award:** Two-intervention school awarded by Government with **PM shri award and chief minister award** **Impact:** Increate Barnd visibility of Transrail in Wardha district. Appreciated Transrail CSR by Block education officer. Our factory contract labor's children assessing education in 10 intervention school villages. **628** youth mobilized for attending training center.
Employability	Community, Youth and farmers Children from rural and Semi-urban areas	Lack of employment opportunities for education and awareness	**340** youth employed (SBI, HDFC credit cards, Amazon, local retailer and promoted in existing their job).	**Project Impact-** **628** youth have completed training course in Deoli and Nagpur. **532** youth employed through training center in (SBI, HDFC credit cards, Amazon, local retailer and promoted in existing their job) **96** youth upgraded skill and promoted in their existing job.

Category	Vulnerable group	Concerns	Action Taken	Impact
Community Development	Under privileged community located around the offices and plant locations	Unaffordable & unavailable infrastructure and services (including health care)	Community / Nearby Youth enrolled for training course. **2145** cataract surgeries were successfully completed for needy people in the villages. **113** Cancer patients supported for continuing cancer treatment include Surgery, Chemotherapy and Radiation treatment. **8500** patients benefited through medical services and eye screening. **150** patients benefited with cataract surgeries	**Project Impact-** **628** youth mobilized for attending training center. **2412** cataract surgeries conducted for needy people in the villages. **16** Cornea transplant surgeries. **110** Cancer patients supported for continuing cancer treatment include Surgery, Chemotherapy and Radiation treatment. (patients from Maharashtra, UP, Bihar, Weast Bengal, Rajesthan, Odisha & Jharkhand. **3918** patients benefited with free general medical treatment **216** cataract surgeries conducted for needy people in the villages.

PRINCIPLE 5:- BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS

Essential Indicators

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

Category	FY - 2025-26 Current Financial Year			FY - 2024-25 Previous Financial Year		
	Total (A)	No. of employees / workers covered (B)	% (B /A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
Employees						
Permanent	2750	2750	100%	NA	NA	NA
Other than permanent	1016	1016	100%	NA	NA	NA
Total Employees	**3766**	**3766**	**100%**	**NA**	**NA**	**NA**
Workers						
Permanent	50	50	100%	NA	NA	NA
Other than permanent	11215	11215	100%	NA	NA	NA
Total Workers	**11265**	**11265**	**100%**	**NA**	**NA**	**NA**

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

Category	FY – 2025-26 Current Financial Year					FY - 2024-25 Previous Financial Year				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent										
Male	2641	-	-	2641	100%	NA	NA	NA	NA	NA
Female	109	-	-	109	100%	NA	NA	NA	NA	NA
Other than Permanent										
Male	1004	-	-	1004	100%	NA	NA	NA	NA	NA
Female	12	-	-	12	100%	NA	NA	NA	NA	NA
Workers										
Permanent	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Male	50	-	-	50	100%	NA	NA	NA	NA	NA
Female	-	-	-	-	-	NA	NA	NA	NA	NA
Other than Permanent										
Male	11215	-	-	11215	100%	NA	NA	NA	NA	NA
Female	-	-	-	-	-	NA	NA	NA	NA	NA

3. Details of Remuneration/Salary/Wages- FY: 2025-26.

a. Median Remuneration / Wages:

Category	Male		Female	
	Number (Nos.)	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	13	17,30,000	1	17,00,000
Key Managerial Personnel	1	78,60,285	1	39,02,634
Employees (other than BoD and KMP)	3510	13,62,900	131	8,93,360
Workers	50	4,30,020	Nil	Nil

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

	FY 2025-2026 (Current Financial Year)	FY 2024-2025 (Previous Financial Year)
Gross wages paid to Females	0.36%	-

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

Yes. The Company has established dedicated mechanisms and designated authorities to address human rights-related impacts, concerns, and grievances arising from its business activities. Key focal points include the Prevention of Sexual Harassment (PoSH) Committee, the Grievance Redressal Mechanism (GRM) Committee, and the Chief Human Resources Officer (CHRO).

These bodies are responsible for receiving, investigating, and resolving concerns related to workplace conduct, employee welfare, discrimination, harassment, equal opportunity, and other human rights-related matters.

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

The Company has established formal grievance redressal mechanisms to address human rights-related concerns in a timely, fair, and confidential manner. Employees and workers can raise concerns through dedicated email channels, verbal communication, reporting to supervisors, and other established grievance redressal forums.

The Company's Human Rights Policy provides a framework for reporting, investigating, and resolving human rights-related grievances, including concerns relating to workplace conduct, discrimination, harassment, equal opportunity, and employee welfare. The grievance redressal process is aligned with internationally recognized principles, including those of the International Labour Organization (ILO) and the United Nations Global Compact (UNGC), and is designed to ensure accessibility, transparency, non-retaliation, and timely resolution of concerns.

The Company periodically reviews grievances received and takes appropriate corrective actions to strengthen its commitment to protecting human rights and fostering a safe, inclusive, and respectful work environment.

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

Category	FY 2025-2026 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	01	0	Complaint filed but Barred by limitation	Nil	0	N.A.
Discrimination at workplace	Nil	0		Nil	0	
Child Labour	Nil	0		Nil	0	
Forced Labour/Involuntary Labour	Nil	0		Nil	0	
Wages	Nil	0		Nil	0	
Other human rights related issues	Nil	0		Nil	0	

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

	FY 2025-2026 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	01	NA
Complaints on POSH as a % of female employees / workers	0.82	NA
Complaints on POSH upheld	0	NA

8. Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases. – **Internal Complaints Committee/PoSH Policy.**

The Company has established mechanisms to prevent adverse consequences, retaliation, victimization, or discrimination against individuals who report concerns related to harassment, discrimination, or other human rights issues. Through its Anti-Sexual Harassment (PoSH) Policy and Grievance Redressal Framework, complaints are handled in a confidential, impartial, and sensitive manner to protect the dignity, privacy, and rights of all parties involved.

The Company prohibits any form of retaliation against complainants, witnesses, or individuals participating in investigations. Complaints are reviewed by the designated Internal Committee, which ensures fair inquiry processes, confidentiality of information, and appropriate corrective actions wherever required. Employees are encouraged to raise concerns without fear of reprisal, and any instance of victimization or retaliation is treated seriously and addressed in accordance with applicable policies and procedures.

These mechanisms help foster a safe, respectful, and inclusive workplace environment while ensuring that grievances related to discrimination and harassment are addressed effectively and fairly.

9. Do human rights requirements form part of your business agreements and contracts?

Yes. Human rights requirements form an integral part of the Company's business relationships and contractual arrangements through its Supplier Code of Conduct. The Code outlines the Company's expectations regarding ethical business practices, fair labour conditions, non-discrimination, prevention of harassment, respect for human rights, health and safety, and compliance with applicable laws and regulations.

Suppliers, contractors, and other business partners are expected to adhere to these requirements and uphold responsible business practices throughout their operations. The Company promotes compliance with these principles through its vendor onboarding, evaluation, and engagement processes, thereby reinforcing its commitment to protecting human rights across its value chain.

10. Assessments for the year:

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

11. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 10 above. – Not Applicable

Leadership Indicators

1. Details of a business process being modified / introduced as a result of addressing human rights grievances/complaints. **- NO**

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

The Company conducts periodic audits and internal assessments to evaluate compliance with its Human Rights Policy and related management systems. The scope of these due diligence activities covers key human rights aspects, including fair labour practices, non-discrimination, workplace conduct, employee welfare, health and safety, and compliance with applicable legal and regulatory requirements.

Findings from these assessments are reviewed by the relevant functions, and appropriate corrective and preventive actions are implemented wherever necessary. As part of its commitment to continuous improvement, the Company regularly shares best practices, learnings, and improvement opportunities across the organization to strengthen human rights management processes and enhance awareness among employees and business partners.

This ongoing due diligence process enables the Company to identify potential human rights risks, monitor compliance, and foster a workplace culture founded on respect, dignity, inclusion, and ethical business conduct.

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

   Yes, Ramps for wheelchair person and accessible washrooms and emergency hooter in washroom for disable persons.

4. Details on assessment of value chain partners:

Category	% of value chain partners (by value of business done with such partners) that were assessed
Sexual harassment	Nil
Discrimination at workplace	Nil
Child Labour	Nil
Forced Labour/Involuntary Labour	Nil
Wages	Nil
Others – please specify	Nil

5. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 4 above. Not Applicable

PRINCIPLE 6:- BUSINESSES SHOULD RESPECT AND MAKE EFFORTS TO PROTECT AND RESTORE THE ENVIRONMENT.

Essential Indicators

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

Parameter	FY – 2025-26 (Current Financial Year)	FY – 2024-25 (Previous Financial Year)
From renewable sources – By Solar (in Gigajoules-GJ)		
Total electricity consumption (A)	316.61 GJ	NA
Total fuel consumption (B)	NA	NA
Energy consumption through other sources (C)	NA	NA
Total energy consumed from renewable sources (A+B+C)	**316.61 GJ**	**NA**
From non-renewable sources (in Gigajoules-GJ)		
Total electricity consumption (D)	65,634.41 GJ	NA
Total fuel consumption (E)	1,68,834.92 GJ	NA
Energy consumption through other sources (F)	NA	NA
Total energy consumed from non-renewable sources (D+E+F)	**2,34,469.33 GJ**	**NA**
Total energy consumed (A+B+C+D+E+F)	**2,34,786 GJ**	**NA**
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	34.14 GJ/Cr.	NA
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	694.26 GJ/Cr.	NA
Energy intensity in terms of physical Output	1.69 GJ/MT	NA
Energy intensity (optional) – the relevant metric may be selected by the entity (Total energy consumption in GJ/Total manpower)	62.34 GJ/Person	NA

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. – **Yes! By DNV Business Assurance India Pvt. Ltd. (DNV)**

2. Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any. – **Not Applicable (No sites under PAT Scheme)**

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

Parameter	FY – 2025-26 (Current Financial Year)	FY - 2024-25 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	NA	NA
(ii) Groundwater	44,906 KL	NA
(iii) Third party water	42,619 KL	NA
(iv) Seawater / desalinated water	NA	NA
(v) Others	NA	NA
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	87,525 KL	NA
Total volume of water consumption (in kilolitres)	87,525 KL	NA
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)	12.72 KL/Cr.	NA
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	258.81 KL/Cr.	NA
Water intensity in terms of physical output	0.63 KL/MT	NA
Water intensity (optional) – the relevant metric may be selected by the entity	23.24 KL/Person	NA

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. – **Yes! By DNV Business Assurance India Pvt. Ltd. (DNV)**

4. Provide the following details related to Water discharged:

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

Parameter		FY - 2025-26 (Current Financial Year)	FY – NA (Previous Financial Year)
(v)	Others -	NA	NA
	- No treatment	-	-
	- With treatment – please specify level of treatment	-	-
Total water discharged (in kilolitres)		**NA**	**NA**

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. – **Yes! By DNV Business Assurance India Pvt. Ltd. (DNV)**

5. Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation. – **By ETP / STP and Treated water utilising for gardening purpose.**

   Yes, the entity has implemented a Zero Liquid Discharge (ZLD) mechanism. It ensures that no wastewater is released into the environment by recovering, treating, and reusing nearly all water within a closed-loop system. A target has been set for 100% Zero Liquid Discharge by FY:2030.

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

Parameter	Please specify unit	FY – 2025-26 (Current Financial Year)	FY – 2024-25 (Previous Financial Year)
Nox	mg/Nm3	34	NA
Sox	mg/Nm3	12	NA
Particulate matter (PM)	mg/Nm3	37.5	NA
Persistent organic pollutants (POP)	-	-	NA
Volatile organic compounds (VOC)	-	-	NA
Hazardous air pollutants (HAP)	-	-	NA
Others – please specify	-	-	NA

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

Yes. Environmental monitoring is done by the agencies authorized by the CPCB/SPCB like M/s. Earth Care Service Laboratory Ltd., M/s. Ekdant Enviro Service Ltd., M/s. Unistar Environmental Services, M/s. Mahabal Enviro Engineers Pvt. Ltd., M/s. Vibrant Technology Ltd. Etc., at various plants and project site locations. The agencies are authorized by respective State Pollution Control Boards/respective clients.

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

Parameter	Unit	FY – 2025-26 (Current Financial Year)	FY – 2024-25 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	657 tCO2e	NA
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	12,945 tCO2e	NA

Parameter	Unit	FY – 2025-26 (Current Financial Year)	FY – 2024-25 (Previous Financial Year)
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)		1.98 tCO2e/Cr.	NA
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for PPP for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)		40.22 tCO2e/Cr.	NA
Total Scope 1 and Scope 2 emission intensity in terms of physical output		0.10 TCO2e/MT	NA
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity		3.61 tCO2e/Person	NA

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. – **Yes! By DNV Business Assurance India Pvt. Ltd. (DNV)**

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

The Company is constantly striving to reduce the environmental impact of all its business activities. The Company undertakes projects to reduce greenhouse gas emissions. All Manufacturing locations have set a target to reduce GHG emissions by 10% by 2030.

Some of the projects undertaken for reducing GHG emissions are:

- Installation of solar rooftop at Silvassa and Deoli plant.
- Green product – LED Light for street lights.
- Increased efficiency of Galva Furnace.
- Installation of GPS enabled - Fuel Monitoring System in Construction vehicles and equipment
- Usage of energy efficient appliances such as efficient pumps (at least 80% efficiency) and motors (95% efficiency or more).
- Use of LPG instead of LDO, for lower carbon emissions.
- Deployment of energy-efficient LED lighting solutions and elimination of exhaust fans by replacing them with natural ventilators.
- Use of hybrid vehicles at project sites.
- Installed Encapsulation Room and enclosed hood for Zinc Kettle at Plant. (Butibori Unit).

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

Parameter	FY – 2025-26 (Current Financial Year)	FY – 2024-25 (Previous Financial Year)
Total Waste generated (in metric tonnes) MT		
Plastic waste **(A)**	16.73 MT	NA
E-waste **(B)**	4.59 MT	NA
Bio-medical waste **(C)**	0.005 MT	NA
Construction and demolition waste **(D)**	250 MT	NA
Battery waste **(E)**	3.4 MT	NA
Radioactive waste **(F)**	Not Applicable	NA
Other Hazardous waste. Please specify, if any. **(G)**	3734 MT	NA
Other Non-hazardous waste generated **(H).** Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector) Empty Cement Bag, Steel and other	7,945 MT	NA
Total (A+B + C + D + E + F + G + H)	**11954 MT**	**NA**

Parameter	FY – 2025-26 (Current Financial Year)	FY – 2024-25 (Previous Financial Year)
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	1.74 MT/Cr.	NA
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated /Revenue from operations adjusted for PPP)	35.35 MT/Cr.	NA
Waste intensity in terms of physical output	0.09 MT/MT of Production	NA
Waste intensity (optional) – the relevant metric may be selected by the entity	3.17 MT/Person	NA
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	7235 MT	NA
(ii) Re-used	-	NA
(iii) Other recovery operations	-	NA
Total	**7235 MT**	**NA**
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	8.0 MT	NA
(ii) Landfilling	1494 MT	NA
(iii) Other disposal operations	2258 MT	NA
Total	**3760 MT**	**NA**

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. - **Yes! By DNV Business Assurance India Pvt. Ltd. (DNV)**

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

The Company follows a structured waste management framework focused on waste minimization, resource efficiency, recycling, and responsible disposal practices. The waste management strategy is guided by the principles of the circular economy and continuous improvement in environmental performance.

Key waste management practices adopted by the Company include:

- Implementation of the 3R Principle (Reduce, Reuse, and Recycle) to minimize waste generation and maximize resource recovery. This approach is applied to various waste streams, including conductor bits, steel scrap, surplus concrete, used oil, e-waste, empty cement bags, plastic packaging, empty drums, zinc dross, and zinc ash.
- Adoption of a colour-coded waste segregation system to ensure proper segregation, handling, storage, and disposal of different categories of waste.
- A target has been set for Zero Liquid Discharge by FY:2030.
- Restriction on the use of single-use plastics across operations to reduce plastic waste generation.
- Implementation of World Class Engineering (WCE) initiatives focused on reducing material consumption, optimizing resource utilization, and minimizing process waste.
- Continuous modernization of plants and machinery and adoption of lean manufacturing practices to improve operational efficiency, reduce waste generation, and enhance environmental performance.
- Environmentally sound disposal of hazardous waste, including the transfer of spent acid to authorized recyclers and approved treatment/incineration facilities, thereby reducing landfill disposal and associated environmental impacts.
- Disposal of spent acid to authorized recycler/ incinerator facility to reduce the land fill sludge generation.

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: NO

The Company, being an EPC contractor, all the approvals are taken by the Client and the Company executes the operations as per the conditions imposed by the Statutory authorities to protect the environment, biodiversity etc.

We ensure the projects that are operational near Eco-sensitive areas, the utmost care is taken. For example, in Tanzania, Eswatini, Niger & Cameroon etc. to avoid life risks to the flora that includes indigenous endangered species by avoiding clearing small bushes of special Interest by country forest and biodiversity board, Bird diverters at appropriate intervals on the top (ground) wire to make the lines more visible to birds, have been planned for potential zones of bird collision risk close to lakes, slopes, continental steppes, forest belts, Silt protection measures and sedimentation control measure has been taken in the areas that are close to the wetland/water body.

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	Tanzania, Eswatini, Niger & Cameroon	Over Head Transmission Line	Yes
2	Kosi - Bihar	Bridge Project	Yes
3	Plant - Silvassa	Conductor	Yes

12. Details of Environmental Impact Assessments of projects undertaken by the entity based on applicable laws, in the current financial year:

Not Applicable. The Company operates primarily as an Engineering, Procurement, and Construction (EPC) contractor and does not own the projects for which it provides construction and execution services. Accordingly, the responsibility for conducting Environmental Impact Assessments (EIAs), obtaining environmental clearances, and securing statutory approvals rests with the respective project owners/clients.

The Company ensures that all requisite environmental approvals and clearances have been obtained by the clients before the commencement of project execution. It subsequently carries out construction and operational activities in accordance with the conditions stipulated in the applicable approvals and regulatory requirements.

Therefore, no Environmental Impact Assessments were undertaken directly by the Company during 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
NA	NA	NA	NA	NA	NA

13. Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format: **NO**

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

Leadership Indicators

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

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

(i) **Name of the Area:-** (1) Gujarat (2) Bihar (3) Madhya Pradesh (4) Maharashtra (5) Rajasthan (6) Silvassa (U.T.) etc.

(ii) **Nature of operations:-** (1) Construction of Transmission Line, (2) Sub-Station Construction, (3) Bridge(Flyover) Construction, (4) Manufacturing of Tower, Pole & Conductor.

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

Parameter	FY – 2025-26 (Current Financial Year)	FY – 2024-25 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	NA	NA
(ii) Groundwater	44,906 KL	NA
(iii) Third party water	42,619 KL	NA
(iv) Seawater / desalinated water	NA	NA
(v) Others	NA	
Total volume of water withdrawal (in kilolitres)	**87,525 KL**	**NA**
Total volume of water consumption (in kilolitres)	**87,525 KL**	**NA**
Water intensity per rupee of turnover (Water consumed / turnover)	12.72 KL/Cr.	NA
Water intensity (optional) – the relevant metric may be selected by the entity	23.24 KL/Cr.	NA

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

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. - **Yes! By DNV Business Assurance India Pvt. Ltd. (DNV)**

(iv) Please provide details of total Scope 3 emissions & its intensity, in the following format:

Parameter	Unit	FY - 2025-26 (Current Financial Year)	FY - 2024-25 (Previous Financial Year)
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	4,28,785 tCO2e	NA
Total Scope 3 emissions per rupee of turnover		62.34 tCO2e/Cr.	NA
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity		113.86 tCO2e/person	NA

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? **(Y/N)** If yes, name of the external agency. – **Yes! By DNV Business Assurance India Pvt. Ltd. (DNV)**

(v) 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. – **Yes**

The Company, as an Engineering, Procurement, and Construction (EPC) contractor, does not own the projects it executes and therefore is not responsible for conducting Environmental Impact Assessments (EIAs) or obtaining environmental approvals. These responsibilities rest with the respective project owners/clients. The Company ensures that all necessary environmental approvals and statutory clearances are in place before the commencement of project activities.

For projects located in or near ecologically sensitive areas, the Company executes work in compliance with the environmental and biodiversity protection requirements stipulated by regulatory authorities and project owners. In overseas projects, including those in Eswatini, Ethiopia, Tanzania, Niger, and Mozambique, specialized consultants are engaged to ensure compliance with applicable environmental, social, and statutory requirements of the respective countries.

Environmental and social impact assessments for such projects are undertaken by the clients and approved in accordance with local regulations and, where applicable, the environmental and social safeguard requirements of international funding institutions such as the World Bank, Asian Development Bank (ADB), and other financing agencies. The Company adheres to all prescribed environmental mitigation and biodiversity conservation measures during project execution and continually monitors compliance with these requirements.

(vi) 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:

The Company had identified key sustainability focus areas with measurable targets as part of its strategic sustainability roadmap for the next three to five years. It is progressing well on this front and has undertaken several measures towards transforming it's operations in a sustainable manner.

The Company's EHS Policy is embedded with the objectives of reduction in Environmental degradations and promotion of 3Rs (Reduce, Reuse and Recycle) to help combat the perils of climate change. The Company ensures the use of technology for protection of environment through focus on carbon emission, water, air pollution, waste management, use of renewable and clean energy.

Also company developed ESG policies and applicable practices at entire organization.

Sr. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	EnMS – Energy Management System	Energy Consumption Monitoring at Plant.	Reduce excess consumption of electricity and proper monitoring with standard objectives.
2	Solar Panel Installation	Energy Generation and maximum use of Natural Resource.	Reduced the SEB electricity consumption units.
3	ETP / STP	To treat effluent coming from process and domestic waste water.	Reusing treated water for gardening and other process.
4	Waste Management System (Colour Coding System)	3R Waste Management system for Waste reduction and Colour Coding Waste Management System for further segregation of waste and proper disposal process.	Proper disposal & treatment of waste and reduce the quantity of waste for landfill.
5	Change in Fuel Type	Replacement of LDO with LPG.	Reduction in Carbon Emission (CO2)

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

Yes. The Company has established a comprehensive Business Continuity and Disaster Management Framework, supported by a formal Risk Management Policy and oversight by a designated Risk Management Committee.All manufacturing facilities, project sites, and operational locations maintain site-specific Disaster Management Plans (DMPs) that identify potential emergency scenarios and define the response procedures to be followed. These plans clearly outline the roles and responsibilities of key personnel during emergencies, communication protocols, evacuation procedures, and the resources available both within the Company and through mutual aid arrangements with nearby industries.

In addition, the Company has a Business Continuity Plan (BCP) to ensure the continuity of critical operations during and after disruptive events. The plan provides a structured approach for managing risks related to people, assets, operations, information security, and IT systems, thereby enhancing organizational resilience and minimizing business disruption. Through periodic reviews, training, and preparedness measures, the Company seeks to ensure effective response and recovery in the event of unforeseen emergencies.

(viii) 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?

No significant adverse environmental impacts arising from the Company's value chain were reported during the reporting period. The Company actively promotes responsible environmental and social practices across its value chain through its vendor governance and compliance mechanisms.

To mitigate potential environmental and social risks, all value chain partners are required to adhere to the Company's Supplier Code of Conduct, which includes requirements relating to environmental, health and safety (EHS) compliance, responsible labour practices, payment of statutory wages, prohibition of child labour and forced labour, and compliance with applicable laws and regulations.

The Supplier Code of Conduct is acknowledged by the Company's vendors and business partners, and periodic assessments and audits are conducted to evaluate compliance with these requirements. Any observations identified during such assessments are communicated to the concerned vendors for appropriate corrective and preventive action.

Through these measures, the Company seeks to strengthen sustainability performance across its value chain and proactively manage potential environmental and social risks.

(ix) Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts. – None.

However, all supply chain participants are required to sign the GCC that outlines the need for compliance with laws and regulations, including Environmental, Health Safety & ESG.

The Company plans to evaluate the environmental implications of supply chain partners in the coming years. Vendor Assessment is under process for FY: 2026-27 in ESG aspect.

PRINCIPLE 7:- BUSINESSES, WHEN ENGAGING IN INFLUENCING PUBLIC AND REGULATORY POLICY, SHOULD DO SO IN A MANNER THAT IS RESPONSIBLE AND TRANSPARENT.

Essential Indicators

1. A. Number of affiliations with trade and industry chambers/ associations. – **Eleven (11 Nos.)**

   The Company is a member of 11 trade and industry chambers/associations.

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

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	Confederation of Industries (CII)	Mumbai – Maharashtra
2	Indian Electrical and Electronics Manufacturers Association (IEEMA)	Mumbai – Maharashtra

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
3	Federation of Indian Chambers of Commerce and Industry (FICCI)	Delhi
4	Project Exports Promotion Council of India (PEPC)	Delhi
5	Bombay Chambers of Commerce (BCC)	Mumbai – Maharashtra
6	National Safety Council (NSC)	Mumbai – Maharashtra
7	Vidarbh Galva Association (VGA)	Nagpur - Maharashtra
8	Butibori Manufacturing Association (BMA)	Nagpur - Maharashtra
9	Silvassa Industrial Association (SIA)	Silvassa - Union Territory
10	Gujarat Employer Organisation (GEO) Engineering Export Promotion Council of India (EEPC)	Gujarat Delhi

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.

Not Any Case during financial year.

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

Leadership Indicators

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

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

The Company does not directly advocate any specific public policy positions. However, it actively engages with industry associations, trade bodies, regulatory authorities, and other relevant stakeholders on matters affecting the industry and the broader business environment, including taxation, corporate governance, regulatory administration, economic reforms, infrastructure development, and energy security.

From time to time, when feedback is sought by government agencies or regulators, the Company provides its inputs through recognized industry forums and associations. Additionally, the Company may participate in committees, task forces, and consultative platforms established by industry bodies or regulatory institutions, where it contributes its technical expertise and industry experience to support policy development and promote the collective interests of the sector.

Such engagements are undertaken in a transparent and responsible manner, with the objective of contributing to industry development, regulatory effectiveness, and sustainable economic growth.

PRINCIPLE 8:- BUSINESSES SHOULD PROMOTE INCLUSIVE GROWTH AND EQUITABLE DEVELOPMENT.

Essential Indicators

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

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
Project Arogya – Aims to strengthen access to quality healthcare and medical treatment support for marginalized populations treatment support for marginalized populations	NA	5-08-2025	Yes	No	https://transrail.in/wp-content/uploads/2026/08/CSR-Imapct-Report_-Transrail-Report_FY-2025-26.pdf
Project Saksharta – Deliver quality education to children while strengthening rural schools and improving academic outcomes. Also providing vocational training to enhance youth employability and competitiveness in the job market	NA	5-08-2025	Yes	No	https://transrail.in/wp-content/uploads/2026/08/CSR-Imapct-Report_-Transrail-Report_FY-2025-26.pdf
Project Rural Development – Aims to promote sustainable development in village through installing poles and lights in areas with limited lighting	NA	5-08-2025	Yes	No	https://transrail.in/wp-content/uploads/2026/08/CSR-Imapct-Report_-Transrail-Report_FY-2025-26.pdf

2. Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity, in the following format: Not Applicable

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)
NA	NA	NA	NA	NA	NA	NA

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

The Company has established a Grievance Redress Mechanism (GRM) Policy and procedure to receive and address grievances.

At EPC project sites, complaints and grievances are managed through a project-level grievance resolution team comprising the Project Manager, a client representative, a local representative, and a designated nodal GRC officer. Additionally, a nodal GRC/Community Liaison Officer is deployed to engage with the local community and address their concerns.

Issues that remain unresolved or require higher-level intervention are escalated to the respective business heads. At the project level, aggrieved individuals can raise complaints verbally or through a helpline number, GRC complaint box, or email. A register is maintained at each project site to track grievances and their resolution status.

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

	FY = 2025-26 Current Financial Year	FY = 2024-25 Previous Financial Year
Directly sourced from MSMEs/Small producers	33 %	Not Available
Directly from within India	92 %	Not Available

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

Location	FY- 2025-26 Current Financial Year	FY- 2024-25 Previous Financial Year
Rural	21%	NA
Semi-Urban	18%	NA
Urban	40%	NA
Metropolitan	21%	NA

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

Leadership Indicators

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

Details of negative social impact identified	Corrective action taken
Nil	Nil

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

S. No.	State	Aspirational District	Amount spent (In INR)
1	Maharashtra	Wardha, Nagpur, Thane, Palghar	1,53,09,470
2	Bihar	Bheja- Madhubani,	15,00,000
3	Dadra & Nagar haveli	Silvassa	30,02,900
4	RJ, UP, W. Bengal	Alwar, Kolkata, Lakhimpur Kher, Saharanapur	81,70,000
5	Gujarat	Vadodara	8,50,000
6	Jharkhand	Hazaribag	16,61,100
7	Tamil Nadu	Chennai	60,00,000

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

Our Sustainable Procurement Policy includes intent to purchase from suppliers comprising marginalized/ vulnerable groups subjected to meeting other criteria as specified in procurement policy. Due to nature of business and bulk material requirements, there are very limited scope to procure from marginalized/vulnerable group and major sourcing are doing from large companies.

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

We as a Transrail, used to procure some small items from MSME vendors and similar category of vendors.

(c) What percentage of total procurement (by value) does it constitute? – 33% by value.

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

For conducting the business of the Company, the Company does not use any intellectual property which is based on traditional knowledge.

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

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

Name of authority	Brief of the Case	Corrective action taken
NA	NA	NA

Since the Company does not own or use any intellectual property based on traditional knowledge there are not adverse orders or disputes relating to usage of traditional knowledge.

6. 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	**Project Arogya**	**81000 +**	• 90% of cancer patients received proper treatment and care due to Transrail fund • 70% of patients reported reduced financial stress • 98% of beneficiary completed their cataract surgeries & treatments • 89% received free spectacle support through eye camps • 67% received free medicines • 77% patients had improved health outcome due to emergency ambulance service • 100% respondents reported improved awareness of eye and health • 92% of Respondent satisfied with ambulance service • 77% of patients had improved health due to emergency ambulance service
2	**Project Saksharta**	**19443**	• 100% provision of educational kits to children in the intervention schools • 98% schools have reconstructed toilets • 84% schools have digital classroom setup • 92% schools have R.O and water filters installed to access safe clean drinking facility for children • 90% improvement in school attendance • 82% children have improved their exam scores • 95% of parents increased attendance in school SMC meetings • 84% parents "very satisfied" with developmental activities • 58% students employed after vocational training • 30-40% increase in income level in their after-skill training
3	**Project Rural Development**	**122152**	• 100% reported reduction in accidents and snake bites • 100% of children and women reported feeling safer using public spaces during evening.

PRINCIPLE 9:- BUSINESSES SHOULD ENGAGE WITH AND PROVIDE VALUE TO THEIR CONSUMERS IN A RESPONSIBLE MANNER.

Essential Indicators

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

   Complaints received through letter or an email from customer are recorded in complaint register. Responsible coordinator coordinates with all stakeholders to decide qualification of the complaint, followed by correction. A root cause analysis is conducted and defined Corrective Action and Preventive Action (CAPA) done to avoid future recurrences.

2. Turnover of products and/ services as a percentage of turnover from all products/service that carry information about: **Not applicable as the Company does not have specific consumer product or product range.**

Category	As a percentage to total turnover
Environmental and social parameters relevant to the product	Nil
Safe and responsible usage	Nil
Recycling and/or safe disposal	Nil

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

Category	FY 2025-2026 (Current Financial Year)		Remarks	FY 2024-25 (Previous Financial Year)		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	Nil	Nil	Nil	NA	NA	NA
Advertising	Nil	Nil	Nil	NA	NA	NA
Cyber-security	Nil	Nil	Nil	NA	NA	NA
Delivery of essential services	Nil	Nil	Nil	NA	NA	NA
Restrictive Trade Practices	Nil	Nil	Nil	NA	NA	NA
Unfair Trade Practices	Nil	Nil	Nil	NA	NA	NA
Other (CHECK ABOVE)	Nil	Nil	Nil	NA	NA	NA

4. Details of instances of product recalls on account of safety issues: - **No**

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

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

   The Company has a Cyber Security Policy, which is available on intranet and accessible to employees.

   The Company follows the ISO 27001:2022 (Information security management systems -ISMS) framework and developed policies including cyber security based on ISMS framework.

   The ISO 27001 standard provides guidance to companies of any size and from all sectors of activity with guidance for establishing, implementing, maintaining, and continually improving an information security management system.

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 - **There was no data breach during FY 2025-26.**

   b. Percentage of data breaches involving personally identifiable information of customers – **No (We do not store any personally identifiable information data of customers/business)**

   c. Impact, if any, of the data breaches. – **Not Any (Not Applicable)**

Leadership Indicators

1. Channels / platforms where information on products and services of the entity can be accessed (provide web link, if available). - **The details of the Company's business can be found on its website i.e.** Products - Transrail

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

   The Company does not operate in B2C model. The Company gives training and conducts awareness sessions for its clients for the work done.

3. Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services. – **No.**

   The Company is not involved directly in providing essential services, however it executes projects, supplies products and services to its clients such as Power utilities, Railways etc., which in turn inform consumers of any risk of disruption/ discontinuation of their services.

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

   No, the Company does not display product information over and above what is mandated as per the law.