



General disclosures



Management and process disclosures



Principle-wise performance disclosure



**Principle 1**

Businesses should conduct and govern themselves with integrity and in a manner that is ethical, transparent, and accountable

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**Principle 2**

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

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**Principle 3**

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

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**Principle 4**

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

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**Principle 5**

Businesses should respect and promote human rights

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**Principle 6**

Businesses should respect and make efforts to protect and restore the environment

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**Principle 7**

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

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**Principle 8**

Businesses should promote inclusive growth and equitable development

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**Principle 9**

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

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**SECTION A | General disclosures**

**I. Details of the listed entity**

1. Corporate Identity Number (CIN) of the Company	L40100GJ981PLC004281
2. Name of the Company	Kalpataru Projects International Limited
3. Year of Incorporation	1981
4. Registered office address	Plot No. 101, Part-III, GIDC Estate, Sector 28, Gandhinagar – 382028, Gujarat, India
5. Corporate office address	7 <sup>th</sup> Floor, Kalpataru Synergy, Opp. Grand Hyatt, Vakola, Santacruz (E), Mumbai – 400055, India
6. E-mail	cs@kalpataruprojects.com investorrelations@kalpataruprojects.com
7. Telephone	+91-79232 14000 +91 22 3064 2100/+91 22 6885 1500
8. Website	<a href="https://kalpataruprojects.com/">https://kalpataruprojects.com/</a>
9. Financial year for which reporting is being done	01 <sup>st</sup> April 2025 to 31 <sup>st</sup> March 2026
10. Name of the Stock Exchange(s) where shares are listed	National Stock Exchange of India Ltd. BSE Ltd.
11. Paid-up Capital	₹ 34.16 Crore
12. Name and contact details (telephone, email address) of the person for BRSR Reporting	Lalitkumar Tiwari (Group Chief Sustainability Officer) +91-2230641550 <a href="mailto:lalitkumartiwari@kalpataru.com">lalitkumartiwari@kalpataru.com</a>
13. Reporting boundary	Standalone
14. Name of assessment provider	TÜV SÜD South Asia Pvt. Ltd.
15. Type of assessment or assurance obtained	Reasonable Assurance for BRSR Core

**II. Product/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.	Transmission and Distribution	KPIL offers comprehensive services that include in-house design, testing, procurement, fabrication, construction, installation, and commissioning of power transmission lines and substations.	38.62
2.	Building and Factories	KPIL offers comprehensive services for executing civil works, designing and building composite projects, structural construction, finishing tasks, utility installations, and area development. Additionally, it collaborates with top industry partners to complete factory projects across various sectors, including automotive, FMCG, textile, power, government infrastructure, industrial, and building projects. These building projects encompass residential, commercial, and institutional structures, such as hospitals and educational facilities.	29.98
3.	Water	KPIL specialises in the design and construction of water intake systems, pipeline installation, water treatment, storage, supply, and distribution, as well as the operation and maintenance of these projects.	9.10
4.	Railways	KPIL provides a wide range of services through its railway division, including overhead electrification, traction substations, station construction, track laying, earthmoving, workshop development, signalling and telecommunication systems, power systems, and the civil works necessary for railway networks and integrated railway projects. Additionally, the Company is expanding its skills and service offerings in new areas such as dedicated rail corridors and rapid rail systems, among others.	4.80

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S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
5.	Oil and Gas	KPIL engages in EPC contracting for cross-country pipelines, terminals, and gas gathering stations serving the oil and gas industry across various regions.	11.73
6.	Infrastructure	KPIL provides Engineering, Procurement, and Construction (EPC) services for the design and building of highways, bridges and flyovers, airports, metro rail corridor stations, and transit terminals and hubs.	4.99

### 17. Products/Services sold by the entity (accounting for 90% of the turnover):

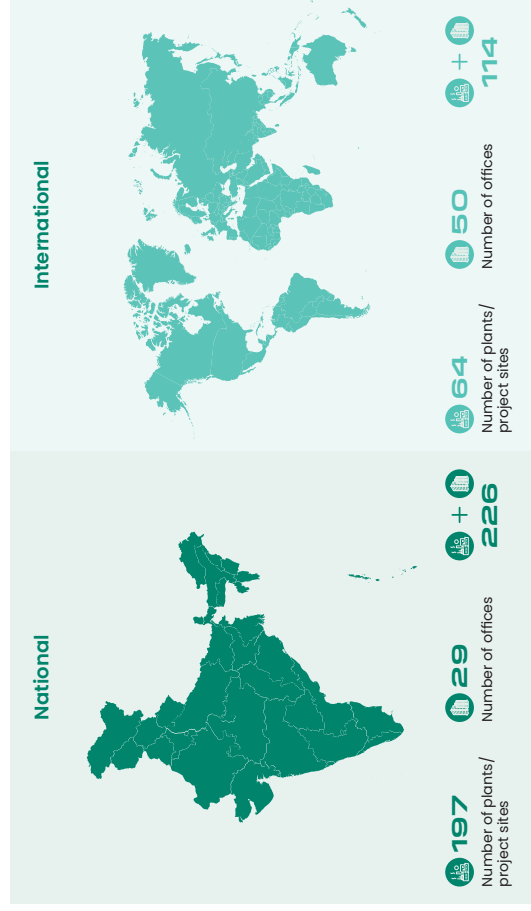
S. No.	Product/Services	NIC Code	% of total Turnover contributed
1.	EPC for Transmission and Distribution, Water and Oil & Gas businesses.	4220 (Construction of utility projects)	50.54
2.	EPC for Building and Factories businesses.	4100 (Construction of buildings)	29.98
3.	EPC for Infrastructure and Railways businesses.	4210 (Construction of roads and railways)	9.79
4.	Manufacturing of Transmission lines, Towers and Tower parts.	2511 (Manufacture of structural metal products)	9.27

### III. Operations

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

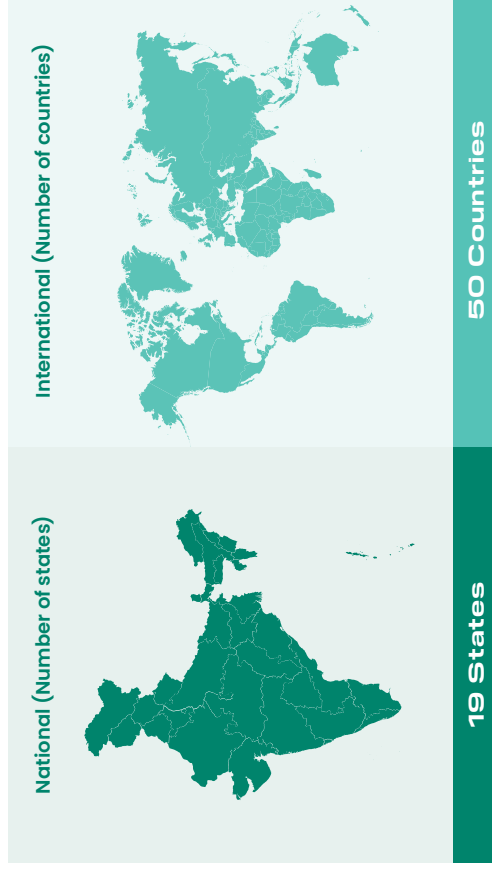
Location	Number of plants/ project sites*	Number of offices	Total
National	197	29	226
International	64	50	114

\*Note: We have 4 Plants & 257 sites Globally (193 Project Sites in India and 64 International)



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

##### a. Number of locations served (Standalone)



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

30.02%

#### c. Briefly explain the types of customers

KPIL operates across six varied sectors, serving a wide spectrum of clients:

- **Transmission and Distribution (T&D):** KPIL is one of the preferred EPC contractor in the power transmission and distribution industry both domestically and internationally, serving primarily government and private power utility companies.
- **Buildings & Factories (B&F):** The clientele includes top-tier real estate developers for residential and commercial projects, as well as government and private institutions and industrial clients.
- **Water:** The Company works with state and central governments along with local municipal authorities/bodies.
- **Infrastructure:** This sector encom passes projects for both government and private entities.
- **Railways:** Most projects in this area are commissioned by government or government-owned companies.
- **Oil & Gas:** This business provides EPC services for cross-country pipelines, terminals, and gas gathering stations, working with both government and private enterprises.

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**IV. Employees**

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

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

S. No.	Particulars	Total (A)		Male		Female	
		No.	% (B/A)	No. (B)	% (C/A)	No. (C)	% (C/A)
<b>Employees</b>							
1.	Permanent (D)	11,182	96.10	10,746	96.10	436	3.90
2.	Other than permanent (E)	2,964	98.48	2,919	98.48	45	1.51
3.	<b>Total employees (D+E)</b>	<b>14,146</b>	<b>96.60</b>	<b>13,665</b>	<b>96.60</b>	<b>481</b>	<b>3.40</b>
<b>Workers</b>							
4.	Permanent (F)	6	100	6	100	-	-
5.	Other than permanent (G)	14,497	98.56	14,288	98.56	209	1.44
6.	<b>Total workers (F+G)</b>	<b>14,503</b>	<b>98.56</b>	<b>14,294</b>	<b>98.56</b>	<b>209</b>	<b>1.44</b>

Note: The data for 'other than permanent workers' covers contract workers directly engaged by KPL and does not include sub-contracted workers.

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

S. No.	Particulars	Total (A)		Male		Female	
		No. (A)	% (B/A)	No. (B)	% (C/A)	No. (C)	% (C/A)
<b>Differently abled Employees</b>							
1.	Permanent (D)	13	100	13	100	-	-
2.	Other than permanent (E)	-	-	-	-	-	-
3.	<b>Total Differently abled employees (D+E)</b>	<b>13</b>	<b>100</b>	<b>13</b>	<b>100</b>	<b>-</b>	<b>-</b>
<b>Differently abled Workers</b>							
4.	Permanent (F)	-	-	-	-	-	-
5.	Other than permanent (G)	-	-	-	-	-	-
6.	<b>Total Differently abled workers (F+G)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**21. Participation/Inclusion/Representation of women\***

	Total		No. and percentage of Females	
	No. (A)	% (B/A)	No. (B)	% (B/A)
Board of Directors	8	12.5	1	12.5
Key Management Personnel <sup>#</sup>	4	1	1	25

Note:

\*As on date 31<sup>st</sup> March, 2026

<sup>#</sup>Includes Managing Director & CEO, Deputy Managing Director, CFO and CS

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

Category	FY 2026		FY 2025		FY 2024	
	Male (%)	Female (%)	Male (%)	Female (%)	Male (%)	Female (%)
Permanent employees	22.33	18.32	22.18	20.78	20.65	22.15
Permanent workers	58.82	0	58.82	16.67	16.67	0
					55.60	55.60

**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	Is it a holding/subsidiary/Associate/Joint Venture	% of shares held by listed entity	Does the entity participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1.	Shree Shubham Logistics Limited	Subsidiary	100	No
2.	Energylink (India) Limited*	Subsidiary	100	Yes
3.	Punarvasu Financial Services Private Limited	Step-down Subsidiary	100	No
4.	Amber Real Estate Limited*	Subsidiary	100	Yes
5.	Saicharan Properties Limited*	Step-down Subsidiary	100	Yes
6.	Kalpataru Power FZCO (Formerly known as Kalpataru Power DMCC upto 18 <sup>th</sup> February 2026)*	Subsidiary	100	Yes
7.	Kalpataru Power Transmission USA Inc.*	Subsidiary	100	Yes
8.	Kalpataru Power Transmission (Mauritius) Limited.*	Subsidiary	100	Yes
9.	LLC Kalpataru Power Transmission Ukraine*	Subsidiary	100	Yes
10.	Kalpataru Weifab Private Limited*	Subsidiary	100	Yes
11.	Kalpataru Power Transmission Sweden AB	Subsidiary	100	No
12.	JMC Mining and Quarries Limited	Subsidiary	100	No
13.	Brij Bhoomi Expressway Private Limited	Subsidiary	100	No
14.	Wainganga Expressway Private Limited	Subsidiary	100	No
15.	Linjemontage I Grastorp Aktiebolag*	Step-down Subsidiary	96.55	Yes
16.	Linjemontage AS*	Step-down Subsidiary	96.55**	Yes
17.	Kalpataru Power Chile Spa	Subsidiary	100	No
18.	Estrela Reluzente Participacoes S.A. (formerly known as Kalpataru Power DO Brasil) Participacoes S.A. upto 08 February 2026)*	Subsidiary	100	Yes
19.	Kalpataru Projects Arabia Company (formerly known as Kalpataru IBN Omairah Company Limited upto 14 <sup>th</sup> April 2026)*	Subsidiary	65	Yes
20.	Kalpataru Power Senegal – SARL*	Subsidiary	100	Yes
21.	Fastel Engenharia S.A.*	Step-down Subsidiary	100	Yes
22.	Kurukshetra Expressway Private Limited	Joint Venture	49.57	No

Note: As on March 31, 2026

\*The above subsidiaries partially participate in the business responsibility initiatives of the Company viz. Anti-Bribery Management System

\*\*on proportionate basis

**VI. CSR Details**

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

ii. Turnover (₹) – -23,210 INR Crores

iii. Net worth (₹) – -8,215 INR Crores

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**VII. Transparency and disclosure compliances**

**25. Complaints/grievances on any of the principles (principles 1 to 9) under the National Guidelines on Responsible Business Conduct (NGBRC) –**

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redressal policy)	FY 2026		FY 2025		Remarks
		No. of complaints filed during the year	No. of complaints pending resolution at close of the year	No. of complaints filed during the year	No. of complaints pending resolution at close of the year	
Communities	Yes <a href="#">Grievance Redressal Policy</a>	NIL	NIL	NIL	NIL	-
Investors (other than Shareholders)	Yes <a href="#">Grievance Redressal Policy</a>	NIL	NIL	NIL	NIL	NIL
Shareholders	Yes <a href="#">Grievance Redressal Policy</a>	13	NIL	5	NIL	NIL
Employees and workers	Yes <a href="#">Grievance Redressal Policy</a>	4	NIL	4	NIL	NIL
Customers	Yes <a href="#">Whistle Blower Policy</a>	10	NIL	6	NIL	NIL
Value Chain Partners	Yes <a href="#">Kalpataru Anti-Bribery &amp; Anti-Corruption Policy</a>	NIL	NIL	3	NIL	NIL
Others	Yes <a href="#">Whistle Blower Policy</a>	4	1	8	2	NIL

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

Sr. No.	Material issue identified	Is it risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adept or mitigate	Financial Implications of the risk or opportunity (Indicate positive or negative implications)
1.	Climate Change and Energy	Opportunity and Risk	<p><b>Opportunity:</b></p> <ul style="list-style-type: none"> <li>a. Adopting sustainable practices to lower the carbon footprint supports the Company's sustainability strategy and enhances brand reputation.</li> <li>b. Cutting down on energy usage and focusing on conservation helps reduce utility expenses and operational costs.</li> </ul> <p><b>Risk:</b></p> <ul style="list-style-type: none"> <li>a. The Company's operations contributing to high carbon emissions could lead to environmental pollution.</li> <li>b. Rising energy consumption leads to increased operational expenses.</li> <li>c. Climate change presents major physical and transition risks for the Company.</li> </ul>	<p><b>Strategic Assessments &amp; Planning</b></p> <ul style="list-style-type: none"> <li>Conducted a <b>Climate Risk Assessment</b> to identify and evaluate climate-related risks and opportunities, updating risk management strategies with high-level and scenario-based analysis.</li> <li>Undertook <b>CHG inventory</b> and developed a <b>decarbonization strategy</b> to reduce emissions and enhance long-term value creation.</li> <li>Initiated <b>Lower Life Cycle Assessment (LCA)</b> to identify sustainable procurement opportunities and improve operational efficiency.</li> </ul> <p><b>Energy Transition &amp; Efficiency</b></p> <ul style="list-style-type: none"> <li>Transition to <b>cleaner energy sources</b>, minimizing reliance on fossil fuels.</li> <li>Harness <b>renewable energy</b> through solar panel installations and renewable power sourcing.</li> <li>Install <b>energy-efficient equipment and processes</b> to enhance conservation.</li> </ul> <p><b>System (EnMS) as per ISO:50001</b> 2018 Certification</p> <p><b>Mobility &amp; Transport</b></p> <ul style="list-style-type: none"> <li>Deploy <b>electric vehicles</b> at project sites to encourage eco-friendly transportation and lower carbon emissions.</li> <li>Implement <b>vehicle tracking systems</b> to optimize fuel usage and reduce emissions.</li> </ul> <p><b>Supply Chain &amp; Procurement</b></p> <ul style="list-style-type: none"> <li>Advance into <b>sustainable procurement practices</b>, prioritizing low-emission products.</li> <li>Partner with suppliers to strengthen sustainability oversight, embedding digital monitoring and compliance frameworks.</li> </ul>	<p><b>Positive:</b></p> <ul style="list-style-type: none"> <li>Lower operational expenses and mitigates the physical and transitional risks associated with climate change.</li> <li>Leads to increased costs for implementing strategies to mitigate risks associated with climate change.</li> </ul>
2.	Biodiversity and Land Use	Opportunity & Risk	<p><b>Opportunity:</b></p> <ul style="list-style-type: none"> <li>Enhancing biodiversity through organized tree planting initiatives helps reduce air pollution and enhances the visual appeal of the surroundings.</li> </ul> <p><b>Risk:</b></p> <ul style="list-style-type: none"> <li>Construction activities pose risks of biodiversity loss, requiring mitigation such as bird diverters, underground cabling, and integration of biodiversity sensitivity in ESI studies.</li> </ul>	<p><b>Opportunity:</b></p> <ul style="list-style-type: none"> <li>Maintained ISO 14001:2015 certification for our Environmental Management System (EMS), ensuring compliance and continuous improvement across sites.</li> <li>Conduct regular third-party environmental audits to monitor and validate on-ground performance against our biodiversity commitments.</li> <li>Initiate targeted afforestation and habitat restoration projects as part of our commitment to deliver a net positive environmental impact.</li> <li>Partnered with local communities and expert organizations through our CSR programs to support on-ground conservation efforts.</li> </ul> <p><b>Positive:</b></p> <ul style="list-style-type: none"> <li>Expanding green spaces beyond regulatory standards helps mitigate the risks associated with climate change.</li> </ul>	<p><b>Positive:</b></p> <ul style="list-style-type: none"> <li>Expanding green spaces beyond regulatory standards helps mitigate the risks associated with climate change.</li> </ul>

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Sr. No. Identified	Material Issue	Is it 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)
3.	Resource Efficiency and Circularity (Includes Water and Waste Management and Recycling)	Opportunity and Risk	<p><b>Waste:</b></p> <p><b>Opportunity:</b></p> <ol style="list-style-type: none"> <li>The adoption of a sustainable waste management strategy that emphasizes the 3R hierarchy—Reduce, Reuse, and Recycle—facilitates the transition to a circular economy.</li> <li>It decreases reliance on natural resources.</li> </ol> <p><b>Risk:</b></p> <p>The lack of effective systems and practices for managing waste and wastewater results in environmental contamination.</p> <p><b>Water:</b></p> <p><b>Opportunity:</b></p> <p>Implementing water conservation measures lowers water-related expenses and mitigates associated risks.</p> <p><b>Risk:</b></p> <p>The unavailability of water in the required quality and quantity presents multiple operational challenges.</p>	<p><b>Waste management:</b></p> <ul style="list-style-type: none"> <li>Initiate <b>Construction &amp; Demolition (C&amp;D) waste management practices</b> to meet regulatory targets.</li> <li>Conducted a <b>waste footprint assessment</b> to evaluate and enhance sustainable waste management practices, embedding circular economy principles across operations.</li> <li>Encourage the <b>recycling and reuse of waste</b> by creating value-added landfill impact and supporting resource efficiency.</li> </ul> <p><b>Waste Stewardship:</b></p> <ul style="list-style-type: none"> <li>Undertook <b>water risk assessments</b> at both operational and basin levels to identify risks and strengthen water management practices.</li> <li>Applied targeted <b>water conservation strategies</b> to mitigate identified risks and enhance sustainability across operations.</li> <li>Implemented <b>rainwater harvesting systems</b> to conserve water across project sites.</li> <li>Achieved <b>Zero Liquid Discharge (ZLD)</b> in plant operations, ensuring no untreated effluent is released.</li> <li>Reuse <b>treated wastewater</b> to reduce dependence on freshwater sources and promote circular water use.</li> </ul> <p><b>Negative:</b></p> <ul style="list-style-type: none"> <li>Initiated and continued maintaining a structured dust prevention and control program to minimize emissions.</li> <li>Established effective systems to ensure compliance with Pollution Control Board regulations.</li> <li>Developed and implemented Standard Operating Procedures (SOPs) for the safe disposal of pollutants.</li> <li>Maintained and consistently used Material Safety Data Sheets (MSDS) to guide safe handling and disposal of materials.</li> <li>Organized frequent training sessions for employees and workers on optimal pollution prevention practices, reinforcing a culture of environmental responsibility.</li> </ul>	<p><b>Positive:</b></p> <p>Prevents interruptions in business operations, productivity, company's guarantees sustainable practices.</p> <ul style="list-style-type: none"> <li>Established multi-tiered leadership programs that have successfully skilled multiple batches, building a robust succession pipeline.</li> <li>Launched the Kalpataru Skill Development Academy, to provide training extended implemented a comprehensive Human Resource Management System (HRMS) to enhance HR process efficiency and enable data-driven talent decisions.</li> <li>Established multi-tiered leadership programs that have successfully skilled multiple batches, building a robust succession pipeline.</li> <li>Deployed a digital Learning Management System (LMS), launched the Kalpataru Skill Development Academy to provide training.</li> <li>Extended &amp; implemented a comprehensive Human Resource Management System (HRMS) to enhance HR process efficiency and enable data-driven talent decisions.</li> </ul> <p><b>Negative:</b></p> <ul style="list-style-type: none"> <li>Continued adherence to <b>International Labour Organization (ILO) guidelines and conventions</b> prohibiting discrimination based on race, color, age, gender, sexual orientation, gender identity and expression, ethnicity, religion, disability, family status, or social origin.</li> <li>Conduct <b>human rights due diligence</b> within operations to identify and address human rights-related risks.</li> <li>Organized <b>training programs for employees, workers, and contractors</b> on human rights laws and regulations to strengthen awareness and compliance.</li> </ul>
5.	Human Capital Development	Opportunity	<p>Developing employees' and workers' skills, knowledge, and expertise builds a robust workforce, enhances the Company's overall productivity.</p>	<ul style="list-style-type: none"> <li>Established multi-tiered leadership programs that have successfully skilled multiple batches, building a robust succession pipeline.</li> <li>Launched the Kalpataru Skill Development Academy, to provide training extended implemented a comprehensive Human Resource Management System (HRMS) to enhance HR process efficiency and enable data-driven talent decisions.</li> <li>Established multi-tiered leadership programs that have successfully skilled multiple batches, building a robust succession pipeline.</li> <li>Deployed a digital Learning Management System (LMS), launched the Kalpataru Skill Development Academy to provide training.</li> <li>Extended &amp; implemented a comprehensive Human Resource Management System (HRMS) to enhance HR process efficiency and enable data-driven talent decisions.</li> </ul>	<p><b>Positive:</b></p> <p>Prevents interruptions in business operations, productivity, company's guarantees sustainable practices.</p>
6.	Human Rights and Labour Relations	Risk	<p>Failing to adhere to human rights laws can result in severe repercussions from regulatory bodies, negatively impacting the Company's brand reputation.</p> <p>In our project execution processes, the involvement of contractors in various regions may pose risks related to human rights and labour relations.</p>	<ul style="list-style-type: none"> <li>Continued adherence to <b>International Labour Organization (ILO) guidelines and conventions</b> prohibiting discrimination based on race, color, age, gender, sexual orientation, gender identity and expression, ethnicity, religion, disability, family status, or social origin.</li> <li>Conduct <b>human rights due diligence</b> within operations to identify and address human rights-related risks.</li> <li>Organized <b>training programs for employees, workers, and contractors</b> on human rights laws and regulations to strengthen awareness and compliance.</li> </ul>	<p><b>Negative:</b></p> <p>Failing to comply with human rights and labour laws can harm the Company's reputation and diminish its brand value.</p>
4.	Pollution	Risk	<p>Improper disposal of hazardous materials can result in environmental pollution.</p> <p>Airborne dust particles may cause regulatory compliance challenges or raise concerns among stakeholders.</p>	<ul style="list-style-type: none"> <li>Initiated and continued maintaining a structured dust prevention and control program to minimize emissions.</li> <li>Established effective systems to ensure compliance with Pollution Control Board regulations.</li> <li>Developed and implemented Standard Operating Procedures (SOPs) for the safe disposal of pollutants.</li> <li>Maintained and consistently used Material Safety Data Sheets (MSDS) to guide safe handling and disposal of materials.</li> <li>Organized frequent training sessions for employees and workers on optimal pollution prevention practices, reinforcing a culture of environmental responsibility.</li> </ul>	<p><b>Negative:</b></p> <p>Failure to properly and responsibly dispose of pollutants can result in environmental contamination, potentially leading to fines and penalties.</p>

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Sr. No.	Material Issue Identified	Is it risk or Opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial Implications of the risk or opportunity (Indicate positive or negative implications)
7.	Occupational Health and Safety	Opportunity and Risk	<p><b>Opportunity:</b></p> <ul style="list-style-type: none"> <li>Preventing injuries and accidents in the workplace</li> <li>Improving productivity by ensuring uninterrupted facility operations and minimizing absenteeism.</li> <li>Reducing health and safety incidents lowers costs associated with occupational health, enhances working conditions, improves employee morale, and strengthens the Company's reputation.</li> </ul> <p><b>Risk:</b></p> <ul style="list-style-type: none"> <li>Workplace injuries, accidents, and non-compliance to applicable laws could result in litigation and negatively impacts the brand value of the Company.</li> </ul>	<ul style="list-style-type: none"> <li>Developed and implemented thorough health and safety policies along with Standard Operating Procedures (SOPs).</li> <li>Attained <b>ISO 45001:2018 certification</b> for Occupational Health and Safety Management Systems, ensuring structured compliance.</li> <li>Performed <b>Environment Health &amp; Safety (EHS) risk assessments</b> and applied strategies to mitigate identified risks.</li> <li>Organized regular training sessions, <b>emergency drills, and safety passport initiatives</b> across all operations.</li> <li>Motivate employees to actively report unsafe and hazardous conditions in the workplace.</li> <li>Realize a <b>cultural transformation towards safety</b> by embedding behavior-based practices and accountability.</li> </ul>	<p><b>Positive:</b></p> <ul style="list-style-type: none"> <li>Addressing health and safety risks fosters trust among employees and secures work environment.</li> </ul> <p><b>Negative:</b></p> <ul style="list-style-type: none"> <li>Non-compliance with health and safety regulations can result in strict measures from regulatory bodies, negatively impacting the Company's brand reputation.</li> </ul>
8.	Community Engagement	Opportunity	<p>CSR projects implementation supports marginalized and vulnerable groups, promoting positive relationships with local communities.</p>	NA	<p><b>Positive:</b></p> <ul style="list-style-type: none"> <li>Avoids conflict with the local communities through implementation of CSR projects for uplifting of marginalized/ vulnerable groups.</li> </ul> <p><b>Opportunity:</b></p> <ul style="list-style-type: none"> <li>Implement a suitable mechanism for collecting customer feedback to address their complaints and concerns.</li> <li>Communicate the steps taken by the Company to fulfill customer expectations and build their trust and confidence.</li> </ul> <p><b>Risk:</b></p> <ul style="list-style-type: none"> <li>If customer complaints are not addressed in timely manner, it affects the reputation and brand value of the company through negative propaganda.</li> </ul>
9.	Customer Centricity	Opportunity and Risk	<p>CSR projects implementation supports marginalized and vulnerable groups, promoting positive relationships with local communities.</p>	<ul style="list-style-type: none"> <li>Implemented a suitable mechanism for collecting customer feedback to address their complaints and concerns.</li> <li>Communicate the steps taken by the Company to fulfill customer expectations and build their trust and confidence.</li> </ul> <p><b>Risk:</b></p> <ul style="list-style-type: none"> <li>If customer complaints are not addressed in timely manner, it affects the reputation and brand value of the company through negative propaganda.</li> </ul>	<p><b>Positive:</b></p> <ul style="list-style-type: none"> <li>Addressing health and safety risks fosters trust among employees and secures work environment.</li> </ul> <p><b>Negative:</b></p> <ul style="list-style-type: none"> <li>Non-compliance with health and safety regulations can result in strict measures from regulatory bodies, negatively impacting the Company's brand reputation.</li> </ul>
10.	Supply Chain Management	Opportunity and Risk	<p>Incorporating ESG criteria into supplier evaluations helps prevent disruptions in the supply chain.</p> <p>Managing the supply chain sustainably ensures the sourcing of materials and transportation is maintained even in challenging situations and conditions.</p> <p><b>Risk:</b></p> <p>Inadequate methods and procedures for evaluating and selecting suppliers can result in interruptions to business operations.</p>	<ul style="list-style-type: none"> <li>Launched a comprehensive <b>Supply Chain Sustainability Program (Kaiapataru)</b> as a key element of our ESG strategy.</li> <li>Implemented a <b>sustainable supply chain management framework</b> across all company operations.</li> <li>Performed <b>regular evaluations and screening of suppliers</b> based on ESG criteria to strengthen compliance and transparency.</li> <li>Supported suppliers who provide <b>sustainable materials</b>, encouraging adoption of low-carbon practices.</li> <li>Broaden the range of <b>suppliers and logistics options</b> to ensure sustainable procurement and transportation of materials.</li> </ul>	<p><b>Positive:</b></p> <ul style="list-style-type: none"> <li>Implementing sustainable supply chain management practices helps prevent business disruptions.</li> </ul> <p><b>Negative:</b></p> <ul style="list-style-type: none"> <li>The lack of suitable systems and practices for sustainable supply chain management can hinder the company's operations.</li> </ul>
11.	Sustainable Product and Service Quality	Opportunity and Risk	<p>Improving product quality and features builds customer trust and fosters business growth.</p> <p><b>Risk:</b></p> <p>Failure to comply with industry standards and legal requirements in product development can result in customer complaints.</p>	<ul style="list-style-type: none"> <li>Improve <b>product quality and features</b> to align with industry standards and fulfill customer expectations.</li> <li>Integrate <b>sustainability into product and service development</b>, embedding eco-friendly practices across lifecycles.</li> <li>Promote <b>sustainable procurement</b> by prioritizing raw materials with low energy, water, and waste footprint.</li> <li>Adopt <b>Construction and Demolition (C&amp;D) Waste Management</b> practices to support a circular economy.</li> <li>Employ <b>water conservation and harvesting techniques</b> in construction projects to reduce freshwater dependency.</li> <li>Develop a <b>service portfolio that prioritizes renewable energy solutions</b> over fossil fuels, strengthening the transition to clean energy.</li> </ul>	<p><b>Positive:</b></p> <ul style="list-style-type: none"> <li>Expanding the range of products and enhancing quality contribute to increase revenue and bolster the company's brand reputation.</li> </ul> <p><b>Negative:</b></p> <ul style="list-style-type: none"> <li>Failing to adhere to industry standards during product development can negatively impact the company's brand value and reputation.</li> </ul>
12.	Corporate Governance	Opportunity	<p>A strong corporate governance framework that safeguards stakeholders' interests guarantees ethical conduct, and fairness for all parties involved.</p>	NA	<p><b>Positive:</b></p> <ul style="list-style-type: none"> <li>Adopting governance policies and best practices ensures transparency and fosters stakeholder confidence.</li> </ul> <p><b>Negative:</b></p> <ul style="list-style-type: none"> <li>Failure to adhere to the code of conduct damages the company's trust and reputation.</li> </ul> <p><b>Positive:</b></p> <ul style="list-style-type: none"> <li>Maintaining transparency and accountability throughout all business operations fosters trust and confidence among all stakeholders.</li> </ul> <p><b>Negative:</b></p> <ul style="list-style-type: none"> <li>Loss of confidential information disrupts the operations and erodes the customer trust.</li> </ul>
13.	Business Ethics	Opportunity and Risk	<p>Running the business ethically and transparently cultivates confidence and trust among customers, investors, and other stakeholders.</p> <p><b>Risk:</b></p> <p>Breaching the company's code of conduct can damage business relationships and diminish customer trust and confidence.</p>	<ul style="list-style-type: none"> <li>Organized frequent training sessions for employees and staff members on the code of conduct to strengthen awareness and accountability.</li> <li>Continued to maintain anti-bribery practices and implemented ISO 37001:2016 certification for structured compliance.</li> <li>Enforced strict measures in cases of code of conduct violations to uphold integrity and ethical standards.</li> </ul>	<p><b>Positive:</b></p> <ul style="list-style-type: none"> <li>Adopting governance policies and best practices ensures transparency and fosters stakeholder confidence.</li> </ul> <p><b>Negative:</b></p> <ul style="list-style-type: none"> <li>Failure to adhere to the code of conduct damages the company's trust and reputation.</li> </ul> <p><b>Positive:</b></p> <ul style="list-style-type: none"> <li>Maintaining transparency and accountability throughout all business operations fosters trust and confidence among all stakeholders.</li> </ul> <p><b>Negative:</b></p> <ul style="list-style-type: none"> <li>Loss of confidential information disrupts the operations and erodes the customer trust.</li> </ul>
14.	Data Privacy and Risk Security	Opportunity and Risk	<p>Cyberattacks and the exposure of sensitive information undermine customer trust and damage the company's reputation.</p> <p>Inadequate measures for preventing, detecting, and addressing data security threats can lead to significant losses for the company and result in business interruptions.</p>	<ul style="list-style-type: none"> <li>Implemented suitable controls to ensure the security and privacy of data across all operations.</li> <li>Established protective measures, systems, and practices to safeguard privacy and strengthen data security.</li> <li>Conducted proactive monitoring and analysis of emerging vulnerabilities and threats to maintain resilience and preparedness.</li> </ul>	<p><b>Positive:</b></p> <ul style="list-style-type: none"> <li>Implementing an enterprise-level risk management framework effectively addresses business risks and ensures continuity of operations, even in challenging circumstances.</li> </ul>
15.	R&D, Innovation and Digitalization	Opportunity	<p>Innovating and digitalizing product development fosters resource conservation and improves product quality and features, which supports business growth and diversification of the product portfolio.</p>	NA	<p><b>Positive:</b></p> <ul style="list-style-type: none"> <li>Broadening the range of products aids in the growth and extension of the business.</li> </ul>
16.	Business Continuity and Risk Management	Opportunity and Risk	<p>Implementation of enterprise level risk management framework addresses the business risks and ensures business continuity even in adverse situations.</p>	NA	<p><b>Positive:</b></p> <ul style="list-style-type: none"> <li>Implementing an enterprise-level risk management framework effectively addresses business risks and ensures continuity of operations, even in challenging circumstances.</li> </ul>

## Business Responsibility and Sustainability Report (BRSR)

### 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 National Guidelines on Responsible Business Conduct (NGRBC) principles and core elements. These are briefly as under:

- P1 Businesses should conduct and govern themselves with integrity and in a manner that is ethical, transparent, and accountable
- P2 Businesses should provide goods and services in a manner that is sustainable and safe
- P3 Businesses should respect and promote the well-being of all employees, including those in their value chains
- P4 Businesses should respect the interests of and be responsive to all its stakeholders
- P5 Businesses should respect and promote human rights
- P6 Businesses should respect and make efforts to protect and restore the environment
- P7 Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent
- P8 Businesses should promote inclusive growth and equitable development
- P9 Businesses should engage with and provide value to their consumers in a responsible manner

Sr. No.	Points	P1	P2	P3	P4	P5	P6	P7	P8	P9
1. (a)	Whether your entity's policy / policies cover each principle and its core elements of the NGRBCs? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
1. (b)	Has the policy been approved by the Board? (Yes/No)	Yes	No*	Yes	Yes	Yes	No*	Yes	Yes	No*
*Approved by Managing Director & CEO										
1. (c)	Web Link of the Policies, If available.	Corporate Human Rights Policy Equal Opportunity Policy Grievance Redressal Policy Kalpataru Code of Conduct Policy On Remuneration for The Directors, Key Managerial Personnel and Other Employees Dividend Distribution Policy Code of Conduct for Directors & Senior Management Environment, Occupational Health, Safety & Sustainability Policy Cybersecurity Policy Whistleblower Policy Related Party Transaction Policy Corporate Social Responsibility (CSR) Policy Code Of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information Code Of Internal Procedures And Conduct For Regulating, Monitoring And Reporting Of Trading by Insiders Supplier code of conduct Energy Management Policy Anti-Bribery and Anti-Corruption Policy								
2.	Whether the entity has translated the policy into procedures? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3.	Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

Sr. No.	Points	P1	P2	P3	P4	P5	P6	P7	P8	P9
4.	Name of the national and international codes/certifications /labels/standards (e.g., Forest Stewardship Council, Fairtrade, Rainforest Alliance, 14001:2015, ISO 45001:2018, ISO 37001:2016, ISO 3834-2:2021, EN 1090-1, and ISO/IEC 17025:2017, as applicable to each policy adopted by your entity and mapped to each principle. Specific commitments, goals and targets set by the entity with defined timelines, if any.	All policies are aligned with the principles set out in the NGRBC guidelines and the Companies Act, 2013, and also comply with relevant international standards such as ISO 9001:2015, ISO 14001:2015, ISO 45001:2018, ISO 37001:2016, ISO 3834-2:2021, EN 1090-1, and ISO/IEC 17025:2017, as applicable to each policy adopted by your entity and mapped to each principle.								
5.	Specific commitments, goals and targets set by the entity with defined timelines, if any.	KPI has consistently strengthened its sustainability journey by embedding Environmental, Social, and Governance (ESG) principles into its core operations. Guided by its Vision and Values, the Company has established a robust governance framework and set ambitious long-term goals to drive responsible growth.								
<b>Governance Structure</b>										
<ul style="list-style-type: none"> <li>• <b>Board of Directors / Risk Management Committee (RMC)</b> – Provides oversight, approves policies, and reviews ESG-related risks.</li> <li>• <b>Apex Committee</b> – Senior leadership team offering strategic guidance and oversight on ESG matters.</li> <li>• <b>Core/Steering Committee:</b> A cross-functional body responsible for identifying, implementing, and monitoring ESG initiatives across business divisions</li> <li>• <b>Business Unit ESG Leads /Project Teams</b> – Ensure on-ground execution, data collection, and compliance adherence.</li> </ul>										
<b>Sustainability Goals</b>										
<ul style="list-style-type: none"> <li>• <b>Carbon Neutrality by 2040:</b> Achieve carbon neutrality for Scope 1 and 2 emissions across all divisions and locations, supported by initiatives such as solar PV installations, deployment of electric vehicles, energy-efficient equipment, and implementation of ISO 50001 certification for energy management.</li> <li>• <b>Water Neutrality by 2032:</b> Attain water neutrality across operations by implementing rainwater harvesting, zero liquid discharge (ZLD), wastewater recycling, and basin-level water risk assessments.</li> <li>• <b>Circular Economy by 2035:</b> Adopt circular economy principles across construction and demolition waste management, supported by recycling, reuse, and waste footprint assessments.</li> </ul>										
<b>Sustainability Objectives</b>										
<ul style="list-style-type: none"> <li>• <b>Biodiversity Protection:</b> Safeguarding ecosystems by implementing afforestation programs, and adopting sustainable land-use management practices to balance development with ecological stewardship.</li> <li>• <b>Supply Chain Sustainability:</b> Expand supplier evaluations based on ESG criteria, diversify sourcing options, and support suppliers offering sustainable materials.</li> <li>• <b>Sustainable Product &amp; Service Quality:</b> Integrate renewable energy solutions into project portfolios, adopt water conservation techniques in construction, and implement circular economy principles in construction waste.</li> </ul>										

## Business Responsibility and Sustainability Report (BRSR)

Sr. No.	Points	P1	P2	P3	P4	P5	P6	P7	P8	P9
6.	<p>Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.</p> <p>Kalpataru Projects International Limited (KPI) continues to advance its long-term sustainability commitments of achieving Carbon Neutrality by 2040, Water Neutrality by 2032, and implementing a Circular Economy for C&amp;D Waste by 2035. The performance during FY 2026 reflects measurable progress across divisions, while also highlighting areas requiring sustained focus given the scale and complexity of EPC operations.</p> <p><b>Carbon Neutrality by 2040</b></p> <ul style="list-style-type: none"> <li>TU division achieved carbon neutrality, offsetting 10,971.09 tCO<sub>2</sub>e through retirement of 11,600 tCO<sub>2</sub>e high-quality carbon credits.</li> <li>Expanded renewable energy capacity to 618 MWP, including a 3 MWP solar plant at Unlaria exporting over 5 million kWh.</li> <li>Initiated Life Cycle Assessment (LCA) for one of the tower products</li> <li>Energy savings achieved through efficient motors, VFD compressors, BLDC fans, and EV adoption.</li> <li>26% of electricity consumed comes from renewable sources.</li> </ul> <p><b>Water Neutrality by 2032</b></p> <ul style="list-style-type: none"> <li>Constructed two rainwater harvesting ponds for water conservation near village Khatoli (Tehsil Unlaria) with a total capacity of 20,275 KL.</li> <li>Strengthened rainwater harvesting by collecting 24,462 KL rainwater, ZLD systems, and wastewater recycling across sites.</li> <li>Basin-level water risk assessments initiated to guide conservation strategies.</li> </ul> <p><b>Circular Economy (C&amp;D Waste) by 2035</b></p> <ul style="list-style-type: none"> <li>32,168 MT of C&amp;D waste segregated and reused during the year, reducing landfill impact.</li> <li>Achieved reuse in line with the C&amp;D Waste Management Rules, 2025, effective April 2026.</li> <li>Advanced waste segregation systems, recycler tie-ups, and pilot reuse projects in Buildings &amp; Factories and Infrastructure divisions.</li> </ul> <p><b>Biodiversity Protection</b></p> <ul style="list-style-type: none"> <li>Constructed rainwater harvesting systems across project sites, conducted afforestation drives and planted 2.16 lakh+ trees till date and more than 50,000 saplings planted through CSR initiative during FY 2025-26.</li> </ul> <p><b>Supply Chain Sustainability</b></p> <ul style="list-style-type: none"> <li>Expanding ESG-based supplier evaluations through KalpaSetu, diversifying sourcing options, supporting eco-friendly suppliers, and conducting capacity-building modules to enhance supplier awareness and compliance with sustainability practices.</li> </ul> <p><b>Sustainable Product &amp; Service Quality</b></p> <ul style="list-style-type: none"> <li>Integrating renewable energy solutions into project portfolios, adopting water conservation techniques in construction, and implementing construction waste management practices.</li> </ul>									

Sr. No.	Points	P1	P2	P3	P4	P5	P6	P7	P8	P9
7.	<p><b>Governance, leadership and oversight</b></p> <p><b>Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)</b></p> <p>Sustainability at KPI is not a reporting obligation – it is the strategic lens through which we make decisions and measure the enduring worth of what we build. As we present our business responsibility and sustainability report for FY 2025-26, I am pleased to share a year of meaningful progress – marked by stronger systems, deeper accountability, and outcomes that create value across every stakeholder dimension.</p> <p>Our ESG architecture is anchored in robust Board-level oversight, guided by our Code of Conduct, Equal Opportunity policy, EHS policy, Supplier Code of Conduct, Energy Management Policy, Anti-Bribery and Anti-Corruption Policy reinforced by our ISO 37001/2016 ABMS certification. These are not procedural instruments – they are the institutional assurance to investors, regulators, and business partners that our commitments carry structural integrity. A landmark governance milestone this year was the achievement of <b>reasonable assurance</b> for our BRSR disclosures for the first time, significantly enhancing the credibility and reliability of our sustainability reporting.</p> <p>Our sustained investment in ESG has been independently validated by various rating agencies. <b>KPI secured one of the best ranks in India and a position among the top 15 globally</b> in the S&amp;P Global Corporate Sustainability Assessment (CSA) 2025 for the Construction &amp; Engineering sector. We also received a <b>'B' rating in CDP Climate and Water disclosures</b> – placing us among the more transparent and climate-aware organizations in our industry. For our investors and institutional stakeholders, these rankings serve as credible, third-party signals of our ESG performance and long-term risk management.</p> <p>KPI has sustainability commitments: <b>Carbon Neutrality by 2040, Water Neutrality by 2032, and Circularity in C&amp;D waste by 2035</b>. This year's operational performance demonstrates tangible momentum toward these goals.</p> <p>We achieved aggregate energy savings of approximately <b>1,201 MWh</b> across manufacturing units, power businesses, and project sites through energy efficient interventions. Our total owned solar capacity now exceeds <b>6.18 MWP</b>, including a 3 MWP plant at Unlaria that exported approximately <b>5.049 MWh</b> renewable electricity to the grid. Our Energy Management System continues to be implemented and improved in alignment with <b>ISO 50001</b> standards. In our Transmission Line International division, we achieved <b>100% carbon neutrality for the third consecutive year</b> – a demonstration that carbon neutrality is operationally achievable at scale.</p> <p>We have further advanced our decarbonization agenda through low-carbon material adoption, Life Cycle Assessments (LCA), and active preparedness for emerging regulatory frameworks like <b>Carbon Border Adjustment Mechanism (CBAM)</b>. Across our 250+ EPC project sites, water consumption and discharge declined, supported by improved monitoring, increased reuse, and zero liquid discharge commitments. Construction and demolition waste reuse increased by <b>32,168 MT</b>, and hazardous waste continues to be channeled through authorized recyclers.</p> <p>For our employees, communities, and civil society, KPI's social agenda is rooted in the belief that infrastructure must uplift lives, not just landscapes. Through the <b>Kalpataru Foundation</b>, our CSR programmes spanned healthcare, education, vocational training, environmental stewardship, animal welfare, and community development – reaching over <b>99,000+ beneficiaries</b> and extending care to more than 7,400 animals during the year. Crucially, KPI has planted over <b>2.16 lakh trees</b>, with more than <b>50,000+ saplings</b> added this year under CSR – contributing to biodiversity conservation, ecosystem restoration, and climate resilience in the communities where we operate. These are not peripheral activities; they are a direct expression of the purpose that motivates our workforce and defines our social license to operate.</p> <p>For our business partners and supply chain, sustainability does not end at our project gate. This year marked a strategic evolution of <b>KalpaSetu</b>, our ESG supplier assessment framework – transitioning from manual, in-person engagements with 28 suppliers out of 11+ identified significant suppliers to a <b>fully digital platform-based model</b> capable of reaching significantly more suppliers with greater consistency and measurability. Complementing this, KPI is deploying <b>10 structured e-learning modules</b> covering sustainability, circular economy principles, and carbon footprint management, accessible to <b>50 MSME suppliers</b> through an external LMS platform. This is how we build a supply chain that is not merely compliant, but genuinely copable.</p> <p>Our journey has been acknowledged through several prestigious platforms: <b>The Mahatma Award</b> for sustainability leadership; recognition as the <b>Second Fastest Growing Construction Company (Ultra Large Category)</b> and recipient of the <b>India's Wealth Creators Award</b> at Construction World Global Awards 2025; and the <b>National MIKE Award 2025 (Gold Category)</b> along with the <b>Most Outstanding Global MIKE Award Winner 2025</b>.</p> <p>The infrastructure we build today will define the resilience, connectivity, and quality of life of generations to come. That responsibility shapes every project we undertake. We remain committed to accelerating our sustainability roadmap through innovation, regulatory alignment, transparent reporting, and genuine stakeholder partnership. With ESG embedded at the core of our business strategy, I am confident that KPI is well-positioned to deliver sustained long-term value – for our shareholders, our employees, our customers, our communities, and the planet.</p> <p>I extend my sincere gratitude to our Board, leadership team, employees, supply chain partners, customers, and all stakeholders for the trust and partnership that makes this journey possible.</p>									
8.	<p><b>Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).</b></p> <p>Name: Mr. Manish Mohnot Designation: Managing Director &amp; Chief Executive Officer DIN: 01229696</p>									

## Business Responsibility and Sustainability Report (BRSR)

Sr. No.	Points	P1	P2	P3	P4	P5	P6	P7	P8	P9
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.	<p>Yes. Kalpataru Projects International Limited has embedded sustainability governance at the highest levels of its leadership structure. The Board of Directors exercises ESG oversight through the Risk Management Committee (RMC), which reviews material ESG risks, evaluates mitigation strategies, and receives structured sustainability reporting on a quarterly basis, with significant issues escalated to the full Board. At the executive level, the Managing Director &amp; CEO provides strategic direction on key environmental and social matters, supported by the Chief Sustainability Officer (CSO) who holds primary accountability for translating Board-level commitments into operational reality, working through the Apex Committee which meets on periodic basis.</p> <p>To ensure this governance intent cascades effectively across the organization, a Sustainability Steering Committee comprising senior functional heads across Environment, Health &amp; Safety, HR, Legal, Procurement, and Finance meets monthly to drive cross-functional implementation and data integrity. A dedicated ESG Department operationalizes sustainability initiatives on the ground, working in close coordination with the MD &amp; CEO, while Business Unit ESG Leads ensure site-level compliance, data reporting, and escalation, creating an integrated governance chain from the boardroom to project sites.</p>								

### 10. Details of Review of NGRBCs by the Company

Sr. No.	Subject for Review	Indicate whether review was undertaken by Director/Committee of the Board/ Any other Committee								
		P1	P2	P3	P4	P5	P6	P7	P8	P9
1.	Performance against above policies and follow up action	<p>KPI's policies are formulated by the Board or the Managing Director &amp; CEO and are periodically reviewed as directed by the Board, MD, or relevant committees. These reviews assess the effectiveness of the policies and lead to necessary revisions to ensure continued relevance and alignment with the Company's objectives.</p> <p>KPI ensures strict compliance with all applicable statutory requirements. Compliance with governing laws and regulations is systematically monitored, and any deviations are promptly addressed, reinforcing the Company's commitment to operating within established legal, regulatory, and ethical frameworks.</p>								
2.	Compliance with statutory principles, and rectification of any non-compliances	<p>KPI ensures strict compliance with all applicable statutory requirements. Compliance with governing laws and regulations is systematically monitored, and any deviations are promptly addressed, reinforcing the Company's commitment to operating within established legal, regulatory, and ethical frameworks.</p>								

### 11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.

P1	P2	P3	P4	P5	P6	P7	P8	P9
Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

The assessments are conducted by independent specialist agencies with domain expertise aligned to the respective policies. We have engaged firms such as TÜV SÜD South Asia Private Limited, Alcumus ISOQAR Limited, BSI and other accredited bodies to ensure credible and robust evaluations.

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

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the Principles material to its business (Yes/No)									
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 programs on any of the Principles during the financial year

Sr. No.	Segment	Total number of training and awareness programs held*	Topics/principles covered under the training	% age of persons in respective category covered by the awareness programs
1.	Board of Directors	11	Familiarization Programmes are conducted for Directors from time to time which cover topics like Governance, Risk Management, Regulatory updates, Anti-Bribery and Anti-Corruption, Code of Conduct, etc.	100%
2.	Key Managerial Personnel	4	Anti-Bribery and Anti-Corruption, Kalpataru Code of Conduct (KCoC), Occupational Health & Safety Management, etc.	97%
3.	Employees other than BoDs and KMPs	32,549	Ethical Conduct, Anti-Bribery & Anti-Corruption Practices, Functional trainings including operations, Management Systems, Leadership development, Project Management, Finance for Non-Finance, Behavioral & Soft Skills, Environmental Management System, Occupational Health & Safety Management, Quality Management, Sustainability, Business and Strategy, Joining and Safety inductions etc.	92%
4.	Workers	51,427	Contractor Safety Management, Toolbox Talk / Safety Communication, Unsafe Act / Unsafe Condition, Behaviour-Based Safety (BBS), Work at Height Safety, Permit to Work (PTW) System, Emergency Mock Drill Training, First Aid Awareness, ISO 45001 Awareness.	100%

\*Note: For BoD and KMPs, the parameter 'Total number of training and awareness programs held' has been disclosed in number of sessions conducted. For Employees (other than BoD and KMP) and Workers the parameter 'Total number of training and awareness programs held' refers to the total number of trainings undergone during the year.

#### 2. Details of fines/penalties/punishment/award/compounding fees/settlement amount paid in proceedings (by the entity or by its 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 Requirements) Regulations, 2015 and as disclosed on the entity's website)

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

## Business Responsibility and Sustainability Report (BRSR)

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

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

4. Does the entity have an Anti-Corruption Policy or Anti-Bribery Policy? If yes, provide details in brief and if available, provide a web-link to the policy.

The Company maintains a zero-tolerance approach towards bribery and corruption in all its business operations. The Company has a robust Anti-Bribery and Anti-Corruption (ABAC) Policy, aligned with ISO 37001 standards, which applies to employees, subsidiaries, joint ventures, suppliers, contractors, and other business partners. The policy prohibits facilitation payments and any direct or indirect offering, acceptance, or solicitation of bribes, including through third parties. KPII has also implemented a Third-Party Due Diligence (TPDD) framework to identify and mitigate corruption risks, particularly in dealings with government officials, gifts, hospitality, and donations. The Company is committed to conducting business with integrity and in compliance with applicable laws across all geographies.

### Anti-Bribery Anti-Corruption Policy

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

Segment	FY 2026	FY 2025
1. Directors	NIL	NIL
2. Key Managerial Personnel	NIL	NIL
3. Employee	NIL	NIL
4. Workers	NIL	NIL

6. Details of complaints with regard to conflict of interest

Sr. No.	Segment	FY 2026		FY 2025	
		Number	Remarks	Number	Remarks
1.	Number of complaints received in relation to issues of Conflict of Interest of the Directors	NIL	NIL	NIL	NIL
2.	Number of complaints received in relation to issues of Conflict of Interest of the KMPs	NIL	NIL	NIL	NIL

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

There were no cases of fines, penalties, or actions taken by regulators, law enforcement agencies, or judicial institutions against the Company in relation to corruption or conflicts of interest. Accordingly, no corrective actions were required or undertaken in this regard. The Company continues to uphold the highest standards of integrity, transparency, and ethical conduct across all its operations.

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

	FY 2026	FY 2025
Number of days of accounts payables	120	132

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

Parameter	Metrics	FY 2026	FY 2025
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	7%	8.40%
	b. Number of trading houses where purchases are made from	1,415	926
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	32.76%	50%
Concentration of Sales	a. Sales to dealers/ distributors as % of total sales		
	b. Number of dealers/ distributors to whom sales are made		
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors		
Share of RPT's in	a. Purchases with related parties/ Total Purchases)	0.6%	0.7%
	b. Sales (Sales to related parties/ Total Sales)	0.9%	0.9%
	c. Loans and advances (Loans and advances given to related parties/ Total loans and advances)	97.9%	99.4%
	d. Investments (Investments in related parties/ Total investments made)	100.0%	87.9%

Given the nature of business, this parameter is not applicable to RPII.

## LEADERSHIP INDICATORS

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

Total number of awareness programs held	Topics/principles covered under the training	% age of value chain partners covered (by value of business done with such partners) under the awareness programs
1	Awareness and training on the newly launched Procure-to-Pay (P2P) platform covering end-to-end digital procurement processes, including RFQ issuance and vendor quotation submission. The programme emphasized ethical, transparent, and accountable business practices through system-driven workflows, audit trails, and equal access to information for all vendors	~35%
1	In-depth training session was carried out on Anti-Bribery Management System	157 suppliers were covered in this training session.

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, to manage conflicts of interest involving members of the Board, the Company obtains annual disclosures from each Director at the beginning of the financial year. Directors are also required to promptly disclose any changes in their interests during the year. As part of this process, any Director with a conflict of interest is restricted from participating in discussions or voting on matters where such conflict or personal interest exists, while being present.

**Principle 2**

Businesses should provide goods and services in a manner that is sustainable and safe.

**ESSENTIAL INDICATORS**

- 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.

S. No.	Segment	FY 2026	FY 2025	Details of improvements in environmental and social impacts
1	R&D	3.44%	3.42%	KPIL has advanced environmental and social impact by investing in innovative technologies such as formwork systems, eco-friendly curing compounds, renewable energy integration (solar PV, biomass efficiency upgrades) and rainwater harvesting structures. These innovations delivered measurable gains in energy conservation, water efficiency, reduced landfill impact, and enhanced ecological resilience, while also supporting employee wellbeing, community engagement, and supplier capacity building under KalpaSetu.
2	CAPEX	4.70%	4.38%	

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

Yes, KPIL has robust procedures in place for sustainable sourcing, anchored in its newly launched KalpaSetu-KPIL's Sustainable Supply Chain Program 2026. This initiative demonstrates a structured and multi-dimensional approach to embedding sustainability across the supply chain, guided by KPIL's Sustainable Procurement Policy.

**Key Procedures for Sustainable Sourcing**

**Supplier Code of Conduct**

All supply chain partners must sign and adhere to a comprehensive code that enforces compliance with sustainability policies and responsible business practices. This ensures that sustainability is embedded right at the onboarding stage.

[Kalpataru Supplier Code of Conduct \(KSCC\)](#)

**ESG Assessments**

Through collaboration with a third party ESG platform, KPIL systematically evaluates suppliers' ESG performance. This helps identify gaps, drive continuous improvement, and align suppliers with KPIL's sustainability commitments.

**Digital Monitoring and Governance**

Advanced dashboards and analytics provide end-to-end visibility into supplier compliance and sustainability performance. Suppliers meeting defined criteria are integrated into the MIS for ongoing evaluation and governance.

**Capacity Building**

KPIL is equipping 50 MSME suppliers with 10 e-learning modules on sustainability, circular economy, and carbon footprint management via the Digital LMS platform. This strengthens supplier capabilities and awareness.

- if yes, what percentage of inputs were sourced sustainably?

Upon onboarding to the digital monitoring and governance platform for supplier compliance and sustainability, KPIL will gain enhanced visibility into the sourcing of sustainably procured inputs. In line with our commitment to reducing embodied carbon in our developments, we have already initiated the procurement and use of sig-based (GGBS) cement.

Additional details on such material procurements have been provided under Principle 2 Leadership Indicators (Clause 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.

Product	Process to safely reclaim the product*
Plastics (including packaging)	NA
E- Waste	NA
Hazardous Waste	NA
Other Waste	NA

\* (NA - Not Applicable): As KPIL is an EPC company engaged in sectors such as Power Transmission and Distribution, Buildings & Factories, Water, Railways, Oil & Gas, and Urban Infrastructure, it does not deal with consumer goods that require reclamation at the end of their lifecycle. Nonetheless, KPIL implements suitable procedures to recycle, reuse, and dispose of waste generated during project execution, adhering to regulatory standards.

- 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.

Yes, Extended Producer Responsibility (EPR) is expected to become applicable to the Company's activities under the Environment (Construction and Demolition) Waste Management Rules, 2025, notified by the Ministry of Environment, Forest and Climate Change (MoEFCC), which have come into effect from April 1, 2026. In anticipation of the forthcoming regulations, the Company has initiated preparatory actions to align its waste management practices with the EPR framework.

During the reporting year, the Company was in the planning and readiness stage, which included development of an EPR compliance roadmap, exploration of engagements with authorized recyclers and waste management agencies, internal capacity-building through training and awareness initiatives for project teams, and formulation of monitoring and compliance mechanisms to support effective implementation. These preparatory measures are intended to enable a smooth transition once the EPR provisions become enforceable and to support sustainable construction practices.

**LEADERSHIP INDICATORS**

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

The Company has initiated a Life Cycle Assessment (LCA) for Galvanised Steel Lattice Transmission Towers manufactured at its domestic facilities in Gandhinagar (Gujarat) and Raipur (Chhattisgarh). The assessment aims to systematically evaluate and quantify the environmental impacts across the product life cycle, enhance transparency at the product level, and support informed decision-making for clients and stakeholders.

NIC Code	Name of Product/Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective/Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the web-link.
2511 (Manufacture of structural metal products)	400 KV Galvanised Steel Lattice Transmission Tower	Export product - % turnover contribution under assessment	Cradle to extended gate (raw material extraction to tower assembly at site)	Yes (assessment aligned with ISO 14040/14044 standards, external validation involved)	No (results not yet published in public domain)

## Business Responsibility and Sustainability Report (BRSR)

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. The Company has initiated a Life Cycle Assessment (LCA) study, and the results will be disclosed in the forthcoming financial year's BRSR reporting.

Name of Product/Service	Description of the risk/concern Action Taken	Description of the risk/concern Action Taken
400 KV Galvanised Steel Lattice Transmission Tower	Emissions and waste generation during galvanization and fabrication of transmission towers. measures, and strengthen circularity initiatives	Initiated LCA to identify hotspots, improve material efficiency, adopt energy transition measures, and strengthen circularity initiatives

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

Indicate input material	Recycled or re-used input material to total material	
	FY 2026	FY 2025
SLAG (GGBS)	0.15%	NA

During the reporting year, recycled input materials constituted 0.15% of total net purchase (by value). This primarily includes procurement of GGBS (Ground Granulated Blast Furnace Slag) / slag which is used as a sustainable alternative to conventional materials, supporting resource efficiency and reduction of environmental impact.

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

	FY 2026				FY 2025			
	Re-used	Recycled	Safely Disposed	Safely Disposed	Re-used	Recycled	Re-used	Safely Disposed
Plastics (including packaging)	NA	NA	NA	NA	NA	NA	NA	NA
E-waste	NA	NA	NA	NA	NA	NA	NA	NA
Hazardous waste	NA	NA	NA	NA	NA	NA	NA	NA
Other Waste	NA	NA	NA	NA	NA	NA	NA	NA

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

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
NA	NA

### 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	Total Number (A)	% of employees covered by								
		Health Insurance (B)	Accident Insurance (C)	Maternity Benefits (C/A)	Paternity Benefits (D/A)	Day Care Facilities (E/A)	Day Care Facilities (F/A)			
<b>Permanent Employees</b>										
Male	10,746	100	10,746	100	-	-	10,746	100	10,746	100
Female	436	100	436	100	436	100	-	-	436	100
<b>Total</b>	<b>11,182</b>	<b>100</b>	<b>11,182</b>	<b>100</b>	<b>436</b>	<b>100</b>	<b>10,746</b>	<b>100</b>	<b>11,182</b>	<b>100</b>
<b>Other than Permanent Employees</b>										
Male	2,919	100	2,919	100	-	-	2,919	100	-	-
Female	45	100	45	100	45	100	-	-	-	-
<b>Total</b>	<b>2,964</b>	<b>100</b>	<b>2,964</b>	<b>100</b>	<b>45</b>	<b>100</b>	<b>2,919</b>	<b>100</b>	<b>-</b>	<b>-</b>

Note: The data for other than permanent workers covers contract workers directly engaged by KPII and does not include sub-contracted workers.

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

Category	Total Number (A)	% of workers covered by								
		Health Insurance (B)	Accident Insurance (C)	Maternity Benefits (C/A)	Paternity Benefits (D/A)	Day Care Facilities (E/A)	Day Care Facilities (F/A)			
<b>Permanent Workers</b>										
Male	6	100	6	100	-	-	6	100	-	-
Female	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>6</b>	<b>100</b>	<b>6</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>6</b>	<b>100</b>	<b>-</b>	<b>-</b>
<b>Other than Permanent Workers</b>										
Male	14,288	100	14,288	100	-	-	-	-	-	-
Female	209	100	209	100	209	100	-	-	-	-
<b>Total</b>	<b>14,497</b>	<b>100</b>	<b>14,497</b>	<b>100</b>	<b>209</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Note: The data for other than permanent workers covers contract workers directly engaged by KPII and does not include sub-contracted workers.

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

Cost incurred on well-being measures as a % of total revenue of the Company	FY 2026	FY 2025
	0.15%	0.16%

## Business Responsibility and Sustainability Report (BRSR)

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

Sr. No.	Benefits	FY 2026		FY 2025	
		No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (V/N/N.A.)	Deducted and deposited with the authority (V/N/N.A.)
1.	PF	100	100	Yes	Yes
2.	Gratuity	100	100	NA	NA
3.	ESI*	100	100	Yes	Yes
4.	Superannuation	-	-	-	-
5.	Others	-	-	-	-

\*Data covers permanent employees and workers

\*ESI: The ESI available areas are covered with ESIC facility. However, in case of non-availability of ESIC, workmen compensation policy is subscribed.

### 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, the premises/offices of the Company are accessible to differently abled employees and workers, in line with the requirements of the Rights of Persons with Disabilities Act, 2016. The Company has taken necessary steps to ensure accessibility, including provisions such as ramps, wheelchairs, accessible restrooms, and barrier-free entry/exit points. The Company remains committed to further enhancing accessibility standards across all locations.

### 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 an Equal Opportunity Policy in line with the requirements of the Rights of Persons with Disabilities Act, 2016. The policy ensures non-discrimination and equal opportunities for persons with disabilities across all employment practices. The policy is internally documented and communicated to employees.

For further information on our Equal Opportunity Policy, please visit Equal Opportunity Policy [Equal Opportunity Policy](#)

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

Gender	Permanent Employees		Permanent Workers	
	Return to work Rate (%)	Retention Rate (%)	Return to work Rate (%)	Retention Rate (%)
Male	100	90.05	NA	NA
Female	100	90.50	NA	NA
<b>Total</b>	<b>100</b>	<b>90.28</b>	<b>NA</b>	<b>NA</b>

### 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.

- Permanent Workers  
KPII has established several key policies to address employee concerns, including the Grievance Redressal Policy, Whistleblower Policy, and Anti-Sexual Harassment Policy, among others. Employees and workers can report issues under the relevant policy depending on the nature of the grievance. Additionally, the Company offers an internal HR helpdesk portal for employees to submit complaints, which are managed by a dedicated team. Employees can monitor the status and resolution of their complaints via this portal.
- Other than Permanent Workers  
Whistleblower complaints can be reported by calling the helpline at +91-7923214100 or emailing [abms@kalpataruprojects.com](mailto:abms@kalpataruprojects.com), or sending a letter to the Company at Kalpataru Projects International Limited, 101, Part III, G.I.D.C Estate, Sector 28, Gandhinagar - 382028, Gujarat, India. For complaints related to sexual harassment, employees can contact any member of the Internal Complaints Committee.
- Permanent Employees  
More information on the Grievance Redressal Policy can be found here: [Grievance Redressal Policy](#)
- Other than Permanent Employees

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

Category	FY 2026			FY 2025		
	Total employees/workers in respective category (A)	No. of employees/workers in respective category, who are part of association (s) or Union (B)	% (B/A)	Total employees/workers in respective category (C)	No. of employees/workers in respective category, who are part of association (s) or Union (D)	% (D/C)
	<b>Total Permanent Employees</b>					
Male	10,746	0	0	9,520	0	0
Female	436	0	0	350	0	0
	<b>Total Permanent Workers</b>					
Male	6	0	0	11	0	0
Female	0	0	0	0	0	0

Note: None of our permanent employees or workers are a part of recognized association(s) or Unions.

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

Category	FY 2026			FY 2025		
	Total (A)	On Health and safety measures (B)	On Skill upgradation (C)	Total (D)	On Health and safety measures (E)	On Skill upgradation (F)
	<b>Permanent Employees</b>					
Male	10,746	4,308	42	9,520	3,075	32.30
Female	436	118	27	350	77	22.00
<b>Total</b>	<b>11,182</b>	<b>4,426</b>	<b>39.50</b>	<b>9,870</b>	<b>3,152</b>	<b>31.94</b>
	<b>Permanent Workers</b>					
Male	6	6	100	11	11	100
Female	0	0	0	0	0	0
<b>Total</b>	<b>6</b>	<b>6</b>	<b>100</b>	<b>11</b>	<b>11</b>	<b>100</b>

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**Business Responsibility and Sustainability Report (BRSR)**

**9. Details of performance and career development reviews of employees and workers:**

Category	FY 2026		FY 2025			
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
<b>Employees</b>						
Male	10,746	10,746	100	9,520	9,520	100
Female	436	436	100	350	350	100
<b>Total</b>	<b>11,182</b>	<b>11,182</b>	<b>100</b>	<b>9,870</b>	<b>9,870</b>	<b>100</b>
<b>Workers</b>						
Male	6	6	100	11	11	100
Female	0	0	100	0	0	0
<b>Total</b>	<b>6</b>	<b>6</b>	<b>100</b>	<b>11</b>	<b>11</b>	<b>100</b>

Note: All eligible employees have received performance and career development reviews.

**10. Health and Safety Management System**

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

Yes, KPIL is committed to effective management of Occupational Health and Safety (OHS) as an integral part of its business operations, with a strong focus on achieving "Zero Harm to People & Environment." The company emphasizes prevention of injuries, protection of employee health, and safeguarding of the environment across all activities. It promotes a positive safety culture through training, communication, and active participation of employees and stakeholders, while ensuring compliance with applicable legal and other requirements. KPIL also focuses on continual improvement through regular audits, risk management practices, and adoption of best industry standards. We have adopted an ISO 45001:2018 certified occupational health and safety management system. Occupational health and safety are managed through established practices including Hazard Identification and Risk Assessment (HIRA) and detailed Root Cause Analysis. Through the use of Kalpa Suraksha Dashboard, KPIL enhances transparency and real-time oversight of safety indicators across its operations.

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

KPIL recognizes the importance of identifying the hazards and assessment of safety and health risk. Therefore, all hazards or potential hazards at workplaces to be identified. All departmental and worker representatives are involved in the risk assessment process.

Following are process to identified the work-related hazards and assess risks of routine and non-routine basis.

- To carry out Group Risk Assessment
- To identify the hazard having significant risk
- Evaluate the Risk level of all identified hazard
- Suitable control measures to be implemented to control the risk.

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

KPIL follows a structured and systematic approach to identify work-related hazards and assess risks for both routine and non-routine activities. For routine operations, hazard identification is carried out through Job Safety Analysis (JSA), adherence to Occupational Control Procedures (OCs), regular workplace inspections & Audits. For non-routine or high-risk activities, a Permit-to-Work (PTW) system is implemented, supported by detailed risk assessments and method statements prior to execution.

Identified risks are evaluated and controlled using the hierarchy of controls, prioritizing elimination of hazards, followed by substitution, engineering controls, administrative controls, and use of personal protective equipment (PPE) to minimize residual risks.

- Ensuring quality and competency: KPIL ensures the effectiveness and quality of these processes by engaging competent and trained personnel to conduct risk assessments. Regular training programs, certifications, and refresher sessions are provided to enhance employee competency. Additionally, internal audits, inspections, and supervisory reviews are conducted to validate the adequacy and consistency of hazard identification and risk assessment processes.
- Use of results for continual improvement: The outcomes of hazard identification and risk assessments, along with findings from incident investigations, 3<sup>rd</sup> Layered audits, and inspections, are systematically analyzed to identify trends and areas for improvement. These insights are used to update control measures, revise procedures, and strengthen the Occupational Health and Safety Management System (OHSMS). Continuous monitoring and feedback mechanisms ensure that the system evolves and improves over time.

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

Yes, we offer medical and healthcare services to our employees that are not related to occupational activities.

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

Sr. No.	Safety Incident/Number	Category	FY 2026	FY 2025
1.	Last Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0.022
		Workers	0.11	0.067
2.	Total recordable work-related injuries	Employees	0	1
		Workers	119	76
3.	No. of fatalities	Employees	0	0
		Workers	9	4
4.	High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
		Workers	0	0

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

KPIL ensures a safe and healthy workplace through a structured Occupational Health and Safety Management System aligned with ISO 45001:2018. Systematic hazard identification and risk assessment processes are implemented, supported by defined SOPs and control measures. Regular training, safety inspections, audits, and strict use of PPE ensure compliance and risk mitigation. Additionally, robust incident reporting, emergency preparedness, and health monitoring practices drive continual improvement in safety performance.

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

Category	FY 2026		FY 2025	
	Filed during the year	Pending resolution at the end of year	Filed during the year	Pending resolution at the end of year
Working Conditions	0	0	0	0
Health and Safety	0	0	1	0

## Business Responsibility and Sustainability Report (BRSR)

### 14. Assessments for the year

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

\*All our facilities and manufacturing plants undergo three-layer internal assessments- location based assessment, regional office assessment and corporate assessment. Each facility is assessed at least once a quarter internally. External assessments are carried out by Clients, Third Party Certification agencies, Government and regulatory authorities at regular intervals.

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

At KPII, all safety-related incidents are thoroughly investigated in accordance with a comprehensive incident investigation procedure. A dedicated investigation team is constituted to examine the incident in detail and a structured root cause analysis, including "why-why analysis," is carried out to identify underlying causes. Based on the findings, appropriate corrective and preventive actions (CAPA) are systematically implemented to mitigate risks and prevent recurrence. Furthermore, key learnings and outcomes from the investigations are disseminated across all projects through EHS alerts, which are reinforced during toolbox talks, safety meetings, and training sessions. This structured approach enables KPII to effectively address safety-related incidents, while continuously strengthening its health and safety practices and mitigating significant risks identified during assessments.

### 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

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

KPII has continued to conduct statutory compliance reviews and due diligence assessments of its value chain partners during the current year to ensure strict adherence to regulations governing the deduction of statutory dues. The Company places strong emphasis on incorporating all relevant clauses related to statutory dues within agreements with these partners, thereby reinforcing accountability and compliance across its value chain.

### 3. Provide the number of employees/workers having suffered high consequence work related injury/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:

	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 2026	FY 2025	FY 2026	FY 2025
Employees	0	0	0	0
Workers	9	4	0	4

### 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, KPII provides transition assistance programs to support employees in managing career transitions arising from retirement or separation. These may include final settlement support, retirement planning guidance, knowledge transfer processes, and assistance in ensuring a smooth transition.

Furthermore, KPII has adopted a policy to extend medical insurance coverage to retired employees and their spouses, ensuring continued healthcare support even after 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	100
Working Conditions	100

KPII has launched KalpaSetu, its dedicated ESG assessment programme for significant suppliers, to evaluate supplier sustainability performance, identify gaps, and support continuous improvement. The assessment covers critical areas such as health and safety practices and working conditions, with 100% coverage for assessed partners. Under this programme, 11+ significant suppliers have been identified, of which 28 were assessed during the year through the KalpaSetu platform. Assessment findings are shared with suppliers along with recommendations to strengthen compliance and align with KPII's sustainability commitments across the value chain.

### 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.

No significant risks or concerns were identified during the ESG assessments conducted during the year. The Company ensures that all supply chain partners understand and formally acknowledge its Suppliers Code of Conduct, which is a mandatory requirement during the vendor registration and onboarding process.

To further strengthen ESG awareness and compliance, the Company engages with suppliers on key policies and expectations. In cases where observations or potential risks are identified, appropriate corrective and preventive actions are initiated to address them and support continuous improvement across the value chain.

**Principle 4**

**Businesses should respect the interests of and be responsive to all its stakeholders.**

**ESSENTIAL INDICATORS**

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

KPIL has established a structured stakeholder identification process aligned with the nature, scale, and complexity of its business operations and activities. The process involves systematic mapping of both internal and external stakeholders by evaluating their influence, impact, and significance to the Company's operations, growth, and revenue generation. To identify and prioritise relevant stakeholders, KPIL maintains a stakeholder prioritisation matrix that considers key parameters such as impact, interest, influence, legitimacy, and criticality. The Company ensures regular coordination, monitoring, and engagement with stakeholders to foster constructive and long-term relationships. The stakeholder identification process broadly includes identifying stakeholders, undertaking periodic reviews, selecting appropriate communication channels, and determining the frequency of engagement.

- a. **Stakeholder Identification:** The process for identifying stakeholders takes into account factors such as their impact on the Company, level of interest, influence on decision-making, legitimacy, and criticality to business operations. By encompassing a wide spectrum of stakeholders, the Company endeavours to understand their concerns, needs, and expectations and accordingly prioritise its actions.
- b. **Review Process:** KPIL periodically reviews and updates its stakeholder identification process in response to changes in regulatory requirements, business operations, market dynamics, and evolving ESG-related practices. Continuous interaction with stakeholders is maintained and feedback is captured and addressed, as appropriate.
- c. **Channels of Communication:** Stakeholders are engaged through multiple communication channels, including physical and virtual meetings, site visits, feedback surveys, focus group discussions, email communication, and periodic interactions. The selection of communication channels is based on stakeholder accessibility, group size, and engagement requirements.
- d. **Frequency of Engagement:** The frequency of engagement is determined based on the nature, relevance, and priority of each stakeholder group, and may range from daily and weekly interactions to quarterly, semi-annual, or annual engagements. Based on this stakeholder identification process, the Company has established accountability through allocation of resources, definition of roles and responsibilities, and implementation of proactive and customised engagement programmes that consider the specific needs and importance of each stakeholder group. Periodic awareness initiatives are also undertaken to strengthen stakeholder engagement practices and monitor related activities. Key stakeholder groups identified by the Company include:
  - **Employees and Shareholders:** influence both the financial and non-financial performance and long-term direction of the Company.
  - **Customers:** impact the Company's growth and business continuity; products and services are aligned with customer requirements.
  - **Suppliers and Contractors:** Enable timely supply of materials, products, and services critical to project execution.
  - **Communities:** Contribute to socio-economic development and support inclusive and sustainable growth in project areas.
  - **Governments and Regulatory Bodies:** Establish and enforce laws, regulations, and guidelines to ensure ethical, transparent, and compliant business operations.

**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 and Marginalized group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly/ others - please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees (Permanent, Contract, Workers)	Partially Yes (Yes for workers/contract workforce; No for permanent staff)	Emails, HR portals, town halls, training sessions, surveys, notice board, Kalptaran magazine, grievance mechanisms, site meetings	Continuous; formal reviews annually/ mid-year, surveys annually/bi-annually	Employee wellbeing, compensation & benefits, EHS, career development, training, engagement, grievance redressal and etc.
Investors and Shareholders	No	Quarterly earnings calls, investor conferences, investor meetings, company website, investor presentations, press releases and financial reports, communication of financial results via prominent newspapers, information pertaining to dividends, notices and agm communicated via e-mail.	Quarterly (in case of AGM, annually)	Financial performance, ethical, anti-bribery & anti-corruption practices, risk modeling, protection of rights of all stakeholders, robust strategy for long-term value creation.
Customers	No	Client meetings, periodic project review meetings, performance reports	Regularly	Customer service and claim settlement, ethical, anti-bribery and anti-corruption practices, customized solutions, product / project pricing, customer privacy and data protection.
Suppliers	No	Site visits and inspections, supplier meetings, regular interactions, Kalpasetu assessment platform, emails	Regularly	Ethical practices, anti-bribery compliance, transparency, fair procurement, timely payments, and ESG performance through Kalpasetu (including EHS and sustainability improvements).
Communities	Yes	Through on-ground NGO partners	Ongoing	Advancing sustainability, ethical, anti-bribery and anti-corruption practices, contribution to community welfare, healthier and safer societies
Government and Regulatory Authorities	No	Responding to Government circulated notifications, Filings and Disclosures	As and when Statutory required	Disclosures, corporate governance, adequacy of solvency, fair and transparent reporting, timely compliances, statutory and legal compliance, support for government policy

**LEADERSHIP INDICATORS**

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

KPIL undertakes structured and regular consultations with its stakeholders on economic, environmental, and social topics through multiple engagement mechanisms, including direct interactions, meetings, surveys, and other appropriate platforms, as outlined under Principle 4, Question 2 of this Report.

Feedback and inputs received from these stakeholder engagements are analysed at the management level by relevant business and functional heads. Key observations, concerns, and insights are reviewed by designated committees such as the Stakeholders' Relationship Committee, the Corporate Social Responsibility Committee, and the Risk Management Committee, in accordance with their respective mandates.



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

a. Median Remuneration/wages:

	Male		Female	
	Number	Median remuneration/salary/wages of respective category (INR)	Number	Median remuneration/salary/wages of respective category (INR)
Board of Directors (BoD)	7	449 Lakhs	1	42.25 Lakhs
Key Managerial Personnel	3	825.87 Lakhs	1	143.13 Lakhs
Employees other than BoD and KMP	10,743	9 Lakhs	435	6.5 Lakhs
Workers	6	5.81 Lakhs	0	0 Lakhs

\*Note - Ms. Anjali Seth retired on May 18, 2025 and hence her remuneration is not considered in above table.

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

	FY 2026	FY 2025
Gross wages paid to females as % of total wages	2.84%	2.82%

**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. KPIL has designated the **Chief Human Resources Officer (CHRO)** as the focal point for human rights oversight. The CHRO leads the organization's approach to non discrimination, equal opportunity, and fair treatment, supported by HR representatives at plants and project sites who facilitate awareness and adoption of the **Corporate Human Rights Policy**. This policy extends expectations to subsidiaries, joint ventures, suppliers, and contractors, ensuring alignment with applicable human rights standards and legal requirements.

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

KPIL enforces strict adherence to its **Human Rights Policy and Code of Conduct**, which apply universally across employees, workers, and value chain partners. Complaints related to injustice, unfairness, or violation of dignity can be raised through site management teams, one on one interactions, safety meetings, and periodic assessments. Additionally, KPIL operates a dedicated **HR Helpdesk portal** that allows employees to submit and track grievances confidentially. These mechanisms ensure timely resolution, protect complainants from prejudice, and uphold dignity, fairness, and equality across the workplace.

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

	FY 2026		FY 2025	
	Filed during the year	Pending resolution at the end of year	Filed during the year	Pending resolution at the end of year
Sexual Harassment	NIL	NIL	NIL	NIL
Discrimination at workplace	NIL	NIL	NIL	NIL
Child Labor	NIL	NIL	NIL	NIL
Forced Labor / Involuntary Labor	NIL	NIL	NIL	NIL
Wages	NIL	NIL	NIL	NIL
Other human rights related issues	NIL	NIL	NIL	NIL

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

	FY 2026	FY 2025
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	NIL	NIL
Complaints on POSH as a % of female employees/workers	NA	NA
Complaints on POSH upheld	NA	NA

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

KPIL reinforced its commitment to an inclusive and rights based workplace by embedding stronger safeguards into its governance framework. The company ensures that individuals raising concerns—whether related to sexual harassment, workplace discrimination, or broader human rights issues—are fully protected against retaliation or adverse consequences. Oversight is provided through a structured POSH Committee operating under the Sexual Harassment of Women at Workplace Act, 2013, complemented by a robust **Whistleblower Policy** that guarantees confidentiality, independent reporting channels, and non retaliation assurances.

Together, these mechanisms encourage transparent reporting, safeguard whistleblowers from unfair treatment, and strengthen accountability across the organization. By making the Whistleblower Policy publicly accessible and integrating it into its governance systems, KPIL continues to uphold dignity, fairness, and trust as core values in its workplace culture.

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

Yes - Human Rights requirement, is covered under the Employment Practices section of Kalpataru Supplier Code of Conduct which the supplier has to sign during vendor registration process.

**10. Assessments for the year**

Section	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Sexual Harassment	100
Discrimination at workplace	100
Child Labor	100
Forced Labor / Involuntary Labor	100
Wages	100
Others- please specify	100

During FY 2025-26, KPIL ensured that 100% of its plants and offices were assessed across key parameters including sexual harassment, workplace discrimination, child labour, forced or involuntary labour, wages, and other statutory requirements.

Cross functional teams from HR, Industrial Relations, Administration, Projects, and EHS were engaged to oversee the process, ensuring comprehensive coverage of human rights, labour practices, and workplace ethics. The assessments reinforce KPIL's commitment to responsible business conduct and continuous improvement across its operations and value chain.

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

No material risks or issues were identified during the assessment conducted in the year.

## Business Responsibility and Sustainability Report (BRSR)

### LEADERSHIP INDICATORS

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

During the reporting year, KPIL continued to strengthen its human rights governance framework through established policies and structured grievance redressal mechanisms. The Company has in place comprehensive processes to address human rights concerns, including the Grievance Redressal Policy, Prevention of Sexual Harassment (POSH) Policy, and Corporate Human Rights Policy, which collectively ensure timely identification, escalation, and resolution of complaints.

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

KPIL did not undertake a formal, standalone Human Rights Due Diligence assessment.

However, the Company continues to address human rights considerations through its existing frameworks and processes, including its Corporate Human Rights Policy, Code of Conduct, and supplier assessment mechanisms, which incorporate elements of human rights risk evaluation across operations and the value chain. Human rights aspects are also embedded within internal audits, compliance reviews, and supplier engagement processes, ensuring ongoing oversight and risk mitigation.

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

Yes, the premises/offices of the Company are accessible to differently abled employees and workers, in line with the requirements of the Rights of Persons with Disabilities Act, 2016. The Company has taken necessary steps to ensure accessibility, including provisions such as ramps, wheelchairs, accessible restrooms, and barrier-free entry/exit points. The Company remains committed to further enhancing accessibility standards across all locations.

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

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	100
Discrimination at workplace	100
Child Labor	100
Forced Labor/Involuntary Labor	100
Wages	100
Others	100

Note: Value chain partners, including material suppliers and contractors, are assessed at periodic intervals as part of KPIL's responsible sourcing and supplier governance framework. Key suppliers—such as those providing critical raw materials, capital equipment, and high value in puts—are evaluated against the Kalpataru Supplier Code of Conduct (KSCC) and the Company's Supplier Sustainability Initiatives.

In addition, KPIL has instituted KalpaSetu, its dedicated ESG assessment programme for significant suppliers, which provides a structured framework to evaluate, monitor, and enhance supplier performance across environmental, social, and governance parameters. These assessments comprehensively cover key social and ethical aspects, including prevention of child labour, forced or involuntary labour, workplace discrimination, sexual harassment, fair wages, and other relevant human rights considerations. The programme is designed to ensure alignment with KPIL's sustainability expectations, promote responsible business conduct, and drive continuous improvement across the value chain.

In FY 2026, KPIL initiated its Supply Chain Sustainability Initiative and identified 11+ significant suppliers. Sustainability and assessment processes have already been launched for 28 of these suppliers, focusing on key ESG parameters. The Company plans to expand the scope of these assessments in the coming years to further integrate ESG principles throughout its supply chain.

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

Corrective actions underway include strengthening supplier awareness on ESG requirements, reinforcing compliance with the Kalpataru Supplier Code of Conduct (KSCC), and initiating structured monitoring through the KalpaSetu ESG assessment framework. These measures specifically address risks related to labour practices, workplace ethics, and environmental performance, ensuring continuous improvement across the value chain.

### Principle 6

**Businesses should respect and make efforts to protect and restore the environment.**

#### ESSENTIAL INDICATORS

**1. Details of total energy consumption (in GJ) and energy intensity, in the following format**

Parameter	FY 2026	FY 2025
<b>From renewable sources</b>		
Total electricity consumption (A)	68,124	51,655
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	-	-
<b>Total energy consumed from renewable sources (A+B+C)</b>	<b>68,124</b>	<b>51,655</b>
<b>From non-renewable sources</b>		
Total electricity consumption (D)	194,983	127,480
Total fuel consumption (E)	1,487,974	1,213,507
Energy consumption through other sources (F)	-	-
<b>Total energy consumed from non-renewable sources (D+E+F)</b>	<b>1,682,957</b>	<b>1,340,987</b>
<b>Total energy consumed (A+B+C+D+E+F)</b>	<b>1,750,982</b>	<b>1,392,642</b>
<b>Energy intensity per rupee of turnover</b> (Total energy consumed/Revenue from operations) (in GJ/₹ Crore)	75.4	73.7
<b>Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total energy consumed/Revenue from operations adjusted for PPP) (in GJ/PPP Mn, USD)	153.45	152.33
<b>Energy intensity in terms of physical output</b>	NA	NA
<b>Energy intensity (optional)</b> – the relevant metric may be selected by the entity – GJ/Employee	123.8	103.3

For FY 2025-26, the most recent IMF PPP conversion rate of 20.343 has been applied, accessed from the IMF DataMapper portal on April 22, 2026. In October 2024, the IMF revised its PPP methodology and updated conversion rates. Accordingly, for FY 2024-25, the latest IMF PPP conversion rate of 20.66 was used. Link: [IMF PPP Conversion Rate – India](https://www.imf.org/en/Topics/data-mapper/PPP-conversion-rates)

The increase in energy intensity reflects KPIL's expansion into remote greenfield sites in Middle East countries, where reliance on temporary diesel based setups was unavoidable. Limited access to grid based renewable power further contributed to higher consumption per unit of turnover. Going forward, KPIL will prioritize solar deployment, efficiency upgrades, and sustainable mobility solutions to progressively reduce intensity.

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

Yes, independent reasonable assurance has been undertaken by TÜV SÜD South Asia Pvt. Ltd.

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

No, KPIL does not have any sites or facilities identified as designated consumers (DCs) under the Government of India's PAT Scheme.

## Business Responsibility and Sustainability Report (BRSR)

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

Parameter	FY 2026	FY 2025
<b>Water withdrawn by source (in kiloliters)</b>		
(i) Surface water	597,194	554,558
(ii) Groundwater	1,058,735	1,098,545
(iii) Third party water	1,526,222	1,773,653
(iv) Seawater/desalinated water	-	-
(v) Others	24,462	15,500
<b>Total volume of water withdrawal (in kiloliters) (i + ii + iii + iv + v)</b>	<b>3,206,613</b>	<b>3,442,256</b>
<b>Total volume of water consumption (in kiloliters)</b>	<b>3,140,889</b>	<b>3,298,373</b>
<b>Water intensity per rupee of turnover</b> (Water consumed in KL/ Revenue) (in KL/₹ Crore)	135.32	174.6
<b>Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total water consumption in KL/Revenue from operations adjusted for PPP) (in KL/PPP Mn USD)	275.25	360.78
<b>Water intensity (optional)</b> – the relevant metric may be selected by the entity – KL/Employee	NA	NA
	222.0	244.7

For FY 2025-26, the most recent IMF PPP conversion rate of 20,343 has been applied, accessed from the IMF DataMapper portal on April 22, 2026. In October 2024, the IMF revised its PPP methodology and updated conversion rates. Accordingly, for FY 2024-25, the latest IMF PPP conversion rate of 20,66 was used. [Link: IMF PPP Conversion Rate – India](#)

250+ projects sites being EPC in nature which are spread across national and international locations, accurate tracking of water usage is a challenge due to different sources, availability and consumption patterns. Areas where direct measurement is not possible, indirect estimations based on activity level data is used.

Water intensity is reduced by 23% this year due to our operational project site have been reduced compared to last reported year. This is also supported by strengthening of training to primary data owners towards our water accounting methodology.

KPIL is constantly engaged in awareness building on implementing water monitoring, efficiency and conservation measures across project sites

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

Yes, independent reasonable assurance has been undertaken by TÜV SÜD South Asia Pvt. Ltd.

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

Parameter	FY 2026	FY 2025
<b>Water discharge by destination and level of treatment (in kiloliters)</b>		
(i) To Surface water		
- No treatment*	13,959	19,879
- With treatment – please specify level of treatment		
(ii) To Groundwater		
- No treatment		
- With treatment – please specify level of treatment		
(iii) To Seawater		
- No treatment		
- With treatment – please specify level of treatment		
(iv) Sent to third parties		
- No treatment**	39,746	120,540**
- With treatment – please specify level of treatment	12,018 – Secondary treatment	3,463 – Secondary treatment

Parameter	FY 2026	FY 2025
(v) Others		
- No treatment (Used for gardening purposes)		
- With treatment – please specify level of treatment		
<b>Total water discharged (in kiloliters)</b>	<b>65,723</b>	<b>143,882</b>

\* Note: The surface water discharge is attributable to the Oil and Gas Division and Water Division projects arising after hydro testing. This water is devoid of any effluents or harmful chemicals and KPIL maintains water quality reports to ascertain the same.

\*\*Note: The Groundwater Discharge data has been restated under 'Third-Party Discharge'. This reclassification more accurately reflects our operational boundary, as our responsibility ceases upon transfer of water to the external entity

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

Yes, independent reasonable assurance has been undertaken by TÜV SÜD South Asia Pvt. Ltd.

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

During the reporting year, all four of KPIL's facilities—two located in Rajasthan, one in Ganchhinagar, and one in Raipur—continued to operate with Zero Liquid Discharge (ZLD) systems. As a result, no liquid effluents were released outside the premises. Treated water was sustainably reused for non-potable purposes such as landscaping and toilet flushing, reinforcing the Company's commitment to responsible water management.

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

Parameter	Please specify unit	FY 2026	FY 2025
NOx	µg/m <sup>3</sup>	26.6	31
SOx	µg/m <sup>3</sup>	15.4	27
Particulate matter (PM)	µg/m <sup>3</sup>	46.7	43
Persistent organic pollutants (POP)	-	-	-
Volatile organic compounds (VOC)	-	-	-
Hazardous air pollutants (HAP)	mg/m <sup>3</sup>	NIL	NIL
Others – please specify	PPM	NIL	NIL

Note: Air emission values are collected from EPC and plant operations and the average value of nearby air quality monitored is disclosed. However, the parameters from operations are compliant to applicable emission limits.

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

No, independent reasonable assurance has been undertaken.

## Business Responsibility and Sustainability Report (BRSR)

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

Parameter	Please specify units	FY 2026	FY 2025
Total Scope 1 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	tCO <sub>2</sub> e	115,805	82,563
Total Scope 2 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	tCO <sub>2</sub> e	38,189	25,682
Total Scope 1 and Scope 2 emissions intensity rupees of turnover (Total Scope 1 and Scope 2 GHG emissions/ Revenue from operations) (in tCO <sub>2</sub> e/₹ Crore)	tCO <sub>2</sub> e/MNR Cr.	6.63	5.73
Total Scope 1 and Scope 2 Emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions/Revenue from operations adjusted for PPP) (in tCO <sub>2</sub> e/PPP Mn USD)	tCO <sub>2</sub> e/MNR Cr.	13.50	11.84
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	tCO <sub>2</sub> e/employee	10.89	8.03

For FY 2025-26, the most recent IMF PPP conversion rate of 20.343 has been applied, accessed from the IMF DataMapper portal on April 22, 2026. In October 2024, the IMF revised its PPP methodology and updated conversion rates. Accordingly, for FY 2024-25, the latest IMF PPP conversion rate of 20.66 was used. [Link: IMF PPP Conversion Rate – India](#)

Note: The increase in Scope 1 and Scope 2 emissions during FY 2025-26 is aligned with KPL's higher turnover and expanded project execution volumes to remote and new urban infra projects. As operations scaled up to meet growing demand, energy consumption and related emissions rose correspondingly. KPL remains committed to mitigating this impact through ongoing efficiency measures, renewable energy adoption, and resource optimization initiatives.

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

Yes, independent reasonable assurance has been undertaken by TÜV SÜD South Asia Pvt. Ltd.

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

Yes, the Company has undertaken multiple projects across divisions that directly contribute to reducing GHG emissions. Key initiatives include:

- Renewable energy integration:** Commissioning of solar photovoltaic plants, including a 3 MWp facility at the Unicra Power Plant that exported ~5,049 MWh to the grid in FY 2025-26, alongside installed solar capacity of over 6.18 MWp across operations.
- Energy efficiency upgrades:** Replacement of inefficient motors, compressors, and pumps with high efficiency models, adoption of induction heating furnaces, and installation of BLDC fans and LED lighting systems, collectively reducing electricity demand and emissions.
- Sustainable mobility:** Introduction of battery operated forklifts, combilifts, and electric vehicles at plant sites, lowering reliance on diesel based equipment.
- Fuel efficiency measures:** Deployment of fuel catalysts in heavy vehicles, saving ~6,906 litres of diesel equivalent to ~267 GJ of energy.
- Solar lighting solutions:** Installation of mobile solar lighting towers and solar powered streetlights across project sites, reducing dependence on diesel generators and grid electricity.

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

Parameter	FY 2026	FY 2025
<b>Total Waste generated (In MT)</b>		
Plastic waste (A)	118.6	138.4
E-waste (B)	186.7	83.0
Bio-medical waste (C)	0.4	4.5
Construction and demolition waste (D)	102,930.1	16,182.6
Battery waste (E)	110.4	17.5
Radioactive waste (F)	0.0	-
Other Hazardous waste. Please specify, if any. (G)	11,349.6	7,891.6
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	26,179.7	36,888.6
<b>Total (A + B + C + D + E + F + G + H)</b>	<b>140,875</b>	<b>61,206</b>
<b>Waste intensity per rupee of turnover</b> (Total waste generated/Revenue from operations) (in MT/₹ Crore)	6.07	3.24
<b>Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total waste generated/Revenue from operations adjusted for PPP) (in MT/PPP Mn USD)	12.35	6.89
<b>Waste intensity in terms of physical output</b>	NA	NA
<b>Waste intensity (optional)</b> – the relevant metric may be selected by the entity	-	-

For FY 2025-26, the most recent IMF PPP conversion rate of 20.343 has been applied, accessed from the IMF DataMapper portal on April 22, 2026. In October 2024, the IMF revised its PPP methodology and updated conversion rates. Accordingly, for FY 2024-25, the latest IMF PPP conversion rate of 20.66 was used. [Link: IMF PPP Conversion Rate – India](#)

For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (In metric tons)

Category of waste	FY 2026	FY 2025
(i) Recycled	80.8	2,896
(ii) Re-used	32,168.2	2,391
(iii) Other recovery operations	17.6	5,580
<b>Total</b>	<b>32,266.7</b>	<b>10,867</b>

For each category of waste generated, total waste disposed by nature of disposal method (in metric tons)

Category of waste	FY 2026	FY 2025
(i) Incineration	-	-
(ii) Landfilling	-	14,195
(iii) Other disposal operations	62,246	3,539
<b>Total</b>	<b>62,246</b>	<b>17,734</b>

Note: KPL prioritizes internal reuse to minimize landfill dependency, but challenges in accurate tracking and limited visibility on end-disposal persist. We have undertaken ongoing enhancements in C&D waste management, SOPs and site-level awareness to strengthen data completeness and reporting reliability.

\*Given the diversity of our business operations, waste intensity as per physical output cannot be estimated.

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

Yes, independent reasonable assurance has been undertaken by TÜV SÜD South Asia Pvt. Ltd.

## Business Responsibility and Sustainability Report (BRSR)

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.

KPIL's systems and practices align with industry best practices and comply with pollution control board regulations. We focus on minimizing waste by implementing the 3R waste management hierarchy: Reduce, Reuse, and Recycle. We also create value-added products, recover energy through waste combustion, and reduce landfill waste. Our hazardous waste management adheres to the Hazardous and Other Wastes (Management & Transboundary Movement) Rules, 2016, set by the Central Pollution Control Board. Waste disposal is conducted only through agencies authorized by the urban local body and pollution control boards. We are committed to continuously improving our products, processes, and systems to decrease the use of hazardous and toxic chemicals, ensuring any such waste is disposed of safely and responsibly. During FY 2026, we undertook a comprehensive Waste Footprint Assessment to align with sustainable practices and circular economy principles. Through the assessment we identified various waste reuse and recycling opportunities including sustainable waste management through circular economy principles, including technologies for processing construction waste and innovative solutions for food, plastic, and e-waste, which will help us achieve our target of achieving 100% circularity in construction and demolition waste by 2035.

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, specify details in the following format:

S. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval/clearance are being complied with (Y/N) If no, the reasons thereof and corrective action taken, if any.
1.	M/s Kalpataru Projects International Limited - Ohitan JV (kpil-ohitan JV), Village Bilga, Ludhiana li, Punjab, 141120	EPC Sites	Yes

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

Name and brief details of the project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant Web link
As an EPC company, KPIL carries out its operations at project sites, where environmental impact assessments are undertaken by the respective clients or project owners.					

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

Yes, KPIL complies with applicable legislations, including the Water (Prevention and Control of Pollution) Act, the Air (Prevention and Control of Pollution) Act and the Environment (protection) Act, along with relevant rules and regulations.					
Sr. 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	
				None	

## LEADERSHIP INDICATORS

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

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

- Name of the area: Unlara & Padampur (Rajasthan), Gandhinagar (Gujarat), Raipur (Chhattisgarh)
- Nature of operations\*: Biomass Power Plants and Tower Manufacturing plants
- Water withdrawal, consumption and discharge in the following format:

Parameter	FY 2026	FY 2025
<b>Water withdrawal by source (in kiloliters)</b>		
(i) into Surface water	564,998	516,334
(ii) Groundwater	34,382	27,856
(iii) Third party water	12,383	9,547
(iv) Seawater/desalinated water	-	-
(v) Others	24,462	15,500
<b>Total volume of water withdrawal (in kiloliters)</b>	<b>636,225</b>	<b>569,237</b>
<b>Total volume of water consumption (in kiloliters)</b>	<b>636,225</b>	<b>569,237**</b>
Water intensity per rupee of turnover (Water consumed/turnover)	27.41	30.14***
Water intensity (optional) – the relevant metric may be selected by the entity	-	-
<b>Water discharge by destination and level of treatment (in kiloliters)</b>		
(i) into Surface water	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(ii) into Groundwater	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iii) into Seawater	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iv) Sent to third parties	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(v) Others	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
<b>Total water discharged (in kiloliters)</b>	<b>0.00</b>	<b>0.00</b>

Note: Water discharge in water-stress areas has increased during the current year, in line with higher project execution volumes and corresponding rise in water withdrawal and consumption. KPIL continues to mitigate impacts through increased use of recycled water, improved on-site data accounting and awareness, and strengthened data collection and verification via its ESG digitalization portal adopted since last year.

\*The disclosed data is for water stress areas limited to our permanent assets, specifically our Manufacturing Plants and Biomass Power Plants.

\*\*Note: The total water consumption figure has been restated. The accounting scope was enhanced to include water withdrawn from rainwater harvesting, providing a more comprehensive view of our total water footprint.

## Business Responsibility and Sustainability Report (BRSR)

\*\*\*Note: The water consumption intensity for the prior period has been restated. To align with best practices, the calculation now uses total organization revenue as the denominator, providing a more accurate and holistic measure of company-wide efficiency.  
 Note: Indicate if any independent assessment/ evaluation has been carried out by an external agency? (Y/N) If yes, name of the external agency - No, independent reasonable assurance has been undertaken for this parameter

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

Parameter	Please specify unit	FY 2026	FY 2025
Total Scope 3 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	CO <sub>2</sub> e	4,860,723.1	-
Total Scope 3 emissions per rupee of turnover	TCO <sub>2</sub> e/INR Cr.	209.42	-
Total Scope 3 emission intensity (optional) – the relevant metric: TCO <sub>2</sub> e/employee may be selected by the entity	TCO <sub>2</sub> e/employee	343.61	-

Note: In this reporting cycle, we have expanded our GHG accounting to include Scope 3 emissions. The emissions were calculated using methodologies given in the GHG Protocol and the results have been independently verified by SGS India Private Limited.

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

Not Applicable

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

Sr. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along with summary)	Outcome of the initiative
1	Solar PV (Unlara Power Plant)	Commercial operations of the commissioned 3 MWp solar power plant commenced in April 2025.	Generated and exported ~5049 MWh renewable electricity to grid avoiding ~ 3,690 TCO <sub>2</sub> e emissions.
2	Energy-efficient Equipment (Raipur Plant)	Introduced battery forklifts, LED lighting, BLDC fans, and improved power factor.	Annual energy savings of ~408 MWh and reduced diesel use.
3	Buildings & Factories – Solar & BLDC	Added 890 solar lights across project sites	Cut ~190 TCO <sub>2</sub> e emissions and saved ~267 MWh electricity annually.
4	Biomass Power Plant (Unlara) – Compressor & Motor Upgrade	Replaced old compressors with VSD units, upgraded cooling water pump motor, and installed lightweight epoxy cooling tower blades.	Annual energy savings of ~206 MWh with cost savings exceeding ₹19.6 lakh.
5	Nagpur Metro – Ground Support System	Redesigned GSS for taller piers using FEM analysis.	Saved ~21 MT steel, avoided ~₹55.92 lakh cost, and reduced fabrication time.
6	Custom-Engineered Formwork	Mechanized, tailor-made systems embedding lean construction.	Optimized plywood/timber use, saved ~90,733 MT material, and related costs, cut ~69,412 MT CO <sub>2</sub> e.
7	Water Conservation – Curing Compounds	Utilized 3,01,485 liters of curing compounds with drone based monitoring to track application efficiency.	Conserved ~3769 Kilo litres of water and improved operational timelines.
8	Portable Ladder System	Designed modular steel ladder for quick assembly and reuse.	Saved ~₹20 lakh, reduced workman hours, and boosted site productivity.

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

In the current year, KPIL continues to implement and strengthen its comprehensive Emergency Preparedness and Response Plan across all project sites and business operations. The plan outlines clear guidelines, procedures and action plans to promptly address and mitigate risks arising from events such as process hazards and natural disasters. Structured response mechanisms are in place to manage major disruptions, ensure effective risk mitigation and enable timely restoration of operations. Regular training and awareness programmes are conducted for employees and workers, covering emergency signaling systems, defined roles and responsibilities, assembly points, evacuation procedures and medical arrangements.

KPIL's systems and procedures are designed to proactively address operational and disaster-related risks, supported by established best-practice guidelines to ensure preparedness, response readiness and business continuity.

**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 significant risks/concerns have been raised during the year. The Company ensures that the contractors, vendors, suppliers comply with policies and guidelines including need for compliance with various regulations and ethical practices including environmental regulations.

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

KPIL has identified 11+ critical supply chain partners. Of these, 28 suppliers, representing 37.18% of the business value, that were assessed during the year for environmental impacts. The Company ensures that all key suppliers comply with its Supplier Code of Conduct, which includes specific environmental requirements. Vendor due diligence is conducted both at the time of onboarding and annually thereafter, using a structured evaluation and scorecard approach that covers quality, traceability, and HSE parameters. These efforts reflect KPIL's strong commitment to ESG integration and to reinforcing environmental responsibility across its value chain.

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

- i. **By the listed Entity:** No Green Credits were generated or procured by the Company during FY 2025–26. The Green Credits programme of the Ministry of Environment, Forests and Climate Change (MoEFCC) currently does not permit participation by private companies, and therefore the Company has not engaged in this mechanism.
- ii. **By the top ten (in terms of value of purchases and sales, respectively) value chain partners:** A few value chain partners, particularly public sector enterprises, had applied for and paid towards the procurement of Green Credits. However, no Green Credits were credited to their accounts during FY 2025–26.

**Principle 7**

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

**ESSENTIAL INDICATORS**

- a. Number of affiliations with trade and industry chambers/associations: 11
- b. List the top 10 trade and industry chambers/associations (determined based on the total members of such a body) the entity is a member of/affiliated to.

Sr. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1.	Confederation of Indian Industry (CII)	National
2.	Federation of Indian Chambers of Commerce and Industry (FICCI)	National
3.	The Associated Chamber of Commerce and Industry of India (ASSOCHAM)	National
4.	Indian Electrical & Electronics Manufacturers Association (IEEMA)	National
5.	Project Exports Promotion Council of India (PEPCI)	National
6.	Cable and Conductors Manufacturers Association of India (CCMA)	National
7.	Central Board of Irrigation and Power (CBIP)	National
8.	Gujarat Chamber of Commerce and Industry (GCC)	National
9.	India Infrastructure Publishing Pvt. Ltd.	National
10.	Swedish Chamber of Commerce India	National
11.	The International Association of Contract and Commercial Managers, Inc.	International

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

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

**LEADERSHIP INDICATORS**

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

Sr. No.	Public Policy Advocated	Method resorted for such advocacy	Whether information available in public domain (Yes / No)	Frequency or Review by Board (Annually/Half yearly/Quarterly/ Others - please specify)	Relevant Web link
			None		

**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 the 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
			We did not conduct SIA in FY 2026.		

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

Sr. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R in the FY (in INR)	Amounts paid to PAFs in the FY (in INR)
	The entity did not undertake any rehabilitation or resettlement activities during the reporting year.					

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

Our CSR team, through our NGO partners and the Projects/Plant teams consistently engage with the community at both the Plant and Project site locations. This continuous interaction with important community stakeholders allows for grievances to be resolved locally. The Plant & Site location teams act as the main point of contact for local communities, and grievance resolution is mainly handled through direct, face-to-face interactions. A Grievance register is maintained in all the Mobile Medical Units and KSAK, Raipur, which is monthly monitored by the on-ground NGO partner.

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

Category of waste	FY 2026	FY 2025
Directly sourced from MSMEs/small producers	9.80%	7.75%
Directly from within India	89.48%	90%

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 2026	FY 2025
Rural	0.65%	0.64%
Semi-urban	21.18%	21.41%
Urban	26.00%	21.99%
Metropolitan	52.17%	55.95%

Note:

For FY 2026, the data disclosed is for all employees as on March 31, 2026.

**LEADERSHIP INDICATORS**

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

Details of negative social impact identified	Corrective action taken
None	None

## Business Responsibility and Sustainability Report (BRSR)

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

S. No.	State	Aspirational District	Amount spent (in INR)
1	Bihar	Aurangabad	913,500
2	Jharkhand	Dumka	3,15,000
3	Jharkhand	Godda	25,29,859
4	Chhattisgarh	Dantewada	1,70,846

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

KPIL is a leading global EPC company in the power transmission and infrastructure sector. Its procurement approach primarily focuses on sourcing industry-standard materials and services from client-approved vendors, in alignment with project requirements. While the Company does not currently have a preferential procurement framework specifically aimed at marginalized or vulnerable groups, it follows a sustainable procurement policy that emphasizes ethical sourcing, responsible supplier practices, and supply-chain diversity.

KPIL remains committed to conducting procurement in a transparent and responsible manner, encouraging participation from a broad base of suppliers, including MSMEs and small vendors. In FY 2026, 98.0% of the Company's total procurement spend was sourced from MSMEs and small vendors, supporting inclusive growth within its supplier ecosystem.

b. From which marginalized /vulnerable groups do you procure?

Not applicable

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

Not applicable

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

Sr. No.	Intellectual Property based on traditional knowledge	Owned/Acquired (Yes/No)	Benefit Shared (Yes/No)	Basis of calculating benefit share
	Since KPIL operates within the EPC sector, the concept of obtaining and distributing benefits from intellectual properties rooted in traditional knowledge does not pertain to our activities.			

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

Name of the authority	Brief of the Case	Corrective actions taken
	As KPIL operates in the EPC sector, the concept of deriving and sharing benefits from intellectual properties based on traditional knowledge does not apply to our activities.	

6. Details of CSR Beneficiaries.

S. No.	CSR Project	No. of persons benefited from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	Kalpa Aarogya Seva (KARE)	91,416	All the CSR projects include beneficiaries from vulnerable and marginalized backgrounds,
2	Kalpa Vidya Kalpa Kaushal (KVKK)	7,288	including women, children, persons with disabilities, elderly, Scheduled Caste, Scheduled Tribe, Other Backward Classes, etc. No bifurcation of such data was done in this financial year.
3	Other Need-based Community Projects 2	376	
4	SAVIOUR	7,462	Animals
		50,000	Saplings

### 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.

At KPIL, our core focus is on supplying industrial materials and delivering EPC projects for commercial applications, rather than engaging directly with individual consumers. Customer feedback is assessed primarily through the successful delivery of infrastructure projects, supported by detailed project completion reports. These reports demonstrate our capability to execute projects effectively, uphold ethical business standards, and comply fully with defined requirements and contractual obligations, thereby ensuring a strong level of customer satisfaction.

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

#### As a percentage to total turnover

Environmental and social parameters relevant to the product labeling concerning environmental and social factors, safe usage, or recycling and responsible usage  
 Safe and responsible usage  
 Recycling and/or safe disposal

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

	FY 2026		FY 2025		Remarks
	Received during the year	Pending resolution at end of year	Received during the year	Pending resolution at end of year	
Data privacy	NIL	NIL	NIL	NIL	NIL
Advertising	NIL	NIL	NIL	NIL	NIL
Cyber-security	NIL	NIL	NIL	NIL	NIL
Delivery of essential services	NIL	NIL	NIL	NIL	NIL
Restrictive Trade Practices	NIL	NIL	NIL	NIL	NIL
Unfair Trade Practices	NIL	NIL	NIL	NIL	NIL
Other	10	-	-	-	-

4. Details of instances of product recalls on accounts of safety issues

Number	Reasons for recall
Voluntary recalls	As an EPC company, we do not manufacture or sell consumer products. Accordingly, instances of product recalls, whether voluntary or regulatory-mandated on account of safety concerns, do not apply to our business operations.
Forced recalls	

## Business Responsibility and Sustainability Report (BRSR)

**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. KPIL remains firmly committed to maintaining high standards of cybersecurity and data privacy under the oversight of its Risk Management Committee. The Company's comprehensive Cybersecurity Policy and Cyber Security Assurance Framework focus on three core pillars: people, processes, and technology. Our information security policies and procedures are designed to ensure the confidentiality, integrity, and availability (CIA) of all information systems and data. These policies align with industry best practices (ISO/IEC:27001), applicable legal and regulatory requirements, and our organizational goals.

To strengthen awareness, KPIL regularly conducts online awareness initiatives highlighting phishing risks and email security. Network devices, server operating systems, and hardware are consistently updated to mitigate emerging cyber threats. Continuous monitoring of security logs enables prompt detection and remediation of any suspicious or malicious activity. Robust data protection measures are enforced across the entire data lifecycle, including creation, storage, transmission, and access. Employees can access detailed cybersecurity and data privacy policies through the Company's intranet portal (SAP JAM).

To enhance our security posture, we focus on key components such as Governance, Risk Management, Data Protection, and Privacy. Our operations include internal risk assessments and third party risk evaluations, enabling us to ensure that all security controls remain current and effective against emerging threats.

Through active monitoring of security logs, we can rapidly detect and respond to suspicious or malicious activities, minimizing potential impact. Additionally, we emphasize building a security aware culture by conducting regular awareness training sessions and running online campaigns that highlight topics such as phishing prevention and email security.

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

As an EPC company focused on delivering infrastructure solutions to corporate clients, we are not engaged in consumer-oriented or retail activities. Consequently, aspects such as advertising practices, product recalls, and regulatory actions related to consumer goods and services are not applicable to our operations.

**7. Provide the following information relating to data breaches:**

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

### LEADERSHIP INDICATORS

1. **Channels/platforms where information on products and services of the entity can be accessed (provide web link, if available).**  
The Comprehensive information on KPIL's business offerings is available on the Company's official website: <https://kalpataruprojects.com/our-businesses>. The "Products and Services" section provides an overview of KPIL's diverse portfolio and highlights its capabilities across a wide range of infrastructure and construction solutions, reflecting the Company's integrated Engineering, Procurement and Construction (EPC) offerings across key sectors.
2. **Steps taken to inform and educate consumers about safe and responsible usage of products and/or services.**  
KPIL operates as an EPC company primarily serving institutional and corporate clients and does not cater to end consumers in a B2C capacity. The Company's scope involves project-based execution rather than the manufacture or sale of consumer products requiring end-user guidance. Engagement with clients is undertaken through technical discussions, design reviews and project documentation to explain project specifications, engineering solutions, operational considerations and applicable safety requirements relevant to the executed scope of work.
3. **Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services.**  
KPIL does not have a direct role in the provision or operation of essential services to consumers. However, during project execution particularly where construction activities may temporarily impact public utilities, traffic movement or local infrastructure, the Company coordinates with clients, local authorities and relevant public agencies. Advance intimation, permissions and approvals are obtained for activities such as road closures, traffic diversions or utility isolation, as applicable, to ensure continuity of services and minimise inconvenience to the public.
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 whole? (Yes/No)**  
KPIL operates as an EPC company and does not offer consumer products in a B2C context. For manufactured components such as transmission towers, the Company ensures full compliance with applicable statutory requirements by displaying all mandated markings and identification details, along with additional client- and project-specific information as required under contractual obligations.  
With respect to customer satisfaction, KPIL does not conduct consumer surveys; however, client feedback is systematically obtained upon completion of projects. Performance and satisfaction levels are formally acknowledged through Project Completion Certificates and client commendations, reflecting adherence to quality, delivery and safety commitments across multiple project locations during the reporting year.



**Assurance statement on third-party verification of sustainability information**

Unique identification no.: 3153231127

TUV SUD South Asia Pvt Ltd. (hereinafter TUV SUD) has been engaged by **Kaipataru Projects International Limited, 7th Floor, Kaipataru Synergy, Opp. Grand Hyatt, Santacruz (E), Mumbai - 400055, India** (hereinafter "Company") for the period from 01-04-2025 to 31-03-2026.

The verification was carried out according to the steps and methods described below.

**Scope of the verification**

The third-party verification was conducted to obtain independent assurance about whether the Sustainability information is prepared in reference to BRSR standard/framework (hereinafter referred as "Reporting Criteria").

**Reporting standards/framework**

The disclosures have been prepared by **Kaipataru Projects International Limited**, in reference to: BRSR and BRSR Core – Framework for ESG disclosures and assurance as per SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0135 dated November 11, 2024, including Annexure 16 and Annexure 17A.

BRSR Core – Framework for assurance and ESG disclosures for value chain as per SEBI (Securities and Exchange Board of India) Circular No. SEBI/HO/CFD/SEC-2/P/CIR/2023/122 dated July 12, 2023.

BRSR reporting guidelines (Annexure III) as per SEBI Circular No. SEBI/HO/CFD/CMD-2/P/CIR/2021/562 dated May 10, 2021, and incorporated Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated July 11, 2023.

The following sustainability indicators' reporting are included in the scope of the assurance engagement during the reporting period Financial Year (FY) 2026 as listed below

Reasonable level of assurance of "BRSR 9 Core Attributes"

Other than as described in the preceding paragraph, which sets out the scope of our engagement, we did not perform assurance procedures on the remaining information included in the BRSR reporting, and accordingly, we do not express a conclusion on this information.

It was not part of our engagement to review product- or service-related information, references to external information sources, expert opinions and future-related statements in the Report.

**Responsibility of the Company**

The legal representatives of the Company are responsible for the preparation of the BRSR report in accordance with the Reporting Criteria. This responsibility includes in particular the selection and use of appropriate methods for measurement, calculation, collection and compilation of information and the making of appropriate disclosures or, where appropriate, the making of appropriate disclosures. Furthermore, the legal representatives of the Company are responsible for necessary arrangements to ensure the preparation of a BRSR report that is free of material- intentional or unintentional- erroneous information.

**Verification methodology and procedures performed**

The verification engagement has been planned and performed in accordance with the verification methodology developed by the TUV SUD Group which is based on ISAE 3000 assurance engagement standard and ISO 17027.

**Level of Assurance**

Reasonable Level of assurance for the 9 core attributes of BRSR (Ref: Annexure I of SEBI circular)

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The verification was based on a systematic and evidence-based assurance process limited as stated above. The selection of assurance procedures is subject to the auditor's own judgment.

- Inquiries of personnel who are responsible for the stakeholder engagement and materiality analysis to understand the reporting boundaries
- Evaluation of the design and implementation of the systems and processes for compiling, analysing, and reporting sustainability information as well as internal controls
- Inquiry of Company's representatives responsible for collecting, preparing and consolidating sustainability information and performing internal controls
- Analytical procedures and inspection of sustainability information as reported at group level by all locations
- Assessment of local data collection and management procedures and control mechanisms through a sample survey at selected multiple sites as mentioned below:

Sl. No.	Company Name	Site Address
1		Corporate office: 7th floor, Kaipataru Synergy, Opp. Grand Hyatt, Santacruz (E), Mumbai - 400055, India
2		Water Division, DIT Pivara Housing, Gunugram
3		Division: Building & Factory-W/O. Work. Mumbai
4		Division: Building & Factory – W/O. Bigha, Navri Mumbai
5		Division: Building & Factory – SIO, Kaipataru Projects International Ltd, Prestige Tech-Habitat Site, Katha No-2322, Municipal No-329, Ward No-149 Varthur-Hobli, Gunjur Village, Bangalore-Ka-560087.
6		Division: Building & Factory – SIO, Kaipataru Projects International Limited, C/O. Prestige Tech Forest, Bearing Sy No.47/1 To 47/6 Of Varthur Village, Varthur Hobli Sy-58.59/1 To 65) Of Khane Khane Hanabaya, Village Varthur Sy.No. 340/2 To 36666 Of Bengaluru, Karnataka - 560087
7		Division: Building & Factory- SIO, Prestige Rainree Park, Survey No 19 - 257, Bellanur, Khane Village, Varthur Hobli, Bangalore East Taluk, Bangalore – 560087
8	<b>Kaipataru Projects International Limited</b>	Division: Building & Factory- SIO, Kaipataru Projects International Limited (NERI Site), Nambiar Builders District 25 Site Near Muhamallur Circle, Dommasandra, Chandapura Road, Bengaluru 562125, Karnataka
9		Division: Building & Factory – SIO, Mulund, Mumbai
10		Division: Water, Kaipataru projects international limited Ph. No. 246, Ch. No. 246, Near Sinaharoli pargana, Shindauli, Tehsil Koli, Dist. Zalgam UP, 202022 (Near Esaji Tractor Agency)
11		Division: Water, Kaipataru Projects International Limited B-20, 49/1 (J. Swamy Nagar, Ch. No. 174, Khatarna-11001, Punjab
12		Division: Oil & Gas- Domestic, M/s Kaipataru Projects International Limited, P.No. 359, sector-3, Shaktinagar, in front of Alkapuri gate no 2, DDM, road Bhopal
13		Division: Oil & Gas- Domestic, Uran, Mumbai
14		Division: Transmission & Distribution – Domestic, Kaipataru projects international limited, Kohrah Rustompur, Pargana Kharir, Tehsil Gabhara, Aligarh UP 202136.
15		Division: Transmission & Distribution – Domestic, Survey no. 737 & 738 Near athanahuka, chokadi, Village- Bagodara, Tal. Bvta, Dist- Ah-medabad - 382230
16		Division: Infrastructure, M/s Kaipataru Projects International Limited P.No.- 359 sector -3, Shaktinagar, in front of Alkapuri gate no 2, DDM, road Bhopal
17		Division: Tower Manufacturing Plants, GIDC Estate, Sector-28, Gandhinagar 382028

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# Business Responsibility and Sustainability Report (BRSR)



**Conclusion**

Reasonable level of Assurance – BRSR 9 Core Attributes

On the basis of the assessment procedures carried out & evidence we have collected during 09-03-2026 to 10-05-2026, the identified sustainability indicators of 9 Core Attributes (Listed in Annexure I of this statement) of BRSR for FY 2025-26 are prepared in all material respect in accordance with the reporting requirements outlined in BRSR Core.

**Limitations**

- The assurance process was subject to the following limitations:
- The subject matter information covered by the engagement are described in the "scope of the engagement". Assurance of further information included in the BRSR reporting was not performed. Accordingly, TÜV SÜD do not express a conclusion on this information.
- The assurance scope excluded forward-looking statements, product- or service-related information, external information sources and expert opinions.

**Use of this Statement**

The Company must reproduce the TÜV SÜD statement and possible attachments like Assurance report in full and without omissions, changes, or additions.

This statement is by the scope of the engagement solely intended to inform the Company as to the results of the mandated assessment. TÜV SÜD has not considered the interest of any other party in the selected sustainability information, this assurance report or the conclusions TÜV SÜD has reached. Therefore, nothing in the engagement or this statement provides third parties with any rights or claims whatsoever.

**Independence and competence of the verifier**

TÜV SÜD South Asia Pvt. Ltd. is an independent certification and testing organization and member of the international TÜV SÜD Group, with operations also in the areas of social responsibility and environmental protection. The assurance team was assembled based on the knowledge, experience and qualification of the auditors. TÜV SÜD South Asia Pvt Ltd, hereby declares that there is no conflict of interest with the Company.

Place, Date: Mumbai, 10.06.2026

Name: Prosenjit Mitra  
General Manager - Verification, Validation and Audit  
Management System Assurance

Name: Parthana Chand  
Verification Team Leader, TÜV SÜD  
Management System Assurance



**Annexure I**

S.No	Attribute	Parameter	Cross reference to BRSR (P-Principles/ E-Essential Indicator)
1.	Green-house gas (GHG) footprint Greenhouse gas emissions may be measured in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard*	Total scope 1 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available) Total scope 2 emissions (Break-up of the GHG (CO <sub>2</sub> ) into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available) GHG Emission Intensity (Scope 1 +2) Total water consumption	P4-E7
2.	Water footprint	Water consumption intensity Water Discharge by destination and levels of treatment	P4-E3 P4-E4
3.	Energy footprint	Total energy consumed % of energy consumed from renewable sources Energy intensity Plastic waste (A) E-waste (B) Bio-medical waste (C) Construction and demolition waste (D) Battery waste (E) Radioactive Waste (F) Other Hazardous waste. Please specify, if any, (G) Other Non-hazardous waste generated (H). Please specify, if any, (Break-up by composition i.e., by materials relevant to the sector) Total waste generated [(A+B + C + D + E + F + G + H)	P6-E1 P6-E9
4.	Embracing circularity - details related to waste management by the entity	Waste intensity Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations For each category of waste generated, total waste disposed by nature of disposal method	P9-E1 P9-E11
5.	Enhancing Employee Wellbeing and Safety	Spending on measures towards well being of employees and workers – cost incurred as a % of total revenue of the company Details of safety related incidents for employees and workers (including contractor-workers e.g. workers in the company's construction sites)	P5-E3 P5-E7
6.	Enabling Gender Diversity in Business	Gross wages paid to females as % of wages paid	P5-E3 P5-E7



	Complaints on POSH	
7. Enabling inclusive Development	Input material sourced from following sources as % of total purchases – Directly sourced from MSMEs/ small producers and from within India Job creation in smaller towns – Wages paid to persons employed in smaller towns (permanent or nonpermanent /on contract) as % of total wage cost	P8-E4 P8-E5
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 Number of days of accounts payable Concentration of purchases & sales done with trading houses, dealers, and related parties. Loans and advances & investments with related parties	P9-E7 P1-E8 P1-E9
9. Open-ness of business		



## GHG Assurance Statement

### Kalpataru Projects International Limited

Kalpataru Synergy, 7th Floor, Opp. Grand Hyatt, Santacruz (E), Mumbai - 400055, India.

SGS India Private Limited (hereinafter referred to as SGS India) was contracted by Kalpataru Projects International Limited (the 'Company') to conduct an independent assurance of its annual Greenhouse Gas (GHG) inventory for Scope 3 pertaining to the reporting period of 01st April 2025 to 31st March 2026. The Company has developed its GHG inventory in accordance with the GHG Protocol Corporate Accounting and Reporting Standard and ISO 14064-1 standard. SGS India has conducted Limited Level Assurance for Scope 3 Data. This assurance engagement was conducted in accordance with the International Standard on Assurance Engagements (ISAE) 3410.

SGS India verified the following parameters given in the Table below:

#### Scope 3 Data:

Scope	Actual emission (tCo2)
Scope 3 GHG emissions in metric tons of CO2 eq	4,860,723.05

Verification Statement no: GGN/ESG-KN/2025/P-140  
Statement Date: 09th June 2026.

This Statement is issued, on behalf of Client, by SGS India (SGS) under its General Conditions for ESG Assurance Services. A full description of the terms and conditions of the Statement can be found in the General Conditions for ESG Assurance Services that apply to it. Stipulations to the contrary are not binding on SGS and therefore SGS shall have no responsibility vis-à-vis parties other than its Client.  
This Statement is not valid without the full verification scope, objectives, criteria and findings available on the Statement.