



KEC INTERNATIONAL LTD.

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July 29, 2026

National Stock Exchange of India Limited

Exchange Plaza,
Bandra Kurla Complex,
Bandra (East), Mumbai 400 051

Symbol: KEC

BSE Limited

Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai – 400 001

Scrip Code: 532714

Sub.: Business Responsibility & Sustainability Report for the financial year 2025-26

Dear Sir/Madam,

Pursuant to Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith the Business Responsibility & Sustainability Report of the Company for the financial year 2025-26, which also forms part of the Integrated Annual Report of the Company submitted to the Stock Exchanges.

You are requested to take the same on records.

Thanking you,

Yours faithfully,

For KEC International Limited

Suraj Eksambekar

Company Secretary & Compliance Officer

Encl: As above

Business Responsibility & Sustainability Report

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1. Corporate Identity Number (CIN) of the Listed Entity	L45200MH2005PLC152061
2. Name of the Listed Entity	KEC International Limited
3. Year of incorporation	2005
4. Registered office address	RPG House, 463, Dr. Annie Besant Road, Worli, Mumbai - 400030, India
5. Corporate address	RPG House, 463, Dr. Annie Besant Road, Worli, Mumbai - 400030, India
6. E-mail	investorpoint@kecrpg.com
7. Telephone	+91 22 6667 0200
8. Website	www.kecrpg.com
9. Financial year for which reporting is being done	April 1, 2025 - March 31, 2026
10. Name of the Stock Exchange(s) where shares are listed	BSE Limited and National Stock Exchange of India Limited
11. Paid-up Capital	₹ 53.24 Crore
12. Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Mr. Vishal Barfiwala Vice President - Strategy Telephone number: +91 22 66670200 E-mail id: brsr@kecrpg.com
13. Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together)	The reporting boundary for the current year has been revised to a consolidated basis, whereas the previous year was reported on a standalone basis; therefore, the figures from the previous year are not fully comparable.
14. Name of assessment or assurance provider	BSI Group India Private Limited
15. Type of assessment or assurance obtained	Reasonable Assurance of BRSR Core (Refer Assurance statement Annexed herewith)

II. Products/services

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Infrastructure	Engineering, Procurement and Construction of Utility projects, Railways, Buildings, Industrial facilities and Civil projects	81.41%
2	Manufacturing	T&D structures, distribution poles	6.56%
3	Manufacturing	Electrical equipment	6.38%

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

S. No.	Product/Service	NIC Code	% of total Turnover contributed
1	Construction/erection and maintenance of power and transmission lines	4220	59.23%
2	Construction of civil engineering projects	4290	15.98%
3	Manufacturing of T&D structures, distribution poles	2511	6.56%
4	Manufacturing of electric wires and cables	2732	6.38%
5	Construction of railways	4210	6.20%

III. Operations

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

Location	Number of plants	Number of offices	Total
National	5	225	230
International	3	54	57

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	27
International (No. of Countries)	42

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

38.23%

c. A brief on types of customers

The Company is a diversified global infrastructure Engineering, Procurement & Construction ("EPC") major, with a presence in the verticals of Power Transmission & Distribution, Civil, Transportation, Renewables, Oil & Gas Pipelines and Cables & Conductors. The Company's major clients include Central and State Governments, Public Sector Undertakings, Ministries and local municipal bodies and private sector.

IV. Employees

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

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
Employees						
1.	Permanent (D)	6,398	5,819	91%	579	9%
2.	Other than Permanent (E)	2,688	2,623	98%	65	2%
3.	Total employees (D + E)	9,086	8,442	93%	644	7%
Workers						
4.	Permanent (F)	1,480	1,464	99%	16	1%
5.	Other than Permanent (G)	37,470	36,935	99%	535	1%
6.	Total workers (F + G)	38,950	38,399	99%	551	1%

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)	42	37	88%	5	12%
2.	Other than Permanent (E)	0	0	0%	0	0%
3.	Total differently abled employees (D + E)	42	37	88%	5	12%
Differently Abled Workers						
4.	Permanent (F)	24	23	96%	1	4%
5.	Other than Permanent (G)	1	1	100%	0	0%
6.	Total differently abled workers (F + G)	25	24	96%	1	4%

21. Participation/Inclusion/Representation of women:

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	10*	1	10%
Key Management Personnel	3*	-	-

* Includes Managing Director & Chief Executive Officer

22. Turnover rate for permanent employees and workers:

	FY 2025-26			FY 2024-25			FY 2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	23%	2%	25%	24%	2%	26%	20%	1%	21%
Permanent Workers	38%	1%	39%	12%	-	12%	2%	-	2%

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

23. 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	Al Sharif Group & KEC Limited Company	Subsidiary	51.10%	Yes
2	KEC Asian Cables Limited	Subsidiary	100%	Yes
3	KEC Spur Infrastructure Private Limited	Subsidiary	100%	Yes
4	KEC Towers LLC	Subsidiary	100%	Yes
5	KEC EPC LLC	Subsidiary	100%	Yes
6	KEC International (Malaysia) SDN. BHD.	Subsidiary	100%	Yes
7	KEC Investment Holdings	Subsidiary	100%	No*
8	KEC Power India Private Limited	Subsidiary	100%	No*
9	RPG Transmission Nigeria Limited	Subsidiary	100%	No*
10	SAE Towers Holdings LLC	Subsidiary	100%	No*
11	SAE Towers Limited	Subsidiary	100%	Yes
12	SAE Towers Brasil Torres de Transmissão Ltda.	Subsidiary	100%	Yes
13	SAE Towers Mexico S de RL de CV	Subsidiary	100%	Yes
14	SAE Towers Brazil Subsidiary Company LLC	Subsidiary	100%	No*
15	SAE Towers Mexico Subsidiary Holding Company LLC	Subsidiary	100%	No*
16	SAE Prestadora de Servicios Mexico, S de RL de CV	Subsidiary	100%	No*
17	KEC Engineering & Construction Services, S de RL de CV	Subsidiary	100%	No*
18	RP Goenka Group of Companies Employees Welfare Association	Associate	49%	No

* These entities either are intermediate holding companies or do not have any operations.

VI. CSR Details

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013	Yes
(ii) Turnover (in ₹)	19,046.58 Crore
(iii) Net-worth (in ₹)	5,176.72 Crore

Note: Turnover and Net-worth details are only for KEC International Limited i.e. at Standalone Level.

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			FY 2024-25		
		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	The respective policies substantiating the principles of BRSR include grievance redressal mechanism. The policies are available at https://www.kecrpg.com/policies	13	Nil	-	11	Nil	-
Investors (other than shareholders)		Nil	Nil	-	Nil	Nil	-
Shareholders		34	6	-	38	Nil	-
Employees and workers		149	18	-	158	22	All the pending complaints were closed after taking appropriate action during FY 2025-26.
Customers		49	4	-	33	1	
Value Chain Partners		Nil	Nil	-	Nil	Nil	-
Other		12	3	-	14	5	All the pending complaints were closed after taking appropriate action during FY 2025-26.

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

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:

To evaluate materiality in connection to the effects on the performance of financial, manufacturing, human capital, social development, and natural resources, the Company engaged an external agency. The Company attempted to learn what stakeholders, including employees, vendors, customers, and the media, thought about the Company's Environmental, Social, and Governance ("ESG") performance through dialogues with these groups. The Company was able to identify 20 focus areas. These topics were mapped against domestic and foreign peers and with industry trends. Based on the ESG ratings assessed by reputed agencies, sustainability targets with respect to nine material issues were defined.

Internally, the materiality assessment was done with help of the stakeholders like employees, vendors, customers, media, financial agencies with similar results.

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.	Human Capital Management	Opportunity	Employees are the most valuable assets of the Company and it recognizes talent as the primary source of its competitive edge. We adopt best practices to ensure healthy employee relations, employee growth and development, as well as work satisfaction. We are aiming at being employer of choice and we are working towards achieving the same.	NA	Positive: Helps to improve overall efficiency and productivity, thus creating positive financial impact.
2.	Diversity & Inclusion	Opportunity	We recognize the significant role of a diverse workforce in achieving our organizational goals. Towards achieving its target of diverse workforce, the Company has taken steps like hiring transgenders, representation of female colleagues, international workforce. Diversity committee and separate cell have been established to work on D&I initiatives.	NA	Positive: Diversity and Inclusion help bring varied perspectives, thus improving decision making.
3.	Occupational Health & Safety	Risk	It is necessary to ensure a safe workplace and continuity of operations across all the verticals. It is a priority for the Company to continuously focus on protecting occupational health, safety and well-being of employees and the workforce is critical to mitigating work-related injuries and illnesses, ensuring workforce productivity, and supporting uninterrupted project execution.	The Company has EHS Policy and ISO 45001:2018 has been implemented for all business verticals. For details, refer to Human Capital section in this Integrated Annual Report.	Negative: Safety incidents may lead to reduced employee productivity and affect business deliverables.
4.	Quality & Service Delivery	Risk	Minimising any risk associated with reputation, assurance and timely delivery is of utmost importance to the Company. The Company strives to develop long-lasting relationship with its customers.	The Company has implemented ISO 9001:2015 across all verticals. Refer to the Manufactured Capital section in this Integrated Annual Report.	Negative: Losing customers' confidence may impact on the flow of new orders leading to lower financial performance.
5.	Customer Centricity	Risk	As a philosophy, the Company does not compromise on the deliverables of quality and timeliness. The Company values and prioritizes customer's expectations and has developed a customer centric mechanism to ensure Customer's confidence.	For details, refer to Social and Relationship Capital section in this Integrated Annual Report. Process for Customer Complaint Redressal with restricted timeline to resolve the issues is in place.	Negative: Losing customers' confidence may hamper the business growth.

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
6.	Local Community Development	Opportunity	Creating opportunities for enhancing and upliftment of the local community in the vicinity of the Company's operation through various community development initiatives in the field of education, employability, livelihood and health.	NA	Positive: Community developments help in creation of conducive business environment for operations and growth.
7.	Financial Performance	Opportunity	The Company considers its fiduciary duty to deliver on the expectations of shareholders through operational excellence and continued strengthening of its financial performance.	NA	Positive: Operational excellence will lead to improvement in financial performance.
8.	Digitalization & Innovation	Opportunity	With the rapid advancement of technology, the ability to adapt and implement digital solutions can significantly improve efficiency, reduce costs and enhance the overall quality of services. Use of AI and Co-pilot in work is encouraged.	NA	Positive: The Digitalization & Innovation initiatives drive construction productivity, expedite project execution, optimize costs which leads to improved financial performance.
9.	Circularity	Opportunity	With the objectives of reduction of environmental degradation, Principle of 3Rs (Reduce, Reuse and Recycle) is promoted for optimum use of resources. The Company focuses to achieve this by deployment of new technologies to bring down natural resource consumption and improve reuse and recycle of resources.	NA	Positive: Responsible and optimum usage of natural resources result in cost optimization and improve financial performance.
10.	Water-Positive Approach	Opportunity	The Company's operations require a considerable amount of water. Thus, it is even more critical for the Company to strive to reduce water usage and increase recycling/ reusing of water in its operations. All Indian manufacturing units gained Water Positive certifications.	NA	Positive: Water conservation through efficient usage, treatment of wastewater, reuse/ recycle of water result in cost savings.
11.	Decarbonization	Opportunity	With a target to reduce carbon emission, the Company focuses on optimum usage of energy through energy efficient equipment and promotes green energy sources. The Company is working towards GHG Scope 3, Net Zero Targets and SBTi Registration.	NA	Positive Helps to reduce the carbon footprint by way of optimum use of energy/ fuel and enhance monetary savings.

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.	Sustainable Procurement	Risk	The Company recognizes the need to prevent disruptions that could be brought by social, natural or legal issues and to ensure ongoing raw material availability. Use of Green Steel, Recycled Steel is encouraged in Manufacturing units.	For details, refer to Social and Relationship Capital section in this Integrated Annual Report.	Negative: The disruption to the supply chain may cause discontinuity or unavailability of the raw material which may affect the business operations.
13.	Corporate Governance	Opportunity	For sustainable long-term value creation and to protect the reputation & brand image, it is essential to conduct the business in an ethical, transparent and accountable manner.	NA	Positive: Conducting business in an ethical, transparent and accountable manner builds trust with various stakeholders such as investors, customers, suppliers etc., which leads to sustainable 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	https://www.kecrpg.com/policies								
2. Whether the entity has translated the policy into procedures. (Yes/ No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Supplier Code of Conduct, Sustainable Procurement Policy and Whistle Blower Policy have been extended to value chain partners.								
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.	KEC International Limited has its policies in line with international standards and practices such as ISO 9001, ISO 45001, ISO 14001, EN 1090, ISO 3834, ISO 17025, DAST022, ISO 27001, ISO 20001.								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	Please refer to the Sustainability Roadmap 2030 for the Performance on Page no. 61 of this Integrated Annual Report.								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	The Sustainability and Corporate Social Responsibility ("SCSR") Committee reviews performance on sustainability objectives, targets, and strategy on a regular basis and offers recommendations to meet these goals. Please refer to the Sustainability Roadmap 2026 for the Performance on Page no. 60 of this Integrated Annual Report.								

Governance, leadership and oversight

7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements:

KEC International Limited is a global EPC (Engineering, Procurement, and Construction) company and the flagship company of the RPG Group, headquartered in Mumbai, India. With operations in over 110 countries and manufacturing facilities in India, Dubai, Brazil, and Mexico, we operate across multiple infrastructure domains, including Power Transmission & Distribution, Civil, Transportation, Renewables, Oil & Gas Pipelines and Cables & Conductors.

Our purpose, "We transform lives by building sustainable world class infrastructure", guides our business strategy and operations. Sustainability is embedded across all facets of our value chain, shaping decisions across sectors and geographies. We have defined focused sustainability goals through stakeholder engagement and benchmarking, aligned with the six capitals of the Integrated Reporting framework. Progress on these goals is detailed on Page no. 60 of this Integrated Annual Report.

Reducing our carbon footprint remains a key priority. Identification and comprehensive accounting of Scope 3 greenhouse gas (GHG) emission categories is currently being carried out in partnership with an external consultant. This engagement extends beyond emissions quantification and includes the development of a decarbonization strategy and roadmap, as well as the formulation and establishment of validated near-term and Net Zero targets in alignment with the Science Based Targets initiative (SBTi) framework.

We are advancing clean energy integration across our facilities, including increased captive solar generation at our Vadodara plant and renewable power sourcing at our Mysore cables facility. A policy mandating the use of fuel-efficient vehicles for plant logistics has also been implemented. Other sustainability measures across our manufacturing plants in India include Zero Liquid Discharge systems, rainwater harvesting, and energy-efficient equipment upgrades. As a result, all of our 5 Indian plants have achieved water-positive status. A new 75 KLD Effluent Treatment Plant (ETP) is commissioned at the Jaipur facility equipped with advanced treatment technologies to enhance wastewater recovery, improve recycling efficiency and support Zero Liquid Discharge (ZLD) objective.

At the project level, we continue to integrate innovation and resource optimisation into our construction practices. Precast construction technology is being used across multiple projects, transmission towers, metro ducts, elevated storage tanks, and commercial infrastructure, helping reduce material movement, on-site energy consumption, and water usage. Two of our projects sites have achieved water-positive status.

We are also promoting circularity and emissions reduction at the site level. The green energy footprint has been further expanded through commissioning of a 1.41 MWp rooftop solar power plant at its Vadodara Cables facility, along with enhancement of renewable energy sourcing through Power Purchase Agreement (PPA) arrangements. Empty cement bags are being repurposed into ropes and tarpaulins, supporting waste reduction, agricultural land protection, and local livelihoods.

In line with our purpose, our business verticals are focused on enabling sustainable development. Our projects support energy transition, low-carbon mobility, water security, waste management, and urban sustainability.

Our Transmission and Distribution business enables green energy evacuation from renewable-rich zones, contributing to India's clean energy goals. The commissioning of India's first and largest digital substation at Navsari for PowerGrid demonstrates our shift towards digital infrastructure and material efficiency. Other initiatives across sectors include the development of solar power plants, cross-country water pipelines, electric railway systems, waste-to-energy facilities, energy-efficient buildings, and low-carbon mobility solutions such as metros and ropeways. Our cable and conductor offerings further enhance energy efficiency and comply with global environmental standards, including electric vehicle cables, aluminium conductors, and GreenPro-certified low-voltage green cables. These initiatives reflect our commitment to support national and global sustainability agendas.

We uphold a strong Environment, Health and Safety ("EHS") culture across all sites. We deploy customised safety training and technology-enabled tools to safeguard the well-being of employees, subcontractors, and communities. In projects funded by multilateral institutions such as the World Bank, Asian Development Bank, African Development Bank, and KfW Development Bank, we implement the Construction Environmental and Social Management Plan to manage environmental and social risks and ensure compliance. Biodiversity conservation is prioritised, especially in ecologically sensitive areas.

Our community engagement initiatives have positively impacted over 1.5 million lives. A key project is the marine conservation initiative near Worli Koliwada, Mumbai, where 210 artificial reefs made from repurposed construction materials were deployed and two more artificial reef projects is in progress in Mumbai and Chennai. These structures enhance marine biodiversity, serve as carbon sinks, and support local livelihoods.

People are central to our philosophy, in alignment with the RPG Group's "Hello Happiness" identity. We continue to foster a diverse and inclusive workplace, welcoming individuals across genders, age groups, nationalities, religions, and physical abilities. Our inclusive hiring practices now include women, differently abled persons, and transgender individuals.

Our ESG efforts continues to earn prestigious external recognition, highlighted by our 2025 ranking as 19th among India's Top 60 Most Sustainable Companies by Business World. Other key milestones include the Sustainability Impact Award for our Civil business, the British Safety Council's Sword of Honour for the Mondelez civil project, and the Sustainability Award at the 17th CIDC Vishwakarma Awards (2026) for our Jaipur plant. Collectively, these accolades reaffirm our leadership in driving responsible and sustainable business practices.

As we present our fourth Business Responsibility and Sustainability Report, we reaffirm our commitment to our purpose and remain focused on delivering sustainable infrastructure and long-term value for all stakeholders.

8.	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies).	Mr. Vimal Kejriwal Designation: Managing Director & Chief Executive Officer DIN: 00026981
9.	Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes/No). If yes, provide details.	Yes, the Board of the Company has duly constituted SCSR Committee, which is responsible for ESG/ Sustainability related matters. Further details are given in the Corporate Governance Report of this Integrated Annual Report.
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
	Performance against above policies and follow up action	The performance of various policies is being reviewed on quarterly/annual basis by SCSR Committee and Executive Committee of Senior Management.
	Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	The Company complies with the statutory requirements that are applicable from time to time. The same is reviewed by SCSR Committee on an annual basis.
11.	Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.	P 1 P 2 P 3 P 4 P 5 P 6 P 7 P 8 P 9 No No No No No No No No No
12.	If answer to question (1) above is "No" i.e. not all Principles are covered by a policy, reasons to be stated:	
	Questions	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)	
	The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)	
	The entity does not have the financial or/human and technical resources available for the task (Yes/No)	Not Applicable
	It is planned to be done in the next financial year (Yes/No)	
	Any other reason (please specify)	

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	% age of persons in respective category covered by the awareness programmes
Board of Directors	1	ESG matters, which provided insights on the	100%
Key Managerial Personnel	2	NGRBC Principles.	100%
Employees other than BoD and KMPs	3,399 Sessions 9,910.67 Manhours	Behavioral Based Safety, Corporate Governance, Prevention of Sexual Harassment (POSH), Creating Safe Workplace, RPG Values, RPG Ways, BRSR, Safety training, 5S for Safety.	61%
Workers*	1,699 Sessions 4,537 Manhours through L&OD 90,160 Manhours at Projects	3R (Reduce, Reuse & Recycle), 5S, Behavioral Based Safety, Safety Training (Crane handling, Firefighting), Electrical & Machine Safety, First Aid, Incident prevention trainings, Electric Safe operating for Cranes and forklifts and Overhead travelling Cranes, Hot work safety training, Work at Height, EOT Crane safety, Safe Material Loading & Unloading. Environment Awareness Training Program regarding 3'R (Reduce, Reuse & Recycle), Tree plantation, Save water, Save electricity) - Air, water, plastics and resource savings, preventing noise pollution etc. POSH, ESG Trainings with reference to BRSR, RPG values and RPG Ways.	58%

*Workers include both permanent and other than permanent/contractual.

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):

There was no monetary and non-monetary fine/penalty/punishment/award/compounding fee/settlement amount paid in proceeding (by the Company or by Directors/KMPs) with regulators/law enforcement agencies/judicial institutions, in the financial year 2025-26 based on materiality thresholds specified in Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and as disclosed on the Company's website.

Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/Fine					
Settlement			NIL		
Compounding fee					
Non-Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the Case		Has an appeal been preferred? (Yes/No)
Imprisonment			NIL		
Punishment					

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

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

Yes. The Company's Anti-Bribery and Anti-Corruption Policy is directed to ensure that the Company's Employees and Directors comply with all the applicable laws, domestic and foreign, prohibiting giving and receiving bribes, gifts or inducements of any kind, to or from any person, including officials in the private or public sector, and other third parties while conducting the business activities of the Company.

The Policy is available on <https://www.kecrpg.com/policies>.

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

	FY 2025-26	FY 2024-25
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil*	Nil**
Workers	Nil	Nil

* Refer note no. 63 to the consolidated financial statements for FY 2025-26.

**Refer note no. 64 to the standalone financial statements for FY 2024-25.

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	NA	Nil	NA
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil	NA	Nil	NA

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

Not Applicable.

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

	FY 2025-26	FY 2024-25
Number of days of accounts payables	173	194

9. Open-ness of business

Details of concentration of purchases and sales with trading houses, dealers, and related parties along-with loans and advances & investments, with related parties:

Parameter	Metrics	FY 2025-26	FY 2024-25
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	2.63%	3.62%
	b. Number of trading houses where purchases are made from	455	89
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	49.31%	62.70%

Parameter	Metrics	FY 2025-26	FY 2024-25
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	11.51%	8.64%
	b. Number of dealers / distributors to whom sales are made	56	42
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	68.60%	75.04%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	0.11%	9.12%
	b. Sales (Sales to related parties/ Total Sales)	-	1.48%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	-	-
	d. Investments (Investments in related parties / Total Investments made)	-	100%

Leadership Indicators

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

Total number of awareness programmes held	Topics/principles covered under the training	% age of value chain partners covered (by value of business done with such partners) under the awareness programmes
564 Manhours of value chain partners covered through awareness module.	- Awareness on ESG concepts, Company's initiatives, Code of Conduct for the suppliers, expected preparedness from the Value chain. - SEBI Mandate for ESG. - Disclosures from Value Chain.	61% of Value chain Partners covered through awareness module conducted to MSMEs and Tier 1 suppliers.

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 *inter alia* for Directors which lays down the guidelines for avoiding any conflict between their business or personal association and the 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 2025-26	FY 2024-25	Details of Improvements in environmental and social Impacts
R&D	7.67%	8.51%	The R&D efforts have resulted in reducing specific power and fuel consumption and thus reducing carbon emissions.
Capex	6.78%	9.40%	Few initiatives that have contributed towards reducing carbon emissions are as under: - The usage of green energy and Solar installations - Use of Energy Saver Star label appliances - Portacabins equipped with Solar Roof Panels - LED fixtures - EV Vehicles - World Class Engineering - Light House - GPS enabled - Fuel Monitoring System - Certified Recycled Structural Steel, Steel Plates, TMT Rebars, Steel Coils - Green product manufacturing – High conductivity Conductors (AL-59) - Installation of Angle Induction Heating furnaces - Water positive certification of Plants and selected Projects - Use of Green certified Steel - Use of AI to optimize the Raw material consumption and reduce the wastage Green cable is another product which has been developed & manufactured using special compounds that can be recycled & ensure low carbon emission.

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

Yes, the Company has a Sustainable Procurement Policy.

All key supply partners sign the Code of Conduct (CoC) based on Sustainable Procurement Policy at the time of onboarding. The Company has assessed all its key suppliers in terms of the environment, health, safety and sustainability parameters in the current financial year.

Sustainable sourcing initiatives include procurement of recycled steel, reuse of Polyvinyl Chloride (“PVC”) waste in the Company’s PVC plant, use of secondary steel, and deployment of AI-based technologies in manufacturing plants. These initiatives not only support resource efficiency and circularity but also contribute to improved productivity.

Artificial Intelligence (AI) and Machine Learning (ML) based models are being used to optimize process parameters across end-to-end galvanizing operations in Indian TL manufacturing units. These technologies help reduce operational costs and optimize zinc pickup, resulting in a more uniform coating and improved process efficiency.

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

Vendors have been asked to sign the CoC based on Sustainable Procurement Policy and 61% of the material is sourced from the vendors that have been assessed for the ESG compliance.

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:**

(i) **Manufacturing Units:**

Our manufacturing units have introduced the use of recycled steel, secondary steel, and AI-based technologies to improve productivity while reducing waste. AI-based process optimization enhances manufacturing efficiency and supports better resource utilization.

Additionally, zinc recovery bath units have been installed in the TL factories to recover and reuse zinc, helping optimize zinc consumption by approximately 4–5%. These initiatives contribute to improved resource efficiency, lower material consumption, and more sustainable manufacturing operations.

(ii) **EPC Projects:**

Not Applicable for EPC Projects.

As an EPC business, the Company is involved in Construction/ Erection and maintenance of Power and Transmission Lines, Civil Projects, and manufacturing of electrical wires and cables. The Company has no products to reclaim. The 3 R Principle, or Reduce-Reuse-Recycle, is applied at the Transmission Lines (TL) and Cable production facilities as well as at the Civil, Transportation, and Transmission and Distribution (T&D) site locations. Hazardous, electronic, and plastic garbage are disposed of by vendors approved by the relevant 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:**

No. The Company’s primary business is EPC hence EPR is not applicable. No manufacturing of any Consumer product or goods is done by the Company.

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 prescribed format?**

Not Applicable.

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:**

Not Applicable.

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

Not Applicable. Being the EPC contractor, the Company is involved in Construction/ Erection and maintenance of Power and Transmission Lines, Civil Projects, and manufacturing of electrical wires and cables. However, the Company started using Certified Recycled Structural Steel, Steel Plates, TMT Rebars, Steel Coils as input raw material.

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

The Company, being EPC contractor, cannot reclaim any product and packaging at the end of life.

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

Not Applicable

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

Indicate Product category	Reclaimed products and their packaging materials as % of total products sold in respective category
Packaging Drums of Cables	14.50%

Note: The Company does not sell any consumer products, and there is no product that is being reclaimed at the end of its life. The packaging Drums used in Cable Manufacturing are brought back and reused.

PRINCIPLE 3: Businesses should respect and promote the well-being of all employees, including those in their value chains**Essential Indicators****1. a. Details of measures for the well-being of employees:**

Category	% of Employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent employees											
Male	5,819	5,819	100%	5,819	100%	-	-	5,819	100%	-	-
Female	579	579	100%	579	100%	579	100 %	-	-	579	100%
Total	6,398	6,398	100%	6,398	100%	579	9%	5,819	91%	579	9%
Other than Permanent employees											
Male	2,623	2,623	100%	2,623	100%	-	-	-	-	-	-
Female	65	65	100%	65	100%	-	-	-	-	-	-
Total	2,688	2,688	100%	2,688	100%	-	-	-	-	-	-

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

Category	% of Workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent workers											
Male	1,464	1,464	100%	1,464	100%	-	-	1,464	100%	-	-
Female	16	16	100%	16	100%	16	100%	-	-	16	100%
Total	1,480	1,480	100%	1,480	100%	16	1%	1,464	99%	16	1%
Other than Permanent workers											
Male	36,935	36,935	100%	36,935	100%	-	-	-	-	-	-
Female	535	535	100%	535	100%	-	-	-	-	-	-
Total	37,470	37,470	100%	37,470	100%	-	-	-	-	-	-

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

	FY 2025-26	FY 2024-25
Cost incurred on well-being measures as a % of total revenue of the Company	0.05%	0.04%

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

Benefits	FY 2025-26			FY 2024-25		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	100%	Y	100%	100%	Y
Gratuity	100%	100%	Y	100%	100%	Y
ESI*	100%	100%	Y	100%	100%	Y
Others	-	-	-	-	-	-

*100% of eligible employees under ESI Regulation are covered.

3. Accessibility of workplaces

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

Yes. Our office spaces are designed to be inclusive and accessible, offering height-adjustable workstations, wheelchair parking areas, access ramps at entrances, washrooms with grab bars, emergency alarms for support, tactile flooring, etc. We regularly assess our facilities to evaluate the overall accessibility of key amenities, implementing appropriate measures to ensure the full inclusion of differently abled employees and workers.

In addition, the following initiatives are implemented at our production sites:

- Regular disability awareness and sensitization campaigns
- Training in sign language for employees at all levels, including external stakeholders.

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

Yes, the Company has Equal Opportunity Policy in accordance with the Rights of Persons with Disabilities Act, 2016 and Central Government Rules, 2017, both in letter and spirit. We are committed to providing equal opportunities in employment and creating an inclusive workplace and work culture in which all employees are treated with respect and dignity and expect everyone we work with to do the same. Workforce diversity is a business imperative, and we will strive to ensure that our workforce is representative of all sections of society. We provide specific opportunities for identified positions to ensure their meaningful engagement.

The Policy is available on the website at <https://www.kecrpg.com/policies>.

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%	100%	100%
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	Grievance redressal mechanism is available at corporate as well as factory and project sites. Around 2 years back, we introduced R-Shield which is now a platform to register complaints (non-POSH) using toll free contact number. Along with this, grievances can be raised by them through People Red Book and emails. Grievances raised in any form are directed to the respective function owner and resolved through the respective Industrial relation and Admin function. R-Shield: Our people have been our greatest strength at RPG. Creating Physical and Psychological safe spaces for them and keeping our workplaces free from any form of harassment is the highest priority at RPG. While each RPG company is totally compliant with the ask of Sexual Harassment of Women at Workplace (Prevention, Prohibition, and Redressal) Act, 2013, the Company has taken its commitment a step further by launching R-Shield, our 24x7 single number helpline that enables employees to raise their voice against harassment of any form. People Red Book: To strengthen the "Grievance Redressal Policy" at our plants, a Register named PEOPLE RED BOOK has been kept at different places in the plant, in which employees write their small issues/ concerns/ suggestions etc. The Grievance Redressal Committee then works to resolve them within 30 days, with a weekly review by Plant Head.
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

Yes/No (If Yes, then give details of the mechanism in brief)
The Women Scanner Committee at the Vadodara factory has been formed to review concerns and complaints raised by female colleagues. The Committee meets on monthly basis to discuss these matters and recommend appropriate solutions to ensure a supportive and respectful work environment. The Happiness Survey is RPG Group's annual employee listening initiative, in which KEC participates to better understand employee experiences, assess workplace happiness, and identify opportunities to strengthen organisational culture. The survey gathers employee feedback across key dimensions such as diversity and inclusion, emotional and physical well-being, growth and development, connectedness, and feeling valued. These insights enable the organisation to take data-driven actions aimed at enhancing the employee experience and fostering a happier, more engaged workforce. The Support Beam is a manager sensitization initiative designed to equip people managers with the awareness and skills to effectively support women employees across different life and career stages. The programme focuses on fostering an inclusive workplace by enabling managers to lead with empathy, understanding, and support. HER SPACE is a dedicated learning and engagement platform for women employees that provides opportunities for learning, dialogue, and personal growth. Through expert-led sessions on diverse topics, the initiative aims to empower women employees and strengthen inclusion across the organisation. In addition to the above, employees can also raise their concerns or grievances through the channels available under the Company's Whistle Blower Policy and RPG Code of Conduct, as applicable. The Company concerns raised under the said channels are handled by the Ethics Committee constituted at Group level, thereby ensuring a confidential, transparent, and non-retaliatory process for reporting and addressing such concerns.

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

Category	FY 2025-26			FY 2024-25		
	Total Employees/ workers in respective category (A)	No. of employees/ workers in respective part of association (s) or Union (B)	% (B/A)	Total Employees/ workers in respective category (C)	No. of employees/ workers in respective part of association (s) or Union (D)	% (D/C)
Total Permanent Employees	6,398	12	0.19%	6,227	12	0.19%
Male	5,819	11	0.19%	5,783	11	0.19%
Female	579	1	0.17%	444	1	0.23%
Total Permanent Workers	1,480	787	53.18%	482	186	38.59%
Male	1,464	780	53.28%	482	186	38.59%
Female	16	7	43.75%	-	-	-

8. Details of training given to employees and workers:

Category	FY 2025-26					FY 2024-25				
	Total (A)	On Health and safety measures*		On Skill Upgradation		Total (D)	On Health and safety measures*		On Skill Upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Male	8,442	6,698	79%	3,886	46%	6,057	5,451	90%	3,210	53%
Female	644	640	99%	374	58%	486	297	61%	216	44%
Total	9,086	7,338	81%	4,260	47%	6,543	5,748	88%	3,426	52%

Category	FY 2025-26					FY 2024-25				
	Total (A)	On Health and safety measures*		On Skill Upgradation		Total (D)	On Health and safety measures*		On Skill Upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Workers										
Male	38,399	38,399**	100%	1,304	3%	32,412	23,523	73%	348	1%
Female	551	551**	100%	18	3%	238	167	70%	5	2%
Total	38,950	38,950	100%	1,322	3%	32,650	23,690	73%	353	1%

*Excludes mandatory safety training which is given during induction to all employees/workers (including contractual personnel).

**The count includes all mandatory site EHS inductions, Toolbox talks, Specialized safety training programs, Emergency Planning with mock drills for all workers.

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

Category	FY 2025-26			FY 2024-25		
	Total (A)*	No. (B)**	% (B / A)	Total (C)*	No. (D)**	% (D / C)
Employees						
Male	8,442	5,235	62%	6,057	5,123	85%
Female	644	470	73%	486	416	86%
Total	9,086	5,705	63%	6,543	5,539	85%
Workers						
Male	38,399	1,597	4%	32,412	417	1.29%
Female	551	67	12%	238	-	-
Total	38,950	1,664	4%	32,650	417	1.28%

*Total number of employees/workers under each category as on March 31.

**As per policy, during the year, 100% employees/workers, who were eligible for performance review and career development were covered.

10. Health and safety management system:

- 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 established a robust Occupational Health and Safety Management System and is certified under ISO 45001:2018, covering all its factories, offices, and project sites. This certification has been awarded by TÜV Nord, an accredited body under DAkkS.
- What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?**
The Company has in place strong procedures to detect risks and hazards across all of its project sites, factories, and offices. The following crucial phases are involved in these processes:
 - Permission to Work System Implementation:** To guarantee that safety precautions are taken before work begins, a digital permission to work system is put into place that incorporates method declarations, hazard identification, and risk assessment.
 - Method Statement Preparation:** For every activity, method statements are created, detailing the processes to be taken and recognizing any potential risks.
 - Hazard Identification and Risk Assessment:** For every activity, a methodical procedure is in place to identify hazards and evaluate related risks. This aids in comprehending the possible outcomes and probability of incidences happening.
 - Identification of the 10 Hazards That Kill (HTK):** During EHS inductions, the Company has identified and educated workers and employees about the 10 Hazards That Kill (HTK). These risks include asphyxiation, explosion, accidents involving vehicles and roads, material and human falls, excavation risks, lifting activities, and biological risks.
 - Comprehensive Fatality Prevention Plan:** Throughout all of its operations, the Company has put in place a comprehensive fatality prevention plan. In order to reach the objective of zero accidents, this strategy calls for the implementation of safety systems in high-risk operations and strict monitoring of safety precautions.

6. **Last-Minute Risk Assessment:** Using its own Safety digital platform, the Company has instituted last-minute risk assessments. This makes it possible to evaluate hazards in real time before beginning work-related tasks.
7. **Communication of Risks and Control mechanisms:** All parties participating in the activity are adequately informed of the risks that have been identified and the control mechanisms that have been put in place, guaranteeing that everyone is aware of potential dangers and how to reduce them.
8. **Incident investigation and parallel implementation:** Incident investigation helps identify root causes of accidents, ensuring that similar incidents do not occur. Parallel implementation allows immediate safety improvements while the investigation is ongoing.
9. **Annual Health Check-ups:** To ensure that their health and well-being are given top priority, employees receive yearly health examinations at affiliated facilities.
10. **Health Counseling:** Based on the reports of annual health check-up, counseling on the trends of the illnesses is done and to help identify key focus areas for future wellness initiatives.
11. **Online EHS Checklist for Risk Mitigation:** An Online EHS (Environment, Health & Safety) Checklist is a valuable tool designed to help mitigate risks associated with various activities by ensuring compliance with safety protocols and procedures. It provides a standardized and systematic approach to hazard identification, control measures, and preventive actions.
12. **Contractor Evaluation:** Monthly contractor EHS performance is evaluated by Project Manager and EHSO with Contractor owner and representative to identify the opportunities and actions to improve so that workplace is safer and SOP (Safe Operating Procedure) compliance. Low scoring contractor will be supported, trained and improved on their safety performance.

Identification of Risks: In-house developed digital platform “RAKSHA” helps the employees and workers at the projects and factories to identify and report on unsafe acts. In recognition of the Company’s innovation in digital EHS management, RAKSHA platform was granted a patent during the year titled “System and Methods for Managing Safety in an Environment”.

These actions show the Company’s dedication to providing a safe and healthy workplace for all of its workers and other stakeholders.

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 in place the process to report the work related hazards and mitigate the identified risks.

The digitization of EHS procedures, the tracking of audit action point closure using the in-house developed digital platform “RAKSHA”, and the real-time reporting of events and near-misses at all organizational levels are among the focus areas.

In projects and factories workers’ representatives actively participate in Safety Committee Meetings, where they share work-related hazards, concerns, and suggestions in an open forum. These inputs are formally recorded in the Minutes of meeting, assigned with responsible persons and timelines and tracked for timely closure to ensure effective resolution and continuous improvement. This collaborative approach enhances workers engagement, strengthens the safety culture, and ensures that workplace risks are addressed proactively.

Among other new features, modules for e-Permit to Work and last-minute risk assessments have been included. The platform helps the Company shift to a zero-incidence style of operation and provides comprehensive EHS management.

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

KEC has ensured comprehensive coverage of all its employees under Health Insurance and Personal Accident Insurance policies. The Company also strictly adheres to regulatory guidelines related to non-occupational medical and healthcare services, including compliance with provisions under the Employees State Insurance Corporation (ESIC) for eligible workers.

In its ongoing commitment to employee well-being, the Company continues to promote its flagship health and wellness program – KECares, in partnership with Truworth Wellness. The program offers a wide range of benefits, including:

- Annual Health Check-ups
- Employee Assistance Program (EAP)
- Gym Memberships at Discounted Rates

- Health and Mental Wellness Webinars
- Discounted Pharmacy Services
- Discounted Radiology and Diagnostic Tests.

These initiatives reflect KEC’s proactive approach to fostering a healthy, safe, and supportive work environment for all employees.

Annual Health Check-up – The Company has partnered with The Truworth Wellness to create an effective wellness program. 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.

Well-being – The Company also organized in-house health check-up sessions in the corporate offices as well as plants. There were multiple Zumba and Yoga sessions scheduled for the employees across corporate offices and plants at office as well as online.

Financial Wellness – Under financial wellness, webinars on investment planning and old tax regime Vs new tax regime were conducted and saw huge participation.

The Truworth Wellness also provides 24*7 counselling and treatment for any kind of psychological or mental health issues of our employees. There is a team of psychologists and psychiatrists, each of whom have significant experience and specialization in tackling issues such as depression, anxiety, relationship conflicts, child behavioral or development issues, addiction etc.

11. Details of safety related incidents:

Safety Incident/Number*	Category**	FY 2025-26	FY 2024-25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.04	-
	Workers	0.18	0.06
Total recordable work-related injuries	Employees	1	1
	Workers	66 [#]	12
No. of fatalities ^{##}	Employees	-	1
	Workers	6	5
High consequence work-related injury or ill-health (excluding fatalities)	Employees	-	-
	Workers	-	-

*This year’s incident count appears higher than last year due to consolidated reporting across all units, replacing the previous standalone approach.

**including the employees, workers and contract workforce, the total LTIFR is 0.15.

[#] This year, total recordable work related injuries appear higher than the previous year due to addition of MTC (Medical Treatment Cases) which have been considered as recordable injuries.

^{##} All the fatalities were reported at Projects sites and there were no fatalities at Factories.

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

The Company has successfully implemented ISO 45001:2018 across all its projects, plant facilities, and offices, ensuring that health and safety practices are aligned with globally recognized standards.

The Company’s LTIFR of 0.15 positions it favorably within the industry, reflecting a strong commitment to maintaining a safe working environment. This performance not only meets but potentially exceeds industry standards, highlighting the Company’s leadership in occupational health and safety.

The Company reported substantial decrease in LTFIR from 0.68 in FY21 to 0.15 in FY26. This improvement represents a 77% reduction over 5 (five) years, underscoring the Company’s effective safety measures and continuous efforts to enhance employee well-being.

To achieve this notable improvement, the Company has implemented several key initiatives:

- **Enhanced Safety Training:**

The Company has intensified safety training programs across all levels, ensuring that employees are well-versed in safety protocols and best practices.

- **Regular Safety Audits:**

Conducting frequent safety audits helps in identifying potential hazards and implementing corrective actions promptly.

- **Employee Engagement:**

By fostering a culture of safety, KEC encourages employee participation in safety committees and feedback mechanisms, promoting proactive hazard identification.

Office-Level Initiatives

At office locations, the health and safety of employees are supported through a variety of proactive initiatives, including:

- **Health Check-up Drives:**

As part of our employee well-being initiatives, Health Check-up Drives are conducted regularly to promote preventive healthcare and early detection of potential health issues.

- **Yoga and Wellness Sessions:**

As part of our holistic approach to employee well-being, Yoga and Wellness Sessions are regularly organized to support the mental, physical, and emotional health of our workforce.

- **Hazard Identification Drives:**

As part of our proactive approach to workplace safety, Hazard Identification Drives are regularly conducted across offices, factories, and project sites. These drives aim to involve employees in recognizing and reporting potential hazards before they lead to incidents.

- **Workshops on Health and Ergonomics:**

As part of our ongoing commitment to employee well-being, a Workshop on Health and Ergonomics was organized to promote awareness and best practices for maintaining physical and mental health at the workplace.

- **Mock Drills:**

To ensure preparedness for emergency situations and to strengthen our overall safety culture, Mock Drill Drives are conducted across offices

- o Firefighting and Fire Evacuation
- o Environmental Emergency Preparedness (e.g., flood and earthquake response).

At factories and projects, a strong emphasis is placed on fostering a positive Health and Safety culture, with following measures implemented towards this goal:

1. Digitalization of EHS Processes:

- a) Individual QR codes have been developed for each project, allowing external parties to provide suggestions and improvements. This innovative approach enables streamlined feedback collection and enhances communication channels between the Company and external stakeholders.
- b) Developed an in-house Safety APP called “RAKSHA” accessible to engineers, supervisors, workers and contractor supervisors. Safety observations, EHS self-assessment, audit points, incident reports, training modules, Safety checklist and senior management review points are reported and closed through the APP.
- c) Specific Hazard That Kill HTK Safety training for employees and contractor workers is conducted using Virtual Reality modules tailored to the Company's operations.
- d) Permit to Work (e-permit) and Last-Minute Risk Assessment (LMRA) processes are digitalized.

2. Continuous Review and Improvement:

The Company's EHS Management system undergoes regular review and revision at various stages based on operational needs, past incidents and near misses. Minimum Mandatory Requirements for each Business Unit are revised and implemented at all project sites and manufacturing plant locations.

3. Contractor Management:

Contractor EHS evaluation and monitoring are conducted monthly. Contractors sign the EHS Code of Conduct during the tender finalization stage.

4. Emergency Response Plans (ERPs) and Mock drills:

The Company has established comprehensive Emergency Response Plans (ERPs) to effectively manage potential emergencies across its offices, factories, and project sites. These plans are designed to ensure the safety of employees, contractors, and assets, and to minimize the impact of emergencies on operations.

Mock drills conducted periodically to test the effectiveness of ERPs and it covers various scenarios to assess response time, coordination, and communication.

5. Health and Safety Practices:

- a) Method Statements and Risk assessments are prepared for all activities.
- b) Workers undergo premedical health check-ups and EHS inductions and adhere to Personal Protective Equipment (PPE) requirements before deployment to sites.
- c) Work permit and LMRA ensured for all activities.
- d) Learnings from past accidents and near misses are shared, and Corrective & Preventive actions are shared and implemented across all locations.
- e) At the projects in deserts or extremely bad weathers, providing lemon juice, glucose, buttermilk to avoid dehydration.
- f) PPE standardization is implemented as per International Standards.
- g) For dust prevention the masks are provided to workers at the projects and factories.

6. Welfare Facilities:

- a) Rest sheds are provided for workers at work site locations.
- b) Special emphasis is placed on labour welfare at labour camps, including provision of first aid and fire protection facilities, regular inspection of toilet facilities, provision of drinking water facilities, and ensuring adequate illumination and ventilation.

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

	FY 2025-26			FY 2024-25		
	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	41	7	-	-	-	-
Health & Safety	45	0	-	-	-	-

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. 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:

- To have a better understanding of Lost Time Injury (LTI), Restricted Work Case (RWC), and Medical Treatment Case (MTC), awareness events are held. Each LTI's corrective and preventive measures are designed for horizontal distribution across all SBUs.

- By granting all workers access to the EHS digital platform RAKSHA app, the Company promotes the use of the app and encourages timely reporting and closure of action items.
- Work Stoppage Notices (WSNs) are issued anytime when an activity creates an urgent hazard to health, safety, the environment, or legal compliance in order to strengthen the workplace culture of safety and risk control. Prompt intervention and methodical settlement of high-risk situations are guaranteed by the WSN process.
- Safety-related virtual reality modules were created to deliver trainings in an efficient way.
- Participation by all in an awareness campaign about “Near miss reporting & its importance.”
- There is no blame culture when it comes to reporting events.
- To increase awareness, all near-misses are shared with workers in Toolbox Talks. Safety alerts on incidents and near-misses are disseminated, and the execution of preventative action plans is monitored.
- Previous case studies and lessons learnt are used to construct and modify the guidelines and SOPs. Predictive analysis, incident evaluation, and identifying risky behavior are all done using this data. This makes it possible to identify important risks, which motivates projects to concentrate resources and handle them proactively in order to prevent mistakes.
- It is ensured that contractors be represented at site safety committee meetings.
- We ensure that engineering solutions and process adjustments are implemented, and that interlocks, sensor guards, picture curtains, and pull cords are incorporated in accordance with task specifications.
- For all business units, horizontal deployment and monitoring are CAPA (Corrective and Preventive Actions).

Leadership Indicators

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

(A) Employees - Yes

(B) Workers - Yes

The Company provides life insurance benefit to its employees wherein in case of death of an employee, the life insurance benefit is provided to the family/nominee of the deceased employee.

In addition to insurance benefits, the following provisions are extended to the family of the deceased employee:

- Funeral Expenses: A one-time reimbursement equivalent to the last drawn Basic Pay of the deceased employee, subject to a maximum limit of ₹ 1,00,000 (Rupees One Lakh only), will be provided to support funeral-related expenses.
- Gratuity: In the event of an employee's demise, the legal heir shall be entitled to receive Gratuity in accordance with the applicable statutory provisions and the prevailing policy.
- Children's Education Support: Educational support shall be provided for up to two children of the deceased employee. A maximum of ₹ 50,000 (Rupees Fifty Thousand only) per annum per child shall be reimbursed until completion of graduation.
- Medicclaim Insurance: The immediate family members of the deceased full-time employee shall continue to be covered under the existing Group Medicclaim Insurance policy of the Company for a period of 5 (five) years from the date of demise. This coverage will cease automatically upon completion of the five-year period.

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

The Company ensures deduction and deposit of statutory dues by obtaining compliance documents from the value chain partners monthly along with their bills. We have a compliance checklist and accordingly ensure to obtain Statutory payments challan, payment proof and contribution history from value chain partners and same is duly verified by third party agency and our compliance team.

3. 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 rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

Benefits	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	FY 2024-25	FY 2025-26	FY 2024-25
Employees	-	1**	-	-
Workers	6**	5**	-	-

**All the fatalities were reported at Projects sites and there were no fatalities at Factories. For the fatalities and injuries, compensation as per the statutory requirements have been given.

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

Yes, the Company periodically provides skill-upgradation training programs to all its employees during their employment. The training programs cater to the specific requirements of the cadre and relevant function areas which further enable the employees to pursue employment post-retirement or termination, based on the acquired skillset.

Retiring employees are eligible for relocation to their preferred city of residence within India. The relocation policy covers the reimbursement of various costs such as travel expenses for the employees and their family, relocation of household goods and other related expenses. The employee can apply for reimbursement from one month before the date of retirement to 3 months after their retirement.

5. Details on assessment of value chain partners:

% of value chain partners (by value of business done with such partners) that were assessed	
Health and safety practices	Vendors covering 61% of value (covering 100% of key value chain partners) have been assessed based on physical audit/documentation-based assessment.
Working Conditions	

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

Assessment of the key vendors was completed in FY 2025-26 and all the observations and non-conformances were properly recorded. No significant reportable risk observed.

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 stakeholder groups are identified based on how they interact with the Company. Employees, vendors and subcontractors, government and regulatory bodies, customers, investors and analysts, the media, the local community, and non-governmental organizations and corporate social responsibility partners are among the key stakeholder groups that the Company has identified.

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 of engagement including key topics and concerns raised during such engagement
Employees	No	Grievance redressal cells, emails, meetings, townhall 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, cost and timely delivery, growth plans. - Share best practices.
Customers	No	Emails, Complaint Registers, Satisfaction surveys and/or Feedback, trade fair and exhibition	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.
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. 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:**

Internal and Board sub-committees have been constituted to evaluate ESG performance and economic governance:

- Board level committee: The SCSR Committee ensures alignment of the Company's vision and strategy with ESG agenda. The Committee reviews the performance on sustainability goals, targets and strategy, and provides guidance to achieve the same.
- Corporate level executive committee and Centre of Excellence on ESG: It oversees the progress of sustainability agenda, provides guidance and ensures implementation and adherence to the sustainability roadmap.
- Business level Steering committee: It drives and implements the sustainability roadmap and initiatives.

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, Stakeholder engagement exercise and materiality assessment results are used to determine the most crucial sustainability-related concerns for the business. Based on these results, additional strategy development, policy creation, as well as the creation and execution of monitoring mechanisms are carried out.

3. 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	Initiatives through Pehlay Akshar Foundation: - Functional English classes imparted to children through various offline and online modes. - Capacity building of government school teachers & helping them create 'Magic Classrooms' – safe & effective learning. - Initiated self-help groups - "Peer learning sessions", to provide teachers a peer network for continuous learning. - Setting up Learning Rooms that creates a collaborative space and provide students and teachers with functional English curriculum, digital aids, books and skilled personnel.	<u>Impact:</u> - Improved learning outcomes of students. - Improved knowledge and communication skills of teachers. - Increased confidence and active participation of students during the classes. <u>Beneficiaries:</u> Teachers: 628 Students: 37,710

Category	Vulnerable group	Concerns	Action taken	Impact
Employability	Women, youth and farmers from rural and peri-urban areas	Lack of employment opportunities	Swayam program implemented through RPG Foundation (along with external partners) majorly focused on trainings related to Organic Farming, Weaving and natural dyeing. Over 1,500 farmers undergone Organic Cultivation process training and 60+ women were trained for spinning weaving and tailoring.	<u>Impact:</u> - Empowered farmers with the knowledge and skills needed to transition to more sustainable organic agricultural practices, leading to economic, environmental, and social benefits. - Increased family income due to better quality of crops resulting from improved and advanced farming practices and creation of employment opportunities for women. <u>Beneficiaries:</u> Farmers: 1,500 Women: 60+
Environment	Communities living in and around operational areas	Increase in Carbon footprint, lack of environmental awareness	Restoration and development of urban green spaces to support environmental sustainability and reduce carbon footprint. Installation of solar panels in schools and nearby communities around company operational areas to promote clean and renewable energy.	<u>Impact:</u> Biodiversity interventions at Willington (Mumbai) - 20,000+ Plantations 2 Solar Panels in Govt. youth Hostel & Rajkiya Gurunanak Kendra Sthal, Jaipur benefiting 1,500 <u>Beneficiaries:</u> 1,500
Community Development	Under privileged community located around the offices and plant locations	Unaffordable & unavailable infrastructure and services (including health care)	Supporting education by setting up and providing access to a computer lab	<u>Impact:</u> 12 computers along with 12 chairs and tables were installed to support digital learning, benefiting 500+ children through improved educational infrastructure. <u>Beneficiaries:</u> 500+

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:**

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. of employees/ workers covered (B)	% (B / A)	Total (C)	No. of employees/ workers covered (D)	% (D / C)
Employees						
Permanent	6,398	4,790	75%	6,227	5,577	90%
Other than permanent	2,668	1,009	38%	316	70	22%
Total Employees	9,086	5,799	64%	6,543	5,647	86%
Workers						
Permanent	1,480	236	16%	482	389	81%
Other than permanent	37,470	4,951	13%	31,997	3,342	10%
Total Workers	38,950	5,187	13%	32,479	3,731	11%

Note: Training on various issues related to human rights are covered under new employee induction, EHS training, POSH, code of conduct etc.

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

Category	FY 2025-26					FY 2024-25				
	Total (A)	Equal to Minimum wage (B)		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	5,819	-	-	5,819	100%	5,783	-	-	5,783	100%
Female	579	-	-	579	100%	444	-	-	444	100%
Other than Permanent										
Male	2,623	-	-	2,623	100%	274	-	-	274	100%
Female	65	-	-	65	100%	42	-	-	42	100%
Workers										
Permanent										
Male	1,464	-	-	1,464	100%	482	-	-	482	100%
Female	16	-	-	16	100%	-	-	-	-	-
Other than Permanent										
Male	36,935	-	-	36,935	100%	31,741	-	-	31,741	100%
Female	535	-	-	535	100%	256	-	-	256	100%

3. Details of remuneration/salary/wages:**a. Median remuneration/wages:**

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)*	9	29,95,000	2	23,92,500
Key Managerial Personnel**	2	2,97,33,212	-	-
Employees other than BoD and KMP	5,819	14,68,008	579	9,69,904
Workers	1,464	5,20,188	16	5,60,756

*Includes Commission and sitting fees.

**Excludes Managing Director & Chief Executive Officer.

b. Gross wages paid to females as % of total wages paid by the entity:

	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wages	5.36%	4.94%

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 Head of Human Resource department of the Company is responsible for addressing human rights impact or issues. As part of the Human Rights Policy, the Company expects all its relevant stakeholders to respect and comply with the policy principles, applicable laws and regulations in all territories of its operation.

No employee has been denied access to the Audit Committee for raising concerns. The Prevention of Sexual Harassment (POSH) Committee members are responsible for addressing sexual discrimination issues caused or contributed by the business.

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

The Company's email system and other informal communication channels are integral components of its internal grievance redressal mechanism for human rights concerns. The Human Rights Policy outlines the process for raising grievances through email or verbal communication, aligned with the principles of the International Labour Organization (ILO) and the United Nations Global Compact (UNGC).

Additionally, R-Shield functions as a global helpline for employees, offering a confidential channel to raise concerns or seek clarification regarding our Code of Conduct. All reports are handled with the highest level of confidentiality, in full compliance with legal requirements and leading business practices.

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

	FY 2025-26			FY 2024-25		
	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*	2	Nil	-	2	Nil	-
Discrimination at workplace	2	Nil	-	Nil	Nil	-
Child Labour	Nil	Nil	-	Nil	Nil	-
Forced Labour/Involuntary Labour	Nil	Nil	-	Nil	Nil	-
Wages	3	Nil	-	Nil	Nil	-
Other human rights related issues	Nil	Nil	-	Nil	Nil	-

*Female employees & workers based in India are considered.

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

	FY 2025-26*	FY 2024-25
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	2	2
Complaints on POSH as a % of female employees / workers	0.23%	0.27%
Complaints on POSH upheld	2	2

*Female employees & workers based in India are considered.

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

As per the COCG and POSH Policy, the Company ensures protection of the complainant. The investigation of the complaints is done strictly in a confidential manner ensuring the protection of the complainant against any retaliation.

The Company provides necessary safeguards to complainant for making Protected Disclosures in good faith, in all the areas mentioned in the POSH and Code of Conduct such as business with integrity, responsible corporate citizenship, illegal and unfair labor practices, trade practices and other laws.

For the cases pertaining to sexual harassment, the Company's policy on prevention, prohibition and redressal of sexual harassment at workplace in line with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and the Rules made thereunder ensures strict confidentiality of the investigation procedure and protection of the identity of the complainant.

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

Yes, appropriate clauses in recognition of Human Rights are incorporated as required to be complied with in the Company's business agreements and contracts as and where relevant.

Besides, the Company has a Supplier Code of Conduct which requires the contracting party to ensure to respect all internationally proclaimed human rights by avoiding causation of and complicity in any human rights violations, respect of human rights of specifically vulnerable rights holders or groups of rights holders such as women, children, or migrant workers, or of indigenous communities.

The Company's Supplier Code of Conduct goes beyond basic legal compliance. It requires suppliers to actively uphold internationally recognized human rights. This means they can't cause or be involved in any human rights abuses. The code specifically highlights the importance of protecting vulnerable groups like women, children, migrant workers, and indigenous communities. This focus on ethical sourcing ensures the Company's supply chain respects human rights for everyone.

10. Assessments for the year (i.e. FY 2025-26):

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	The Company undertook internal assessment of 100% of its plant and offices.
Forced/involuntary labour	
Sexual harassment	
Discrimination at workplace	
Wages	
Others	

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

Nil

Leadership Indicators

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

No complaint received for human rights violation. 2 years back, "R-Shield" has been introduced to raise complaints (non-POSH) using toll free no. Also, grievances can be raised through People Red Book and emails. Grievances raised in any form are directed to the respective function owner and resolved through the respective Industrial Relation and Admin function.

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

Regular audits, including Internal Audits on Human Rights, are conducted to assess adherence to the Company's Human Rights Policy. During the reporting period, no formal Human Rights due diligence was undertaken. However, in line with the guiding principles of the policy, the Company remains committed to the continuous improvement of its human rights frameworks by sharing best practices and incorporating key learnings.

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?

Majority of the Company's permanent facilities and office premises are accessible to differently abled persons, in compliance with the provisions of the Rights of Persons with Disabilities Act, 2016. Measures implemented to enhance accessibility include the provision of wheelchairs, designated parking spaces, height-adjustable desks, disability-friendly elevators, and ramps.

4. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	Vendors covering 61% of value (covering 100% of key value chain partners) have been assessed based on physical audit/ documentation-based assessment.
Discrimination at workplace	
Child Labour	
Forced Labour/ Involuntary Labour	ESG assessment of the Vendors been done as per the ESG Code of conduct for the suppliers.
Wages	The remaining suppliers have signed a Code of Conduct covering these aspects and are expected to comply with its requirements.
Others	

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

Assessment of the key vendors was completed in FY 2025-26 and all the observations and non-conformances were properly recorded.

No significant risk cases were reported.

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:

Parameter	FY 2025-26	FY 2024-25
From renewable sources (in Gigajoules GJ)		
Total electricity consumption (A)	79,724.51	49,212.22
Total fuel consumption (B)	1,590.43	1,793.74
Energy consumption through other sources (C)	-	-
Total energy consumed from renewable sources (A+B+C)	81,314.94	51,005.96
From non- renewable sources (In GJ)		
Total electricity consumption (D)	165,616.01	155,602.68
Total fuel consumption (E)	1,075,538.21	841,801.00
Energy consumption through other sources (F)	-	-
Total energy consumed from non - renewable sources (D+E+F)	1,241,154.22	997,403.68
Total energy consumed (A+B+C+D+E+F) (In GJ)	1,322,469.16	1,048,409.84
Energy intensity per rupee of turnover (Total energy consumption in GJ/ Revenue from operations in rupees crore)	56.26	53.03
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed/ Revenue from operations adjusted for PPP)	114.43	109.55
Energy intensity in terms of physical output	NA	NA
Energy intensity (Total energy consumption in GJ/ Total manpower)	27.55	26.87

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.

As mandated by SEBI, the BRSR Core indicators for this year have been subjected to reasonable assurance by an independent third-party assurance agency, BSI Group India Private Limited.

The increase in absolute values of electricity and fuel consumption is primarily due to the expansion of the reporting boundary from Standalone to Consolidated, which now includes our international factories and project sites. The increase is also influenced by differences in technology used at overseas manufacturing units. In addition, the commissioning of a new conductor plant with Aluminium melting operations has contributed to higher energy consumption. However, we have made continuous efforts to offset this increase by enhancing the use of renewable energy sources across our operations, thereby reducing our dependence on conventional energy and supporting our decarbonization goals.

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

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

3. Details of the following disclosures related to water:

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	75,580.07	52,470.42
(ii) Groundwater	805,879.29	722,135.68
(iii) Third party water	646,122.28	949,564.00
(iv) Seawater / desalinated water	773.40	4,688.82
(v) Others	847.40	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	1,529,202.44	1,728,858.92
Total volume of water consumption (in kilolitres)	1,450,784.70	1,566,304.00
Water intensity per rupee of turnover (Water consumed KL/ Revenue from Operations in Rupees Crore)	61.72	79.22

Parameter	FY 2025-26	FY 2024-25
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP) (KL/USD Million)	125.54	163.67
Water intensity in terms of physical output	NA	NA
Water intensity (Water consumed KL/Total manpower)	30.22	40.14

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.

As mandated by SEBI, the BRSR Core indicators for this year have been subjected to reasonable assurance by an independent third-party assurance agency, BSI Group India Private Limited.

All 5 Manufacturing Units in India have been certified as Water Positive Factories. At all the Projects, Principles of 4R i.e. Reduce-reuse-recycle and replenish have been implemented to achieve significant decrease in water consumption. The Projects in Saudi Arabia ("KSA") operate on desalinated water hence freshwater withdrawal is not required.

4. Details related to water discharged:

Parameter	FY 2025-26	FY 2024-25
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
- No treatment	-	-
- With treatment	-	-
(ii) To Groundwater		
- No treatment	-	-
- With treatment	-	-
(iii) To Seawater		
- No treatment	-	-
- With treatment	-	-
(iv) Sent to third-parties		
- No treatment	75,724	62,088
- With treatment	-	-
(v) Others		
- No treatment	-	-
- With treatment	7,858	15,677
Total water discharged (in kilolitres)	83,582	77,765

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.

As mandated by SEBI, the BRSR Core indicators for this year have been subjected to reasonable assurance by an independent third-party assurance agency, BSI Group India Private Limited.

The increase in absolute value of water discharge is primarily due to the expansion of the reporting boundary from Standalone to Consolidated, which now includes our international factories and project sites. As per the statutory conditions for the Projects in KSA, the wastewater is treated through third party.

We have achieved water-positive certification through an independent external agency for all of our Indian factories and for selected projects. A structured internal calendar has been developed to navigate the assurance process, supported by a dedicated team responsible for data validation and compliance monitoring.

To promote sustainable water management, Effluent Treatment Plants (ETPs), Sewage Treatment Plants (STPs), and Zero Liquid Discharge (ZLD) systems have been implemented across all factories. These initiatives ensure that no wastewater is discharged beyond the facility boundaries, underscoring our commitment to environmental responsibility and sustainable operations.

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

Yes. Zero Liquid Discharge Units have been installed at all the plants. The wastewater treated by ETP/STP is recycled and reused for non-potable means.

The water conservation initiatives taken at Projects and SCM Factories are given below:

Water Reuse and Recycling Initiatives

At various projects, significant efforts have been undertaken to reuse water and minimize consumption.

- Air-conditioning condensate water is collected and reused for dust suppression and washing activities, thereby reducing dependence on freshwater sources for our project located in desert regions of Saudi Arabia. This initiative is being progressively deployed across all projects in Saudi Arabia.
- Reuse of 500 KL per month of RO reject water for toilet flushing and handwashing at Vadodara Factory, and similar initiatives have been deployed across other factories.
- At project sites, a considerable amount of RO wastewater is utilized for curing, dust suppression, and toilet use, with wastewater filtration tanks provided to treat kitchen and bathroom effluents.

Rainwater Harvesting and Groundwater Recharge

Rainwater conservation remains a central component of sustainable water practices at the Company

- Artificial water ponds have been developed across multiple plants, project sites, and surrounding areas to effectively capture and store rainwater.
- A total of 24 rainwater harvesting wells have been established across these plants, with a cumulative groundwater recharge potential exceeding 220,000 KL per year.
- At the Transportation SBU, 12 rainwater harvesting pits have been constructed in and around the project areas.
- A rainwater harvesting pond with a storage capacity of 66,921 KL has been created at the C6 SB 423 Package Project of the T&D SBU.
- A rainwater harvesting pond with a storage capacity of 275 KL has been constructed at the RWSS, Malkangiri-1 Project.
- Additionally, under the CSR initiative 'JEEVAN', 9 rainwater harvesting systems have been installed in schools in Nagpur, enhancing community access to sustainable water resources.

Water Positivity and Certification

At the Company, steps have been taken to achieve the Water positivity at the Factories and Projects. Reduce- Reuse- Recycle of wastewater is being implemented at each project.

- All 5 Factories at Vadodara, Nagpur, Jaipur, Jabalpur, Mysore were certified as Water Positive by an external agency.
- Two key transmission and distribution projects of the T&D India SBU—Narela and Nimuch-Chandera have achieved Water Positivity Certification, demonstrating leadership in sustainable water use and replenishment.

Water Conservation Technologies

Advanced techniques have been implemented to optimize water at our projects and factories.

- In water-stressed regions of Rajasthan, a slow sand filtration system has been installed, resulting in savings of approximately 1,680 KL per year.
- At SCM factories and projects, aerators, foam taps, sensor taps, and pipe resizing have been introduced, leading to a 17% reduction in water consumption.
- At project sites, traditional water-intensive curing activities have been replaced with the application of curing compounds, eliminating the need for water curing.
- The use of precast structures has reduced water usage in construction and curing processes, while steel and aluminum structures are increasingly adopted in place of concrete structures, further minimizing water demand.

Use of Recycled Water for Landscaping and Site Maintenance

- Recycled water is consistently used for gardening and landscaping at various project sites, ensuring the green cover is maintained without reliance on freshwater resources.
- Recycled water is also utilized in toilets and for fire hydrant systems, supporting responsible and sustainable water management practices.

6. Details of air emissions (other than GHG emissions) by the entity:

Parameter	Unit	FY 2025-26	FY 2024-25
NOx	mg/Nm3	14-40	14-40
SOx	mg/Nm3	5-25	5-25
Particulate matter (PM)	mg/Nm3	15-50	15-50
Persistent organic pollutants (POP)	-	-	-
Volatile organic compounds (VOC)	-	-	-
Hazardous air pollutants (HAP)	-	-	-
Others	-	-	-

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

Yes. As mandated by SEBI, the BRSR Core indicators for this year have been subjected to reasonable assurance by an independent third-party assurance agency, BSI Group India Private Limited.

Additionally, Environmental monitoring of all projects and plants is carried out by agencies authorized by the Central Pollution Control Board (CPCB) and the respective State Pollution Control Boards (SPCBs).

7. Details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity:

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	76,712.19	61,095.06
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	27,511.86	35,442.83
Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	Metric tons CO ₂ / ₹ Crore	4.43	4.88
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (CO₂/ USD Million) Metric tons (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	Metric tons CO ₂ / ₹ Crore	9.01	10.09
Total Scope 1 and Scope 2 emission intensity in terms of physical output	NA	NA	NA
Total Scope 1 and Scope 2 emission intensity	Metric tons of CO ₂ / manpower	2.17	2.47

We are in process of strengthening our data management and data capturing process through internally developed Digital tool, resulting in more accurate data collection from the Project sites.

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. As mandated by SEBI, the BRSR Core indicators for this year have been subjected to reasonable assurance by an independent third-party assurance agency, BSI Group India Private Limited.

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

The Company is committed to reducing the environmental impact of its operations and has undertaken multiple projects to lower greenhouse gas emissions. By FY30, manufacturing facilities aim to reduce Scope 1 and Scope 2 GHG emissions intensity by 20%, and projects aim to reduce relevant Scope 3 emissions by 20%. These efforts have been recognized globally, with the Company receiving Sustainability and ESG Awards across India, Africa, and the Middle East for its initiatives in water conservation and decarbonization.

Below are the initiatives undertaken to reduce GHG emissions:

Fuel Optimization Initiatives

To reduce the Company's Scope 1 GHG footprint, fuel use optimization measures have been implemented. Several initiatives aimed at minimizing fossil fuel consumption and lowering greenhouse gas emissions are being deployed across operations, ensuring more efficient energy utilization and a reduced environmental impact.

- Induction Melting Furnaces have been introduced in cable manufacturing, enhancing energy efficiency and significantly reducing overall fuel dependency. These measures collectively support the transition toward cleaner energy and sustainable production practices.
- In bending operations, LPG-fired furnaces have replaced traditional high-emission fuel systems, providing a cleaner and more efficient alternative.
- At SCM plants and projects, GPS-enabled Fuel Monitoring Systems developed by TAABI have been deployed to improve fuel management and reduce wastage. These systems provide real-time data on machine location, engine operation time, idle time, and fuel levels, enabling benchmarks for consumption per engine hour and early detection of leakages or theft.
- Angle Induction Heating Furnaces have been installed at Jaipur and Nagpur factories to reduce reliance on conventional fossil fuels.
- A digital tool, Opti Trailer, has been developed internally to minimize dead freight and optimize trailer requirements. By identifying optimal loading combinations, it reduces fuel consumption and enhances cost-effectiveness.
- Electric vehicles are being deployed across projects, factories, and offices, with employees also encouraged to hire EVs, further supporting the shift toward sustainable mobility.

Energy Efficiency initiatives

Solar Energy

Extensive deployment of solar energy solutions has been implemented across various geographies and operations.

- Captive solar power plants have been established or upgraded at key manufacturing sites in Nagpur, Jaipur, Jabalpur, and Vadodara, promoting self-sufficiency in clean energy.
- Many of our projects have, solar-powered lighting installed on internal roads, yards, and rooftop of portacabins.
- Power Purchase Agreements (PPAs) for green power procurement have been signed across multiple factory locations, strengthening renewable energy sourcing.
- Transparent roofing sheets have been installed at some factories and project site store rooms to maximize the use of natural daylight and reduce electricity consumption for lighting.
- Electrical products with star energy ratings are used across all new projects to improve energy efficiency and reduce electricity consumption.

Process Optimization

Innovative energy-saving methods have been adopted to reduce electricity consumption and improve process efficiency.

- At several projects (e.g. RG-301 Transportation Project), transparent roof sheets and skylight roofing have been installed, significantly reducing the need for artificial lighting during the day.
- The Green Bending Process using induction heating has lowered the overall power load during operations.
- Introduction of a Zinc Recovery Electrical Heating Furnace at the Nagpur plant, has reduced energy consumption, minimized hazardous waste generation, improved zinc recovery, and decreased GHG emission intensity.
- Heat recovery systems have been installed to utilize furnace exhaust for prefluxing and in drying ovens, thereby reducing fuel consumption.

Green Cover Development and Afforestation

To enhance ecological sustainability, various initiatives have been undertaken at the project sites and factories.

- Annual tree plantation drives are conducted across project sites, including the distribution of saplings and seed balls to employees and surrounding communities, fostering environmental responsibility and local engagement.
- The Company has also advanced green infrastructure by developing over 10,000 sq. m. of green areas at various project locations, including notable sites such as Tuticorin.

- The Dharavi project in Maharashtra received the IGBC Platinum Plate for its environment-friendly practices in energy efficiency, water optimization, and waste reduction. The use of green paints and alkali tiles in this project further underscores its sustainable approach.

Recognition and Awards

The organization's consistent efforts in environmental stewardship have been acknowledged through Sustainability and ESG Awards for its initiatives in water conservation and decarbonization.

- These accolades span operations in India, Africa, and the Middle East, underscoring the global impact and credibility of the Company's sustainability programs.
- The Company has been ranked 19 among the Top 20 IMSC (Indias Most Sustainable Companies) award in the FY 2026, by BW (Business World).
- The Company received the Best Sustainable Organization, Sustainability Impact Award 2025 for best practices implemented at the selected project across India.

9. Details related to waste management by the entity:

Parameter	FY 2025-26	FY 2024-25
Total Waste generated (in metric tonnes)		
Plastic waste (A)	1,603.81	65.60
E-waste (B)	7.70	1.29
Bio-medical waste (C)	0.10	0.55
Construction and demolition waste (D)*	9,919.30	18,918.90
Battery waste (E)	-	-
Radioactive waste (F)	-	-
Other Hazardous waste (Oils, Grease, drum, Drums of adhesives admixtures etc.) (G)	13,418.92	4,412.00
Other Non-hazardous waste generated (packaging material like wood, Plastic, Cement Bags drums etc.) (H)	21,145.11	12,777.00
Total (A + B + C + D + E + F + G + H)	46,094.94	36,175.34
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations) (Tons /Rs. Cr.)	1.96	1.83
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP) (Metric tons / USD Million)	3.99	3.78
Waste intensity in terms of physical output	NA	NA
Waste intensity (per manpower)	0.96	0.93
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	5,885.95	13,546.50
(ii) Re-used	2,451.13	1,611.00
(iii) Other recovery operations	1,508.83	1,129.90
Total	9,845.91	16,287.40
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	0.01	0.10
(ii) Landfilling	295.51	1,765.20
(iii) Other disposal operations	35,953.51	17,143.60
Total	36,249.03	18,908.90

*Construction & Demolition waste is used inhouse after crushing at the project sites and excess quantity is disposed through the authorized agency.

We are in the process of strengthening our data management and capturing systems through an internally developed digital tool. This initiative will enable more accurate and reliable data collection across all projects.

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.

As mandated by SEBI, the BRSR Core indicators for this year have been subjected to reasonable assurance by an independent third-party assurance agency, BSI Group India Private Limited.

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 has taken the goal of Zero Waste to Landfill and taking the numerous efforts in that regard at all the Projects and Plants.

The initiatives that are implemented at the Projects and Plants are given below:

Waste Reuse Initiatives

The Company has actively embraced circular economy principles by implementing innovative methods for reusing and repurposing scrap materials across operations.

- Tested concrete cubes and scrap rebar are utilized in building foundations, water tanks, and pit covers, demonstrating resource efficiency.
- To divert waste from landfills, dismantled insulators have been converted into ceramic utility items.
- At several projects (e.g. CMRL ECV-03, Seawoods Building Project) steel and concrete waste have been repurposed into functional site elements such as machine guards, interlock tiles, fire points, and testing structures, reducing the demand for virgin materials.
- Scrap wood and plywood are recycled to construct partitions and walls, while prefabricated panel scraps are creatively reused for site boundaries and designated zones.
- Empty cement bags are reused as ropes and tarpaulins for covering stored materials.
- NHCP Srinagar distributed 10,000 empty cement bags and waste bricks to Indian Army and CRPF for the construction of bunkers and pathway.

Green resources

Company's Sustainable construction practices include.

- Green alternative materials such as Ricron, a product made from reused plastic, are being utilized in the fabrication of porta cabins, reducing reliance on conventional materials.
- Organic waste management is promoted through the development of composting bins, while tool bags are manufactured from rejected materials such as harness lanyards and defective bags, enhancing sustainability and workplace safety.

Waste minimization

Under its World Class Engineering initiative, the Company has focused on reducing material consumption and minimizing waste generation. This is further supported by the modernization of plants and machinery, and the adoption of lean manufacturing practices, leading to continuous improvements in yield and operational efficiency.

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Resource Recovery

Significant strides have been made in material recovery and pollution reduction at the Company.

- Closed-loop pre-flux regeneration systems and acid recovery plants have been installed to limit hazardous waste and reduce landfill sludge.
- Spent acid is responsibly disposed of through authorized recyclers and incinerators.
- A notable innovation is the use of the MZR (Molten Zinc Recovery) Induction Furnace, which enables efficient zinc recovery from zinc ash, conserving resources and lowering environmental impact.
- Acid sludge from factories is diverted from landfills by being sent to the cement industry for cogeneration.

- Key zinc waste sources include dross (oxidized zinc), ash, and spillages from galvanizing baths. Recovery and recycling practices ensure zinc dross and ash are sent to authorized recyclers for material recovery.

Artificial Reef from construction waste:

A way forward for bright sustainable future, KEC has started the initiative to use the artificial Reefs for the benefit of the community.

In Mumbai, we are spearheading a first-of-its-kind marine conservation project by establishing 210 artificial reefs off the coast of Worli Koliwada. Our dedication to circularity is demonstrated by the fact that these reefs are constructed using steel and cement leftover from our project sites. They serve as natural carbon sinks and sustain local livelihoods in addition to restoring marine biodiversity. Similar project is being planned at Chennai also.

Biodiversity Park made of Waste Material at Kingdom of Saudi Arabia:

The Biodiversity Park has been developed at Kingdom of Saudi Arabia where waste drums were used as Small Water bodies, Drip irrigation system has been installed, Bird Houses made of waste material like wood plastic have been placed in the park. The Company is in process of developing Similar kind of Biodiversity Parks at other Projects also. We have successfully built biodiversity park at our projects – TM 411, TM 514, TM-520 and also horizontally deploying at our other projects in KSA.

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:

As an EPC contractor, the Company operates in accordance with the rules and guidelines established by statutory authorities to safeguard biodiversity and the environment. The responsibility for obtaining necessary licenses rests with the client, while the Company ensures strict compliance with all applicable regulations.

We take particular care in projects located near environmentally sensitive areas. For example, bird diverters are planned at appropriate intervals on the top (ground) wire to enhance visibility and reduce collision risks in six identified zones near lakes, slopes, continental steppes, and forest belts.

In Mozambique, specific measures such as silt protection and sedimentation control have been implemented in areas adjacent to wetlands and water bodies. These actions help mitigate risks to local flora, including indigenous endangered species, by preventing the removal of small bushes designated as ecologically significant by the National Forest and Biodiversity Board.

Biodiversity Parks are implemented in Middle East specific Saudi projects, where dedicated areas with tree plantation attract small birds, butterflies and other flora fauna in the desert areas creating Biodiversity environment.

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.	Construction of Nutan Bidyut Power Plant, Bangladesh	Overhead transmission Line	Yes
2.	Construction of T&D Tower and Substation at Khungri and Ghorahi, Nepal	Overhead transmission line & substation	Yes
3.	Construction of T&D Tower and Overhead Transmission Line Moldova	Overhead transmission Line	Yes
4.	TN205 -220kV/110kV/30kV HV/MV Jiji-Mulembwe TL project in Burundi	Overhead transmission Line	Yes
5.	Tuticorin- New Domestic Terminal Building and Miscellaneous work at Tuticorin Airport	Building Project Airport	Yes
6.	Construction Of New 380/33 Kv Bilghah Wind Bsp Under Renewable Energy Power Plant	Overhead transmission line	Yes
7.	Connection of Renewable Energy Al-QIRAH Wind 380/132 kV BSP	Overhead transmission line	Yes
8.	Construction of 110 KV Overhead Transmission line for new 110/33 KV Substation at al Mahani in Taif, KSA	Overhead transmission line	Yes
9.	Maneah – Linsan high voltage line construction project	Overhead transmission Line	Yes

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

Since the Company is a contractor and does not own any projects, it is exempt from conducting Environmental Impact Assessments (EIAs). Serving a diverse range of clients as an EPC and construction partner, the Company ensures that each client obtains the necessary clearances and completes the required EIA studies. Prior to the commencement of construction, all mandatory approvals are verified and secured.

For international projects, the Company engages specialized advisors to ensure compliance with local environmental laws and regulations. For example, advisors have been appointed for projects in Georgia and Saudi Arabia to oversee adherence to prevailing legal frameworks.

In the case of projects funded by institutions such as the World Bank and the Asian Development Bank, the responsibility for securing EIA approvals and statutory certifications lies with the client. As a contractor, the Company strictly abides by these rules and operates in full compliance with applicable environmental and statutory requirements.

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
Overhead Line 500kV Tskaltubo – Akhaltsikhe Substation (103kms), Georgia	Article 9 of the “Environmental Assessment Code” and Article 5, Part 12 of the same Code of Country of Georgia	06.10.2025	Yes. Complied the conditions imposed by EIA Report. Clearance obtained.	EIA Report received. Scoping study as per EA code of Georgia done.	Not uploaded on the website
Construction of 380KV D/C, Saudi Arabia	As per General Environmental Regulations of Saudi, transmission line and substations are listed under second category	27.11.2023	Yes. Complied the conditions imposed by EIA Report. Clearance obtained.	ESIA study submitted, clearance obtained from Meteorology and Environmental protection Administration (MEPA).	Not uploaded on the website
Construction of 380kV OHTL from Sadawi 380/115kV BSP to Nariyah North 380kV BSP (TM 520), Saudi Arabia	As per General Environmental Regulations of Saudi, transmission line and substations are listed under second category	24.10.2024	Yes. Complied the conditions imposed by EIA Report. Clearance obtained.	ESIA study has been conducted as per the requirement of Meteorology and Environmental protection Administration (MEPA).	Not uploaded on the website
Construction of TWO (2) 380kV D/C OHTL from the cutting point at Sadawi PV BSP to KKMC & FGP BSP (TM 521), Saudi Arabia	As per General Environmental Regulations of Saudi, transmission line and substations are listed under second category	23.10.2024	Yes. Complied the conditions imposed by EIA Report. Clearance obtained.	ESIA study has been conducted as per the requirement of Meteorology and Environmental protection Administration (MEPA).	Not uploaded on the website
TC-018 and TC-019 Diding-Dhalkebar-Bhatnaha pkg-2, Nepal	Revised Initial Environment Examination (RIEE) Approved Doc No. 079/80 (Ja. Mau & Vaa. Ma.) Ch. No. 640	15.02.2023	Yes. Study conducted through an external agency and consultants.	Forest clearance, EMP approved	Not uploaded on the website
TC-318 KhungariGhorahi T/L project associated with SS, Nepal (CESMP Project)	Revised initial Environment Examination (RIEE) Approved Doc No.081 /002 Ch.No. 1377	22.01.2025	Yes. study conducted through ESSD Environment & Social Studies Department of NEA	Forest clearance, EMP approved	Not uploaded on the website

Name and brief details of project	EIA Notification No.	Date	Whether Conducted by independent external agency / No) (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
TC-001 New khimti-Barahbise T/L Charikot	Complied with the requirements by central Authorities.	Project handed over during FY2025-26	Yes. Study conducted through an external agency and consultants.	Forest Clearance, EMP approved	Not uploaded on the website
TC-426 Lekhnath -Damoli, Nepal	Compliances required by central Authorities under BBB 076/77-CH. NA.2318	12.02.2020	Yes. (Through ESSD Environment & Social Studies Department of NEA)	EMP approved, Tree counting going on for forest approval	Not uploaded on the website

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:

Yes, the Company is compliant with all applicable law/regulations/guidelines. Zero non-compliance is reported.

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):

Information for each facility/plant located in areas of water stress:

- (i) Name of the area:

The Company has 80 projects/manufacturing units located in water-stressed areas across Odisha, Rajasthan, Karnataka, Haryana, West Bengal, Jharkhand, Madhya Pradesh, Saudi Arabia (KSA), the United Arab Emirates (UAE), Oman and Kuwait.

- (ii) Nature of operations:

- Transmission Line construction,
- Fabrication of Tower and Railway parts,
- Civil Projects (Construction projects, Industrial expansion project, Water Supply Pipeline),
- Transportation (Overhead Electrification, Signaling & Telecommunication, Traction substations, Doubling & Tripling of tracks and New Railway Lines, Civil Infrastructure – Road Over Bridge, Stations & Platforms).

- (iii) Water withdrawal, consumption and discharge:

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	66,653.93	-
(ii) Groundwater	381,833.03	29,285.61
(iii) Third party water	155,533.08	137,024.81
(iv) Seawater / desalinated water	773.40	-
(iv) Others	338.70	1,233.09
Total volume of water withdrawal (in kilolitres)	605,132.14	167,543.51
Total volume of water consumption (in kilolitres)	431,308.13	145,837.04
Water intensity per rupee of turnover (Water consumed KL / turnover rupee crore)	18.35	7.38
Water intensity (Water consumed KL / Total manpower)	8.99	3.74

Parameter	FY 2025-26	FY 2024-25
Water discharge by destination and level of treatment (in kiloliters)		
(i) Into Surface water		
- No treatment	-	-
- With treatment	-	-
(ii) Into Groundwater		
- No treatment	-	-
- With treatment	-	-
(iii) Into Seawater		
- No treatment	-	-
- With treatment	-	-
(iv) Sent to third-parties		
- No treatment	52,103.68	9,721.30
- With treatment	-	-
(v) Others		
- No treatment	-	-
- With treatment	-	-
Total water discharged (in kilolitres)	52,103.68	9,721.30

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.

As mandated by SEBI, the BRSR Core indicators for this year have been subjected to reasonable assurance by an independent third-party assurance agency, BSI Group India Private Limited.

All the Indian factories and selected Projects have been assured for water positive certification by an external agency. Internal calendar for the assurance of the data through the team of experts is being implemented at KEC.

The increase in absolute value of water discharge is primarily due to the expansion of the reporting boundary from Standalone to Consolidated, which now includes our international factories and project sites. As per the statutory conditions for the Projects in KSA, the wastewater is treated through third party.

2. Details of total Scope 3 emissions & its intensity:

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF6, NF3, if available)	-	-	-
Total Scope 3 emissions per rupee of turnover	-	-	-
Total Scope 3 emission intensity	-	-	-

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.

The identification and comprehensive accounting of Scope 3 greenhouse gas (GHG) emission categories is currently being carried out in partnership M/s. KPMG. This engagement extends beyond emissions quantification and includes the development of a decarbonization strategy and roadmap, as well as the formulation and establishment of validated near-term and Net Zero targets in alignment with the Science Based Targets initiative (SBTi) framework.

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

Since the Company is a contractor and does not own any projects, it is exempt from conducting Environmental Impact Assessments (EIAs). Serving a diverse range of clients as an EPC and construction partner, the Company ensures that each client obtains the necessary clearances and completes the required EIA studies. Prior to the commencement of construction, all mandatory approvals are verified and secured.

For international projects, the Company engages specialized advisors to ensure compliance with local environmental laws and regulations. For example, advisors have been appointed for projects in Georgia and Saudi Arabia to oversee adherence to prevailing legal frameworks.

In the case of projects funded by institutions such as the World Bank and the Asian Development Bank, the responsibility for securing EIA approvals and statutory certifications lies with the client. As a contractor, the Company strictly abides by these rules and operates in full compliance with applicable environmental and statutory requirements.

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

Company's sustainability strategy is anchored in key measurable goals for the next 5 (five) years, with steady progress already being achieved through operational changes aligned with sustainable practices.

To address the risks posed by climate change, the Company's Environment, Health, and Safety (EHS) policy emphasizes the principles of the 3Rs (Reduce, Reuse, Recycle) and aims to minimize environmental degradation. By focusing on carbon emission reduction, water and air pollution control, waste management, and the adoption of clean and renewable energy, the Company ensures that technology is leveraged to protect and preserve the environment.

Innovation Festival encourages employees and workers to contribute new ideas related to engineering excellence, resource optimization (water, energy, and fuel), and waste reduction. This initiative has generated numerous enthusiastic suggestions. We received more than 650 ESG Ideas in the sustainability challenge and other internal forums, which are reviewed by the R&D unit to assess feasibility. Viable ideas are then developed into strategic plans for implementation, reinforcing the Company's commitment to innovation-driven sustainability.

Sr. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along with summary)	Outcome of the initiative
1	Advanced fuel-switching	Transition from LPG/fossil fuel-based systems to PNG-based applications for galvanizing and bending processes at Jaipur Plant	Optimized energy intensity, cleaner combustion and reduced emission footprint.
2	Vehicle telematics and fuel monitoring systems	At multiple project sites and plant equipment, including Hydras, commuting vehicles	Real-time fuel analytics, route optimization and reduction in mobile combustion emissions
3	AI-ML enabled Galva process	Artificial Intelligence & machine learning-based models help in optimizing process parameters in end-to-end galvanizing operations, reducing operational cost as well as optimizing zinc pick up (uniform coating) in Indian TL manufacturing units and assuring quality in finishing Installed at Jaipur and Nagpur Plants	Enhance process efficiency by enabling real-time monitoring and predictive maintenance, reducing downtime and defects, optimize zinc consumption, regulate zinc coating thickness, minimize resource wastage.
4	Rainwater Harvesting	28 rainwater harvesting structures within plant premises and surrounding areas to enhance groundwater recharge	Improvement in local water resilience and support long-term water sustainability. These interventions have contributed to noticeable improvement in groundwater levels in nearby regions.
5	Green Induction angle/ Plate/ pipe Bending Furnace	Installed at Nagpur, Jaipur and Jabalpur Plants	Reduced the Fossil Fuel consumption hence reduced the GHG emission Smoke free since it is run on Solar power which reduces the ambient air pollution, energy-efficient bending with minimal material wastage, enables faster production cycles.
6	Green Induction molten Zinc Recovery	Installed at Nagpur Plant	- Reduction in Energy Consumption & hazardous waste generation - Zinc recovery improved - Productivity improvement - Impacted in lowering the GHG emission intensity.
7	Installation of new ETP Plant of 75 KLD (ZLD) in Jaipur	Installed at Jaipur Plant	Reduced freshwater withdrawal by recycling treated water for quenching and as process water.
8	Dulling process post Galvanizing	Established in Nagpur Plant. Developed process that includes molybdenum phosphate Solution with combination of easter phosphate for dulling.	Eco-Friendly process, aesthetic uniformity by reducing surface shine and glare, enhances coating adhesion, Eliminate environmental impact and safeguarding humans.

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

Yes, the Company has established both a Disaster Management Plan and a Business Continuity Plan to safeguard its operations and stakeholders.

- Disaster Management Plan: Tailored to each plant and project location, this plan identifies potential disaster scenarios and outlines specific response protocols. It defines clear lines of communication and assigns responsibilities to designated personnel during emergencies. In addition, it details the internal resources available and highlights opportunities for collaboration with surrounding industries through mutual aid arrangements.
- Business Continuity Plan: This plan provides comprehensive guidance to ensure uninterrupted operations in the event of a disaster. It addresses the protection of assets, workforce safety, and overall security, including IT and data security measures. The plan ensures that the Company can continue critical business functions while mitigating risks to people, property, and systems.

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

No value chain partners have reported any adverse impacts. All participants in the value chain have signed a dedicated Code of Conduct that addresses key issues such as minimum wages, labor standards, Environment, Health and Safety (EHS) requirements, and the prohibition of child labor and forced labor. Compliance with this Code of Conduct is mandatory for every vendor and is regularly evaluated through an established audit process.

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

None. All supply chain partners must, however, sign a document outlining the necessity of adhering to laws and regulations, especially those pertaining to the environment. In the upcoming years, the Company intends to assess supply chain partners' environmental effects.

8. How many Green Credits have been generated or procured:

a. By the listed entity: Nil

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

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:**

The Company is a member of 10 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	Bombay Chamber of Commerce & Industry	State
2	Central Board of Irrigation and Power	National
3	Confederation of Indian Industry (CII)	National
4	Construction Federation of India (CFI)	National
5	EEPC India (Formerly Engineering Export Promotion Council)	National
6	Federation of Indian Chambers of Commerce and Industry	National
7	Federation of Indian Export Organisations (FIEO)	National
8	Indian Electrical and Electronics Manufacturers Association (IEEMA)	National
9	National Safety Council	National
10	Project Exports Promotion Council of India (PEPC)	National

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

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

There were no cases during the year.

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

The Company engages with trade bodies and regulators for advocating public policy matters concerning Taxation, Governance & Administration, Economic Reforms and Energy Security affecting the industry as a whole. As and when the government has requested feedback from the industry, the Company has provided inputs through the industry association. The Company has been invited by stakeholders in public policy development as part of committees and task forces to share and utilize its domain expertise for public benefit.

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
			NA		

The Company is not required to carry out Social Impact Assessment under laws, such as the Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Act, 2013.

The same is carried out by respective clients. The Company ensures the implementation of social impact assessment management plan as advised by the client.

2. Information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity:

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	Amount paid to PAFs in the FY (in ₹)
				NA		

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

Project teams at EPC project locations use a grievance resolution team at the project level to handle complaints or grievances. Project Managers, client and local representatives, and the nodal GRC officer are all included in this. In order to engage with the local community and address their problems, a nodal GRC/community liaison officer is also assigned. Problems that need management action or are not resolved are forwarded to the appropriate business heads.

Anyone who feels wronged by the project may voice their grievance verbally or via email, the GRC complaint box, or the support line number. Multilateral funding projects and others routinely maintain a register for GRC cases and their timely resolution at the project level.

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

	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/ small producers	7.74%	13.60%
Directly from within India	81.10%	100%

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

Location	FY 2025-26	FY 2024-25
Rural	22.92%	30.02%
Semi-urban	12.05%	5.72%
Urban	15.47%	16%
Metropolitan*	49.56%	48%

*Major projects in metro cities of India like Mumbai, Chennai and Delhi.

Leadership Indicators**1. 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
	NA

Social Impact Assessment is not carried out by the Company. The same is carried out by respective clients. The Company ensures the implementation of social impact assessment management plan.

2. Information on CSR projects undertaken by your entity in designated aspirational districts as identified by government bodies:

S. No.	State	Aspirational District	Amount spent (in Rs.)
		NA	

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 the nature of business and bulk material requirements, there is very limited scope to procure from marginalized/vulnerable group and major sourcing is done from large companies.

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

None in the financial year.

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

The Company procures a limited quantity of food items for canteens at its manufacturing facilities; the volume is negligible. Due to nature of business, majority of items like Steel, Aluminum, Copper, Cement, Concrete etc. are sourced from mid and large companies.

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

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

Since the Company does not own or use any intellectual property based on traditional knowledge there are no 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	Education	38,338	98%
2	Employability	1,560	100%
3	Environment	1,500	100%
4	Community Development	500	100%

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:

As a percentage of total turnover	
Environmental and Social parameters relevant to the Product	Not applicable as the Company does not have specific consumer product or product range.
Safe and responsible usage	
Recycling and/or safe disposal	

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

	FY 2025-26		Remarks	FY 2024-25		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Cyber-security	-	-	-	-	-	-
Delivery of essential services	-	-	-	-	-	-
Restrictive Trade Practices	-	-	-	-	-	-
Unfair Trade Practices	-	-	-	-	-	-
Other Consumers	49	4	-	33	1	The pending complaint was closed after taking appropriate action during FY 2025-26.

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

	Number	Reasons for recall
Voluntary recalls	Nil	NA
Forced recalls	Nil	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, the Company has a Cyber Security Policy which is available on the intranet and accessible to employees.

The Company follows the ISO/IEC 27001:2022 (Information security management systems -ISMS) framework and developed policies including cyber security based on ISMS framework. Certification is done by M/s. Intertek Certification Limited, a UKAS accredited body.

6. 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. Information relating to data breaches:

- a. Number of instances of data breaches along-with impact:

There was no data breach during FY 2025-26.

- b.

Percentage of data breaches involving personally identifiable information of customers:
As the Company operates primarily in the B2B segment, it does not store personally identifiable information of individual consumers.
- c.

Impact if any of the data breaches:
Not Applicable.

Leadership Indicators

1.

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

The details of the Company's business can be found on its website i.e. <https://www.kecrpg.com>.
2.

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

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:

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.

The Company carries out internal customer satisfaction survey through Customer feedback form from customer, through physical or digital means. Customers evaluate the performance and provide rating on parameters based on the following:

P - Productivity

Q - Quality

C - Cost

D - Delivery

S - Safety

M - Morale

Customer Satisfaction for FY 2025-26: 92%

INDEPENDENT ASSURANCE OPINION STATEMENT

To
The Board of Directors
KEC International Ltd.
RPG House 463, Dr. Annie Besant Road,
Worli, Mumbai-400030, India
Holds Statement Number- SRA 846196

The British Standards Institution (**BSI**) has conducted a Reasonable Assurance engagement on the sustainability information (described in the “Scope”) in the Business Responsibility and Sustainability Report (BRSR Core KPI’s) for FY 2025-2026 of KEC International Limited (KEC).

Scope

The scope of engagement agreed upon with KEC International Limited (KEC) includes the following:

The assurance covers the information of the following subject matters in the Business Responsibility and Sustainability Report (BRSR Core KPI’s) for the reporting period of 1st April 2025 to 31st March 2026 (FY 2025-2026).

- Green-house gas (GHG) footprint - P6:E7
- Water footprint - P6:E3 and P6:E4
- Energy footprint - P6:E1
- Embracing circularity - P6:E9
- Enhancing Employee Wellbeing and Safety - P3:E1(C), P3:E11
- Enabling Gender Diversity in Business - P5:E3(B), P5:E7
- Enabling Inclusive Development - P8:E4, P8:E5
- Fairness in Engaging with Customers and Suppliers - P9:E7, P1:E8
- Open-ness of business – P1:E9

The selected information’s are reported in accordance with Business Responsibility and Sustainability Report (BRSR Core KPI’s).

The details of subject matters and their boundaries within the scope is described in Appendix A and Appendix B in this independent assurance opinion statement.

Opinion Statement

We have conducted a reasonable assurance engagement on the sustainability information described in the “Scope” above (BRSR for FY 2025-2026 covering core KPIs mentioned in Annexure-I: format of BRSR core, provided by SEBI, covering disclosures on Green-house gas (GHG) footprint, Water footprint, Energy footprint, Embracing Circularity, Enhancing Employee Wellbeing and Safety, Enabling Gender Diversity in Business, Enabling Inclusive Development, Fairness in Engaging with Customers and Suppliers, Open-ness of business).

In our opinion, the accompanying sustainability information is fairly presented, in all material aspects, in accordance with the Business Responsibility and Sustainability Report (BRSR Core KPI’s) for the reporting period 1st April 2025 to 31st March 2026.

Methodology

Our assurance engagements were carried out in accordance with ISAE3000 (Revised) assurance standard following the principles of Integrity, Objectivity, Professional competence and due care, Confidentiality, and Professional behaviour. ISO 14064-3:2019 assurance standard is used for information related to GHG statement. Our work was designed to gather evidence on which to base our opinion conclusions.

We undertook the following activities:

- Assessment of the organization’s reporting and management processes concerning this reporting against the principles of relevance, completeness, reliability, neutrality, understandability.
- Data verification on reasonable level sampling including asking for internal controls and implementation of internal controls, SOPs for data gathering and reporting mechanism.

- Interviews with staffs involved in sustainability management, BRSR report preparation and ESG data management and calculation of final numbers.
- Document review of relevant systems, policies, and procedures wherever available.
- Review of supporting evidence for claims made in the reports.
- Traceability of information from the origin and testing at site for measurement procedures
- Review of data pertaining to the sampled units of KEC, to confirm the data collection processes, record management practices, and check BRSR Core KPI's physically and through virtual mode.

Responsibility

The KEC International Limited (KEC) is responsible for the preparation and fair presentation of the sustainability information in accordance with the agreed criteria. BSI is responsible for providing an independent assurance opinion statement to stakeholders giving our professional opinion based on the scope and methodology described.

Independence, Quality Control and Competence

BSI is independent to KEC International Limited (KEC) and has no financial interest in the operation of KEC International Limited (KEC), other than for the assurance of the sustainability statements contained in the Business Responsibility and Sustainability Report (Core KPIs).

This independent assurance opinion statement has been prepared for the stakeholders of KEC International Limited (KEC), only for the purposes of verifying its statements relating to its environmental, social and governance (ESG) KPI's as required in SEBI-BRSR Core Format, more particularly described in the Scope above and detailed in Appendix-A.

This independent assurance opinion statement is prepared on the basis of review of information provided to BSI by KEC International Limited (KEC). In making this independent assurance opinion statement, BSI has assumed that all information provided to it by KEC International Limited (KEC) is true, accurate and complete. BSI accepts no liability to any third party who places reliance on this statement.

BSI applies its own management standards and compliance policies for quality control, in accordance with ISO/IEC 17021-1:2015 and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

BSI is a leading global standards and assessment body founded in 1901. The BSI assurance team has extensive experience in conducting verification over environmental, social and governance (ESG), GRI Universal Standard 2021, AA1000AS, ISO10002, ISO 14001, ISO 45001, ISO 14064-1, ISO 14067, ISO 14068-1, ISO 50001, and ISO 9001, etc. The assurance is carried out in line with the BSI Fair Trading Code of Practice.

Issue Date: 29-07-2026

For and on behalf of BSI:

Ishan Mehrotra, Lead Assurer

Emmnauel Herve, Managing Director,
South & South East Asia (S&SEA)

Appendix A

Sr. No.	Attribute	Parameter	Unit of Measurement	Final Value	Cross Reference to BRSR
1	GHG Emissions	Total Scope-1 Emissions	tCO2e	76712.19	P6-E7
		Total Scope-2 Emissions	tCO2e	27511.86	
		GHG Emission Intensity (Scope 1 +2)	tCO2e/million USD (PPP adjusted revenue from operations)	9.01	
2	Water Footprint	Total water consumption	KL	1450784.7	P6-E3, E4
		Water consumption intensity	KL/million USD (PPP adjusted revenue from operations)	125.54	
		Water Discharge by destination and levels of Treatment	KL	83582.54	
3	Energy Footprint	Total Energy Consumed	GJ	1322469.16	P6-E1
		Percentage of energy consumed from renewables	%	6%	
		Energy Intensity	GJ / million USD (PPP adjusted revenue from operations)	114.43	
4	Embracing circularity -details related to waste management by the entity	Plastic waste (A)	MT	1603.81	P6-E9
		E-waste (B)	MT	7.70	
		Bio-medical waste (C)	MT	0.10	
		Construction and demolition waste (D)	MT	9919.30	
		Battery waste (E)	MT	0	
		Radioactive waste (F)	MT	0	
		Other Hazardous waste. Please specify, if any. (G)	MT	13418.92	
		Other Non-hazardous waste generated (H).	MT	21145.11	
		Total waste generated ((A+B + C + D + E + F + G + H)	MT	46094.94	
		Waste intensity	MT/million USD (PPP adjusted revenue from operations)	3.99	
		For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations	MT recycled	9845.9	
			Intensity (recycled/total generated)	21%	
		For each category of waste generated, total waste disposed by nature of disposal method – other disposal options	MT	36249.03	
			Intensity (other disposal option/total generated)	79%	
5	Enhancing Employee Wellbeing and Safety	Spending on measures towards well being of employees and workers (including permanent and other than permanent)	Cost incurred on well-being measures as a % of total revenue of the company	0.05%	P3- E1(C) P3- E11
		Details of safety related incidents for employees and workers (including contract-workforce)	Safety Incidents: Permanent Disability	0	
			Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	0.15	
			No. of fatalities	6	

Sr. No.	Attribute	Parameter	Unit of Measurement	Final Value	Cross Reference to BRSR
6	Enabling gender diversity in business	Gross wages paid to females as % of wages paid(permanent, other than permanent- employee and workers)	In % age terms	5.36%	P5-E3(b), E7
		Complaints on POSH (including permanent and other than permanent)	Total Complaints on Sexual Harassment (POSH) reported	2	
			Complaints on POSH as a % of female employees/ workers	0.23%	
			Complaints on POSH upheld	2	
7	Enabling inclusive development	Input material directly sourced from MSMEs/ small producers from within India, as percentage of total purchase (Viz., raw material, spares, services, capex procurement items etc.)	In % terms -As % of total purchases by value	FY 2025-26 11% (vs domestic purchase) and 7.74%(vs overall purchase)	P8-E4,E5
		Directly from within India	In % terms -As % of total purchases by value	81.1% (buying from Indian vendor within India, excluding Import)	
		Job creation in smaller towns -Wages paid to persons employed in smaller towns (permanent or other than permanent) as % of total wage cost	In % terms -As % of total wage cost	Rural – 22.92% Semi-Urban- 12.05% Urban – 15.47% Metropolitan-49.56%	
8	Fairness in Engaging with Customers and Suppliers	Instances involving loss/ breach of data of customers as a percentage of total data breaches or cyber security events	Nos.	0	P9-E7 P1-E8
		Number of days of accounts payable	Days	173	
9	Openness of business	Concentration of purchases and sales done with trading houses, dealers/ distributors	Purchases from trading houses as % of total purchases	3.84 (vs domestic purchase) and 2.63%(vs overall purchase)	P1-E9
			Number of trading houses where purchases are made from	400 (India) and 455 (Global)	
			Purchases from top 10 trading houses as percentage of total purchases from trading houses	49.31% (global) and 54% India	
			Sales to dealers / distributors as % of total sales	11.51%	
			Number of dealers / distributors to whom sales are made	56	
			Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	68.60	

Sr. No.	Attribute	Parameter	Unit of Measurement	Final Value	Cross Reference to BRSR
		Share of RPTs (as respective %age) in	Purchases with related parties / Total Purchases	0.11%	
			Sales to related parties / Total Sales	-	
			Loans & advances given to related parties / Total loans & advances	-	
			Investments in related parties / Total Investments made	-	

a. Calculation of GHG emissions Scope-1 and scope-2 are done using GHG protocol standard, using IPCC, UKDEFRA, India CEA and IEA databases as emission/GWP/calorific factors.

b- Emissions under scope-2 are reported under market-based approach.

c- Wellbeing spends- maternity benefits are limited for India boundary only.

d- Gross wages paid to females are calculated for India boundary and for permanent employees only.

** While responding to BRSR core KPIs, organization has also referred to latest SEBI circular, dated 20th Dec.'2024, ref: SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177.

PPP rate for India is Rs. 20.34 and same can be accessed at: [PPP reference link](#)

Appendix B: List of locations included in the assurance boundary:

The boundary for KEC is on a consolidated basis in which India and international projects are also included and below business units with number of operations/project locations are considered in the overall BRSR core consolidation.

Business Unit	Project/Location Count
Manufacturing Units (Cables, SCM, Test Station, SAE Towers)	9
CIVIL SBU	45
Transmission and Distribution International	37
Transmission and Distribution India	41
Renewable Business	2
Transportation	35
Oil & Gas Pipeline	9
Offices	3
Total	181