

## Annexure VI

# BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

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



## SECTION A: GENERAL DISCLOSURES

### I. DETAILS OF THE LISTED ENTITY

Sr. No.	Particulars	2023-24
1	Corporate Identity Number (CIN) of the Listed Entity	L74210TG1995PLC130199
2	Name of the Listed Entity	KNR Constructions Limited
3	Year of incorporation	11-07-1995
4	Registered office address	Plot No. 113 & 114, KNR House, 3rd and 4th Floor, Kavuri Hills, Phase I, Hyderabad, Telangana-500033
5	Corporate address	Plot No. 113 & 114, KNR House, 3rd and 4th Floor, Kavuri Hills, Phase I, Hyderabad, Telangana-500033
6	E-mail	investor@knrcl.com
7	Telephone	040-40268759
8	Website	www.knrcl.com
9	Financial year for which reporting is being done	2023-24
10	Name of the Stock Exchange(s) where shares are listed	BSE Limited and National Stock Exchange of India Limited
11	Paid-up Capital	56,24,69,200/-
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Haritha Varanasi, Company Secretary 040-40268759 cs@knrcl.com
13	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	Standalone Basis
14	Name of assurance provider	NA
15	Type of assurance obtained	NA

## II. PRODUCTS/SERVICES

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

Description of Main Activity

**Construction and Engineering**

Description of Business Activity

**Construction and Engineering**

% of Turnover of the entity

**100%**

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

Product/Service

**Constructions**

NIC Code

**45203**

% of total Turnover Contributed

**100%**

## III. OPERATIONS

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



#### National

Number of plants	Number of offices	Total
0	28	28



#### International

Number of plants	Number of offices	Total
0	0	0

### 19. Markets served by the entity:

#### a. Number of locations

Locations	Total
National (No. of States)	6
International (No. of Countries)	0

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

0%

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

Our clientele includes prestigious organisations such as the National Highways Authority of India, the Government of Telangana, the Irrigation Department, State Level Transport Corporations, the Ministry of Surface Transport, and the Greater Hyderabad Municipal Corporation.

**IV. EMPLOYEES**
**20. Details as at the end of Financial Year:**
**a. Employees and workers (including differently abled):**

Sr. No.	Particulars	Total	Male		Female	
		(A)	No. (B)	% (B / A)	No. (C)	% (C / A)
<b>EMPLOYEES</b>						
1	Permanent (D)	2,488	2,478	99.60%	10	0.40%
2	Other than Permanent (E)	0	0	0%	0	0%
3	Total employees (D + E)	2,488	2,478	99.60%	10	0.40%
<b>WORKERS</b>						
4	Permanent (F)	3,003	3,003	100%	0	0%
5	Other than Permanent (G)	0	0	0%	0	0%
6	Total workers (F + G)	3,003	3,003	100%	0	0%

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

Sr. No.	Particulars	Total	Male		Female	
		(A)	No. (B)	% (B / A)	No. (C)	% (C / A)
<b>DIFFERENTLY ABLED EMPLOYEES</b>						
1	Permanent (D)	1	1	100%	0	0%
2	Other than Permanent (E)	0	0	0%	0	0%
3	Total differently abled employees (D + E)	1	1	100%	0	0%
<b>DIFFERENTLY ABLED WORKERS</b>						
4	Permanent (F)	0	0	0%	0	0%
5	Other than Permanent (E)	0	0	0%	0	0%
6	Total differently abled workers (F + G)	0	0	0%	0	0%





## 21. Participation/Inclusion/Representation of women

Particular	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
*Board of Directors	8	2	25.00%
Key Management Personnel	3	1	33.33%

\*Board of Directors also includes 2 Key Management Personnel.



## 22. Turnover rate for permanent employees and workers

Particulars	2023-24		
	(Turnover rate in current FY)		
	Male	Female	Total
Permanent Employees	1.34%	0%	1.34%
Permanent Workers	12.93%	0%	12.93%

Particulars	2022-23		
	(Turnover rate in previous FY)		
	Male	Female	Total
Permanent Employees	2.74%	9.52%	2.78%
Permanent Workers	0.64%	0%	0.64%

Particulars	2021-22		
	(Turnover rate in the year prior to the previous FY)		
	Male	Female	Total
Permanent Employees	0.19%	8.70%	0.23%
Permanent Workers	0%	0%	0%

**V. HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES (INCLUDING JOINT VENTURES)**
**23. (a) Names of holding/subsidiary/associate companies/joint ventures**

Sr. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business responsibility initiatives of the listed entity? (Yes/No)
1	KNR Agrotech and Beverages Private Limited			
2	KNR Infrastructure Projects Private Limited			
3	KNR Energy Limited			
4	KNRC Holdings and Investments Private Limited			
5	KNR Somwarpet Infraproject Private Limited			
6	KNR Palani Infra Private Limited	▶ <b>Subsidiary</b>	▶ <b>100%</b>	▶ <b>No</b>
7	KNR Ramanattukara Infra Private Limited			
8	KNR Guruvayur Infra Private Limited			
9	KNR Ramagiri Infra Private Limited			
10	KNR Kaveri Infra Private Limited			
11	KNR Sriranganatha Infra Private Limited			
12	KNR Ramatheertham Infra Private Limited			
13	Patel KNR Infrastructures Limited	▶ <b>Associate</b>	▶ <b>40%</b>	▶ <b>No</b>
14	Patel KNR Heavy Infrastructures Limited			

**VI. CSR DETAILS**
**24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No) **Yes****

a. Turnover (in ₹)

**₹ 39,70,61,50,070**

b. Net worth (in ₹)

**₹ 32,25,65,90,691**

## VII. TRANSPARENCY AND DISCLOSURES COMPLIANCES

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) *	2023-24			2022-23		
		Current Financial Year			Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes	0	0	Nil	0	0	Nil
Investors (other than shareholders)	Yes	0	0	Nil	0	0	Nil
Shareholders	Yes	0	0	Nil	0	0	Nil
Employees and workers	Yes	0	0	Nil	0	0	Nil
Customers	Yes	0	0	Nil	0	0	Nil
Value Chain Partners	Yes	0	0	Nil	0	0	Nil
Other (please specify)	-	-	-	-	-	-	-

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

Stakeholder group from whom complaint is received	Web Link for Grievance Policy
Communities	<a href="http://knrcil.com/images/policies/Grievance-Redressal-Policy.pdf">http://knrcil.com/images/policies/Grievance-Redressal-Policy.pdf</a>
Investors (other than shareholders)	<a href="http://knrcil.com/images/policies/Grievance-Redressal-Policy.pdf">http://knrcil.com/images/policies/Grievance-Redressal-Policy.pdf</a>
Shareholders	<a href="http://knrcil.com/images/policies/Grievance-Redressal-Policy.pdf">http://knrcil.com/images/policies/Grievance-Redressal-Policy.pdf</a>
Employees and workers	<a href="http://knrcil.com/images/policies/Grievance-Redressal-Policy.pdf">http://knrcil.com/images/policies/Grievance-Redressal-Policy.pdf</a>
Customers	<a href="http://knrcil.com/images/policies/Grievance-Redressal-Policy.pdf">http://knrcil.com/images/policies/Grievance-Redressal-Policy.pdf</a>
Value Chain Partners	<a href="http://knrcil.com/images/policies/Grievance-Redressal-Policy.pdf">http://knrcil.com/images/policies/Grievance-Redressal-Policy.pdf</a>
Other (please specify)	-

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

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

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Emissions & Effluents	R	Construction is an energy-intensive activity and generates significant direct and indirect greenhouse gas (GHG) emissions, including carbon dioxide and methane from fuel use. Uncontrolled pollutants and emissions during operation and associated activities impose legal and Environmental risks for the Company.	The Company has taken measures to mitigate environmental impacts. It has implemented effective exhaust systems for its machinery and vehicles, conducting regular assessments to ensure efficiency. Additionally, sprinkler systems have been introduced along conveyors that transport aggregates within the crushers, aimed at minimising the release of airborne emissions. The organisation also carries out consistent monitoring of emissions to enhance its emission management strategies	Negative
2	Energy Management	O	Developing and managing real estate requires a significant reliance on natural resources, including electricity. Managing the energy consumption becomes essential.	NA	Positive
3	Sustainable construction and Procurement	O	Companies are evaluated according to the resource consumption and carbon intensity of their real estate assets, their potential vulnerability to environmental construction rules, and their efforts to enhance the environmental performance of their real estate assets.	NA	Positive
4	Climate change	R	Climate change is impacting almost all geographies and industries. It can pose physical risks such as floods, wildfires and can impact the structural integrity of infrastructure. It can also pose transitional risks such as compulsory use of renewable energy, change in regulations, etc.	Typically, our operational planning takes into account potential disruptions caused by weather and climatic variations, ensuring minimal impact on our activities. Given the potential risks posed by climate change, including unexpected rainfall, floods, and temperature fluctuations, we have integrated protective drainage systems into our work sites to prevent flooding. Moreover, we select materials like resilient bitumen that can withstand the challenges presented by climate fluctuations, thereby ensuring the durability of our completed projects. Our approach involves the careful implementation of suitable mix designs, demonstrating a cautious approach to address these climatic uncertainties effectively.	Negative

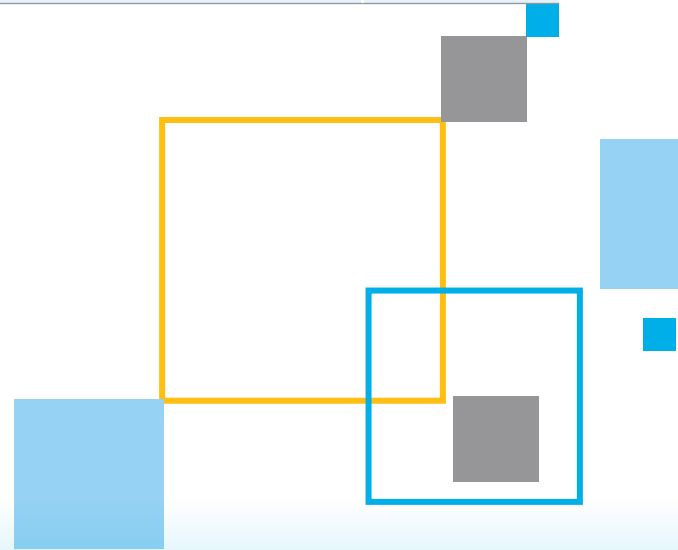


Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
5	Water and Wastewater Management	R	Water is a critical resource required during construction, operation and maintenance. Water use for various business activities impacts the quality and quantity of local water resources. Improper discharge of water can result in contamination of water bodies. This may lead to a negative impact on operating costs and may impose a legal risk to the Company.	Preserving water is crucial for future generations. Water is also necessary in construction and maintenance. We regularly test water bodies near construction zones to ensure quality and safety. Sprinkler systems are utilised to manage water efficiently, optimising its usage in activities like compacting soil and reducing dust in plants, notably crushers and access roads. Water recycling innovations have been explored for curing in casting yards. Similarly, repurposed wastewater contributes to landscaping, gardening, and median and ROW plantations. Our commitment to sustainable water management is evident through these initiatives.	Negative
6	Waste Management	O	The Circular Economy model of production and consumption promotes the reusing, refurbishing and recycling of existing materials and products. The transition to a circular economy will affect a change in building design and material usage. A shift in regulations and demand, combined with new technology, has the potential to reduce costs.	NA	Positive
7	Biodiversity Protection & Conservation	R	Biodiversity protection and conservation includes monitoring the ecological impacts of our project areas before and after development to minimise negative impacts on the local ecosystem.	Before initiating any project development, the relevant Government Authority ensures proper forest and environmental clearances, preempting potential issues during project execution. We seek approvals for plant establishment and operation, diligently adhering to mitigation measures mandated by regulations. Continuous monitoring of soil, water, and air parameters guides us in implementing necessary mitigation actions if thresholds get exceeded. Strategically positioned tall barricades and lush plantations are incorporated on plant premises to minimize pollution dissemination from plant operations. To counterbalance tree removal, we plant multiple times the number of trees cut within roadways and explore tree transplantation wherever feasible, showcasing our dedication to biodiversity protection and conservation.	Negative

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
8	Circular Economy	O	The Circular Economy model of production and consumption promotes the reusing, refurbishing and recycling of existing materials and products. The transition to a circular economy will affect a change in building design and material usage. A shift in regulations and demand, combined with new technology, has the potential to reduce costs.	NA	Positive
9	Employee Wellbeing and Development	R	A higher employee retention rate reflects good company policies and practices that lead to higher employee satisfaction. However, a high attrition rate indicates low employee satisfaction. High attrition also increases the cost of replacing and training the employees, increases the risk of business getting impacted in case of critical roles and may reflect negatively on investors.	The management possesses the ability to identify individuals in need and provide them with training in relevant fields for potential deployment in projects. Adequate pathways for advancement are offered, allowing employees to progress in their roles. The Company's employee-centric policies and supportive welfare initiatives ensure high retention rates. Effective mentoring across various levels significantly contributes to staff retention. The Company's consistent financial stability can be attributed to the valuable contribution of a well-maintained staff across all functions	Negative
10	Diversity and Inclusion	O	A company's high diversity and inclusion rate reflects employees' sense of belonging and fairness within the Company.	NA	Positive
11	Customer Satisfaction	O	Customer satisfaction is a key indicator of success. It gauges how effectively businesses are delivering products and services that meet or exceed customers' expectations, providing insight into the overall performance of an organization	NA	Positive

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
12	Product Quality	R	<p>Companies in the infrastructure industry have a vital responsibility to safeguard their projects through the provision of engineering, design, architectural and other services. Only by ensuring compliance with safety standards can they demonstrate professional excellence and guarantee top-tier results. Poor design and construction of buildings or infrastructure can have devastating consequences- from loss of life, to decreased property value, to economic insecurity. Taking the time for proper planning is essential in order to prevent these disasters from occurring.</p> <p>When it comes to structural integrity and safety, companies that don't do well can face high costs for redesigning or repair, as well as legal liabilities and damage to their reputation, which could harm their growth prospects.</p> <p>As a consequence of climate change, companies in the construction and infrastructure industry must now consider how changing weather patterns could damage their projects – potentially endangering public safety. Compliance with the minimum codes and standards may not be enough to retain reputational value.</p>	<p>Over time, KNRCL has consistently employed comprehensive Quality Assurance (QA) and Quality Control (QC) protocols to ensure the durability and excellence of our executed projects, encompassing roads, structures, reservoir bunds, canal systems, and more. Our successful completion of Defect Liability Periods across all projects serves as evidence of our commitment to maintaining stringent quality standards during project execution. The monetisation of road assets executed under the Hybrid Annuity Model (HAM) further validates the assured quality embedded within our projects, offering a tangible assurance of the high standards we promise and deliver</p>	Negative

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
13	Human Rights and Labour Management	R	Construction is labour-intensive and has been the focus of human rights organisations for their labour management practices. The complexity of their workforce (size, labour intensity, and operational locations), management-labour interactions, the effectiveness of worker rights and the effectiveness of engagement with their workers is crucial for the Company	The Company adeptly manages its substantial workforce across diverse projects, strictly adhering to governmental regulations that ensure secure working environments, suitable residential provisions near sites, and equitable wages. Our commitment to labor management is underscored by deploying dedicated coordinators who address basic needs at all times. We prioritise human rights by promptly addressing deviations when observed to ensure the well-being and dignity of our workforce.	Negative
14	Community Engagement	R	Construction activities contribute to social and economic development. However, they can also create a risk for local communities and the environment. Activities such as clearing, grading, and using hazardous chemicals can negatively impact the local community. In some situations, environmental concerns and resistance from the local community can lead to project delays and, in the worst-case scenario, project cancellations. This can have a negative impact on the Company's profitability and the opportunities it has for growth.	The Company strategically assigns a dedicated Manager to facilitate ongoing interaction with the local community, ensuring the smooth progression of projects. Recognising the significance of community engagement, the Company addresses grievances through Corporate Social Responsibility (CSR) endeavours, including initiatives such as constructing village roads, facilitating drinking water access, and supporting self-help groups. The effectiveness of these efforts is amplified when the community comprehends the positive impact and benefits derived from asset development, be it roads, irrigation facilities, or urban assets. Encouraging community ownership and fostering identification with the development yields noteworthy results.	Negative



Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
15	Compliance and Business Ethics	R	The key area relevant to business ethics is the management of issues such as fraud, executive misconduct, corrupt practices, money laundering, or anti-trust violations. Ethics violations can lead to police investigations, hefty fines, settlement costs, and damage to reputation.	<p>The Company meticulously adheres to the internal financial control guidelines endorsed by the Board. The Company places utmost importance on compliance with a range of pertinent regulations, prioritising financial reporting accuracy and safeguarding data privacy throughout its business operations.</p> <p>The Audit Committee oversees quarterly financial reporting authorised by the Board, disseminating crucial information to stakeholders, investors, and stock exchanges. Over the past 14 years, consistent dividends and a comprehensive risk mitigation policy underscore the Company's commitment to compliance and business ethics. The accolade of top credit ratings from CRISIL and ICRA serve as evidence of KNRCL's dedication to these principles.</p>	Negative
16	Corporate Governance	R	Businesses are assessed based on their performance across all key governance issues, which include ownership & control, Board pay, accounting, business ethics, and tax transparency. This topic examines the effect that a company's corporate governance and business ethics practices have on its shareholders and other investors.	The Board of Directors convenes regularly to oversee a spectrum of corporate governance matters encompassing accountability, transparency, ethical decision making, and more. An internal audit is conducted, with the resulting report submitted to the Board for assessment and confirmation of these aspects. This practice is well-received by shareholders and investors, signifying a commendable level of corporate governance reasonableness within the Company.	Negative
17	Data Privacy and Security	R	Companies are assessed based on the amount of personal data they collect, their exposure to evolving or increasing privacy regulations, their vulnerability to potential data breaches, and their data protection systems.	The Company has implemented a robust strategy to safeguard data through stringent access controls, ensuring that only relevant staff members, depending on their roles, are authorised to add or report data. This controlled approach limits access across various levels. Sharing data with third parties is strictly prohibited unless sanctioned by the designated officer, contingent upon demonstrated necessity. This framework guarantees data security and privacy, reinforcing the entity's commitment to protecting sensitive information.	Negative





### Governance, leadership and oversight

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

Dear Stakeholders,

As the director responsible for the Business Responsibility Report, I am pleased to present an overview of our ESG initiatives to our esteemed shareholders. Our commitment to Environmental, Social, and Governance (ESG) principles forms the foundation of our business philosophy.

**Environment:** We have implemented effective exhaust mechanisms for machinery and vehicles, with regular checks to ensure optimal performance. Sprinklers on conveyors help reduce air emissions from aggregate crushers, supported by consistent emissions monitoring. Our electricity consumption is managed through captive sources like generators. We optimize waste materials from structures and pavements, using them in diversion roads and construction layers. Our focus on waste reduction, reusing, and efficient water use underscores our commitment to environmental sustainability.

**Social:** Our social initiatives include identifying and training individuals for project deployment, fostering career progression opportunities, and maintaining high employee retention through supportive policies and welfare activities. Our mentoring programs contribute to staff retention and consistent performance.

**Governance:** Governance is a cornerstone of our operations. Frequent Board meetings ensure accountability, transparency, ethical decision-making, and adherence to business ethics. Internal audits reinforce our commitment to sound governance practices, enhancing shareholder and investor confidence.

In conclusion, our ESG initiatives encompass environmental sustainability, social empowerment, and robust governance practices. We are dedicated to addressing challenges, meeting targets, and fostering responsible growth, guided by our commitment to creating lasting value for all stakeholders. We appreciate your ongoing support and confidence in our organization. Together, we are poised to build a brighter and more sustainable future.

Sincerely,

K Jalandhar Reddy Executive Director

- 8 Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).

Shri K Jalandhar Reddy, Executive Director

- 9 Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No/ NA).

If Yes please provide details

Shri K Jalandhar Reddy, Executive Director



## PRINCIPLE 1

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

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

### Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	2	Regulatory	75%
Key Managerial Personnel	2	Regulatory	100%
Employees other than BoD and KMPs	17	<ol style="list-style-type: none"> <li>1. SAP MM, SAP FI/CO, SAP Stores, SAP PS, SAP SD, SAP P&amp;M, HR Payroll</li> <li>2. Health and Safety training program</li> <li>3. Road safety</li> <li>4. Project cost control and budgeting</li> <li>5. Corporate Finance</li> <li>6. Commercial Arbitration</li> <li>7. HR Policies and code of conduct</li> <li>8. Regulatory updates from time to time which are of relevant to the Company</li> </ol>	100%
Workers	3	<ol style="list-style-type: none"> <li>1. Health and Safety training program</li> <li>2. Road safety</li> <li>3. Equipment operation training program</li> </ol>	100%

2. Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year, in the following format

Monetary					
Particular	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In ₹) (For Monetary Cases only)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine					
Settlement				No such incident has taken place in 2023-24.	
Compounding fee					

Non Monetary				
Particular	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment				
Punishment			No such incident has taken place in 2023-24.	

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

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

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

Yes

**If Yes, provide details in brief**

The Anti-Bribery Policy is established to prevent any instances of bribery or corruption. All personnel associated with KNRCL, including its affiliates and subsidiaries, are required to adhere to the provisions and scope of this policy.

**If Yes, Provide a web link to the policy, if available -Web link anti corruption or anti bribery policy is place**

[http://knrcl.com/images/policies/Anti\\_bribery\\_policy.pdf](http://knrcl.com/images/policies/Anti_bribery_policy.pdf)



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

Particular	2023-24	2022-23
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

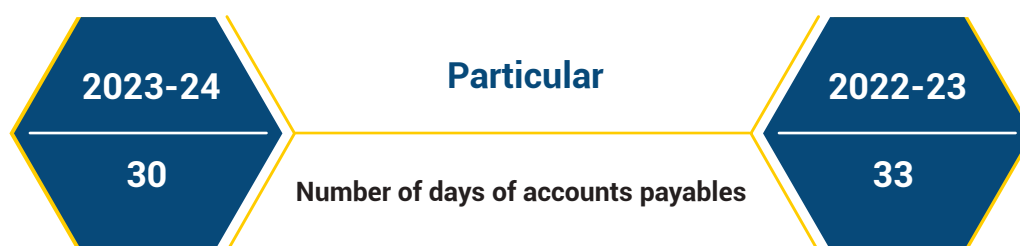
**6. Details of complaints with regard to conflict of interest:**

Case Details	2023-24		2022-23	
	Number	Remark	Number	Remark
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	Nil	0	Nil
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	Nil	0	Nil

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

No such incident of corruption and conflict of interest has taken place in 2023-24.

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



## 9. Open-ness of business

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

Parameter	Metrics	2023-24	2022-23
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	0	0
	b. Number of trading houses where purchases are made from	0	0
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	0	0
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	0%	0%
	b. Number of dealers / distributors to whom sales are made	0	0
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	0%	0%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	0%	0%
	b. Sales (Sales to related parties / Total Sales)	56.10%	34.29%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	32.13%	24.75%
	d. Investments	100%	100%

## Leadership Indicators

### 2. DOES THE ENTITY HAVE PROCESSES IN PLACE TO AVOID/ MANAGE CONFLICT OF INTERESTS INVOLVING MEMBERS OF THE BOARD? (YES/NO)

Yes

**If Yes, provide details of the same.**

The Company's Code of Conduct mandates that all directors refrain from engaging in activities that could conflict with the Company's best interests. Additionally, directors are required to annually confirm their compliance with the Code of Conduct to the Company.

## PRINCIPLE 2

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

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

### Essential Indicators

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

Sr. No.	Particular	2023-24	2022-23	Details of improvements in environmental and social impacts
1	R&D	0%	0%	Nil
2	Capex	0%	0%	Nil

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

Yes

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

37.42%

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)	NA
(b)	E-waste	NA
(c)	Hazardous waste	NA
(d)	other waste	NA

\*Considering the nature of the business of the Company, product reclaim is not applicable.

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

No

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

NA

- c **If not, provide steps taken to address the same**

NA



## PRINCIPLE 3

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

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

### Essential Indicators

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

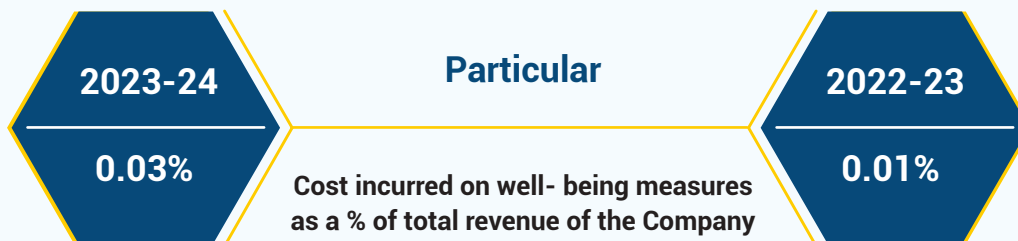
Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
<b>Permanent employees</b>											
Male	2,478	98	3.95%	2478	100%	-	-	2478	100%	0	0%
Female	10	10	100%	10	100%	10	100%	-	-	0	0%
<b>Total</b>	<b>2,488</b>	<b>108</b>	<b>4.34%</b>	<b>2488</b>	<b>100%</b>	<b>10</b>	<b>0.40%</b>	<b>2478</b>	<b>99.60%</b>	<b>0</b>	<b>0%</b>
<b>*Other than permanent employees</b>											
Male	0	0	0%	0	0%	0	0%	0	0%	0	0%
Female	0	0	0%	0	0%	0	0%	0	0%	0	0%
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>

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

Category	% of workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
<b>Permanent workers</b>											
Male	3,003	108	3.60%	1139	37.93%	-	-	3003	100%	0	0%
Female	0	0	0%	0	0%	0	0%	-	-	0	0%
<b>Total</b>	<b>3,003</b>	<b>108</b>	<b>3.60%</b>	<b>1139</b>	<b>37.93%</b>	<b>0</b>	<b>0%</b>	<b>3003</b>	<b>100%</b>	<b>0</b>	<b>0%</b>
<b>*Other than permanent workers</b>											
Male	0	0	0%	0	0%	0	0%	0	0%	0	0%
Female	0	0	0%	0	0%	0	0%	0	0%	0	0%
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>

\*The Company does not have any staff in 'Other than permanent employees' and 'Other than permanent workers category'.

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



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

Benefits	2023-24			2022-23		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	23.63%	13.45%	Yes	24%	12%	Yes
Gratuity	100%	0%	Yes	100%	0%	Yes
ESI	100%	37.93%	Yes	61%	2%	Yes
Others – please specify	-	-	-	-	-	-

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?

Yes

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

NA

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

Yes

IF SO, PROVIDE A WEB-LINK TO THE POLICY.

<http://knrcl.com/images/policies/Human-Rights-Policy.pdf>





**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	0%	0%	0%	0%
Female	100%	100%	0%	0%
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>0%</b>	<b>0%</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.**

	Yes/No	If Yes, then give details of the mechanism in brief
Permanent Workers	Yes	Employees or workers can raise concerns or lodge grievances with the respective project managers at their sites. The project managers will escalate these concerns or grievances to the Project Director, who will address them within 30 days following a thorough investigation. All grievances received and their status will be reported to the Managing Director or Executive Director in a timely manner.
*Other than Permanent Workers	No	
Permanent Employees	Yes	Employees or workers can raise concerns or lodge grievances with the respective project managers at their sites. The project managers will escalate these concerns or grievances to the Project Director, who will address them within 30 days following a thorough investigation. All grievances received and their status will be reported to the Managing Director or Executive Director in a timely manner.
*Other than Permanent Employees	No	

\*The Company does not have any staff in 'Other than permanent employees' and 'Other than permanent workers category'.

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

Benefits	2023-24			2022-23		
	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	2,478	0	0%	2,284	0	0%
Female	10	0	0%	10	0	0%
<b>Total Permanent Workers</b>						
Male	3,003	0	0%	3,418	0	0%
Female	0	0	0%	0	0	0%

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

Category	2023-24					2022-23				
	Total (A)	On Health and Safety Measures		On Skill Upgradation		Total (D)	On Health and Safety Measures		On Skill Upgradation	
		Number (B)	% (B / A)	Number (C)	% (C / A)		Number (E)	% (E / D)	Number (F)	% (C / D)
<b>Employees</b>										
Male	2,478	2478	100%	1,317	53.15%	2284	2284	100%	1,200	52.54%
Female	10	10	100%	0	0%	10	10	100%	0	0%
<b>Total</b>	<b>2,488</b>	<b>2488</b>	<b>100%</b>	<b>1,317</b>	<b>52.93%</b>	<b>2294</b>	<b>2294</b>	<b>100%</b>	<b>1,200</b>	<b>52.31%</b>
<b>Workers</b>										
Male	3,003	3003	100%	2,098	69.86%	3418	3,418	100%	2,200	64.37%
Female	0	0	0%	0	0%	0	0	0%	0	0%
<b>Total</b>	<b>3,003</b>	<b>3003</b>	<b>100%</b>	<b>2,098</b>	<b>69.86%</b>	<b>3418</b>	<b>3,418</b>	<b>100%</b>	<b>2,200</b>	<b>64.37%</b>

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

Category	2023-24			2022-23		
	Total (A)	No. (B)	% (B / A)	Total (D)	No. (E)	% (E / D)
<b>Employees</b>						
Male	2,478	1,018	41.08%	2,284	827	36.21%
Female	10	10	100%	10	10	100%
<b>Total</b>	<b>2,488</b>	<b>1,028</b>	<b>41.32%</b>	<b>2,294</b>	<b>837</b>	<b>36.49%</b>
<b>Workers</b>						
Male	3,003	2,189	72.89%	3,418	1,964	57%
Female	0	0	0%	0	0	0%
<b>Total</b>	<b>3,003</b>	<b>2,189</b>	<b>72.89%</b>	<b>3,418</b>	<b>1,964</b>	<b>57%</b>

## 10. Health and safety management system

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

Yes

#### If Yes, the Coverage such systems?

KNRCL prioritizes the safety and well-being of its employees and other stakeholders. Our Health Safety Environment (HSE) Policy outlines our commitment to managing key HSE aspects. Our Health Safety Environment Management System is certified to the ISO 45001:2018 standard.

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

We identify occupational health and safety risks for all existing, new, or modified activities, processes, products, services, and regulatory changes, including routine and non-routine activities. Our risk assessment includes quarterly evaluations of incidents. Hazardous conditions are identified and prioritized for elimination and control. After implementing the hierarchy of controls, we reassess to evaluate residual risks.

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

Yes

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

Yes

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

Safety Incident/Number	Category*	2023-24	2022-23
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	1	0
	Workers	0	24
Total recordable work-related injuries	Employees	1	0
	Workers	0	20
High-consequence work-related injury or ill health (excluding fatalities)	Employees	0	0
	Workers	0	3
High-consequence work-related injury or ill health (excluding fatalities)	Employees	0	0
	Workers	0	0

\*Including in the contract workforce

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

We prioritize building a safety culture that emphasizes individual responsibility. Our project site personnel are trained to identify, mitigate, and control operation-specific risks. Regular inspections and awareness trainings on health and safety are conducted. Established systems include work permits, training, LOTO (lockout/tagout), operational controls, monitoring, audits, and assessments. Any gaps, learnings, deviations, and findings are identified, with controls implemented and tracked for effective closure. Additionally, the Company has adopted a WCA policy for workers at project locations.

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

Benefits	2023-24			2022-23		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0	Nil	0	0	Nil
Health & Safety	0	0	Nil	0	0	Nil

**14. Assessment for the year:**

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

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

No significant risk / concern has been observed during the assessment.

**Leadership Indicators**
**1. Does the entity extend any life insurance or any compensatory package in the event of death of**

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

**2. Details on assessment of value chain partners:**

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

## PRINCIPLE 4

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

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

### Essential Indicators

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

Stakeholder identification is central to our goal-attainment strategy. Our systematic approach involves a thorough analysis of our operations to accurately identify key stakeholders, including investors, vendors, customers, employees, lenders, and the community. We also extend our evaluation to understand the impact of our initiatives on the communities we engage with, acknowledging their essential role in our communication efforts. By understanding our stakeholders' needs, we anticipate demands, mitigate potential risks, and build lasting relationships crucial to our success. This proactive engagement improves our strategic alignment and overall performance.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website, Other- Please Specify)	Frequency of engagement (Annually, Half-yearly, Quarterly, others- Please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Investors	No	Other - Email, Newspaper, Website, Investor calls	Quarterly	Financial performance, operations of the Company
Vendors	No	Other - Meetings	Other - Vendors of capital equipment - on regular basis and vendors of material - as and when required	Capital equipment and material
Customers	No	Other - Meetings	Other – On regular basis	Projects related
Employees	No	Other - Meetings	As and when required	HR related
Lenders	No	Other - Meetings	Quarterly	Concessionaire meetings for financial assistance
Community	No	Community Meetings	As and when required	Community issues near by the project sites

## PRINCIPLE 5

Businesses should respect and promote human rights.

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

### Essential Indicators

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

Benefits	2023-24			2022-23		
	Total (A)	No. of employees/ workers covered (B)	% (B / A)	Total (C)	No. of employees/ workers covered (D)	% (D / C)
<b>Employees</b>						
Permanent	2,488	1,278	51.37%	2294	952	41.50%
Other than permanent	0	0	0%	0	0	0
Total Employees	2,488	1,278	51.37%	2294	952	41.50%
<b>Workers</b>						
Permanent	3,003	2,189	72.89%	3418	1,267	37.07%
Other than permanent	0	0	0%	0	0	0%
Total Workers	3,003	2,189	72.89%	3418	1,267	37.07%

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

Category	2023-24					2022-23				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
<b>Employees</b>										
<b>Permanent</b>										
Male	2,478	321	12.95%	2,157	87.05%	2,284	493	21.58%	1,791	78.42%
Female	10	0	0%	10	100%	10	10	100%	0	0%
Total	2,488	321	12.90%	2,167	87.10%	2,294	503	21.92%	1,791	78.08%
<b>*Other than Permanent</b>										
Male	0	0	0%	0	0%	0	0	0%	0	0%
Female	0	0	0%	0	0%	0	0	0%	0	0%





Category	2023-24					2022-23				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Total	0	0	0%	0	0%	0	0	0%	0	0%
<b>Workers</b>										
<b>Permanent</b>										
Male	3,003	358	11.92%	2,645	88.08%	3,418	701	20.51%	2,717	79.49%
Female	0	0	0%	0	0%	0	0	0%	0	0%
Total	3,003	358	11.92%	2,645	88.08%	3,418	701	20.51%	2,717	79.49%
<b>*Other than Permanent</b>										
Male	0	0	0%	0	0%	0	0	0%	0	0%
Female	0	0	0%	0	0%	0	0	0%	0	0%
Total	0	0	0%	0	0%	0	0	0%	0	0%

\*The Company does not have any staff in 'Other than permanent employees' and 'Other than permanent workers category'.

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

#### a. Median remuneration / wages:

Male		Particular	Female	
Number	Median remuneration/ salary/ wages of respective category		Number	Median remuneration/ salary/ wages of respective category
2	10,68,45,000	*Board of Directors (BoD)	0	0
2	10,68,45,000	Key Managerial Personnel	1	11,40,000
2,476	3,36,000	Employees other than BoD and KMP	9	3,16,800
3,003	2,46,000	Workers	0	0

\*Only executive directors are considered for median remuneration calculation.

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

Particulars	2023-24	2022-23
Gross wages paid to females as % of total wages	0.29%	0.26%

**4. Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business?**

No

The Company prioritizes the protection of human rights above all else. The Board and Senior Management are fully responsible for and committed to addressing any human rights issues that may arise. Individuals or their representatives, whether internal or external, can contact the Company regarding these matters through the appropriate channels.

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

The policies and procedures for addressing employee grievances will be implemented with the utmost sensitivity, urgency, and priority in managing and resolving HR grievances.

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

Benefits	2023-24			2022-23		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	0	0	Nil	0	0	Nil
Discrimination at workplace	0	0	Nil	0	0	Nil
Child Labour	0	0	Nil	0	0	Nil
Forced Labour/Involuntary Labour	0	0	Nil	0	0	Nil
Wages	0	0	Nil	0	0	Nil
Other human rights related issues	0	0	Nil	0	0	Nil

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

Particulars	2023-24	2022-23
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of female employees / workers	0%	0%
Complaints on POSH upheld	0	0

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

The Company has established a mechanism to address complaints related to discrimination and harassment. This mechanism ensures the strict confidentiality of the investigation process and safeguards the identity of the complainant. Additionally, the complainant is protected against any form of retaliation.

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

Yes

**10. Assessments for the year:**

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

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

No significant risk / concern was arising from the assessments.



## PRINCIPLE 6

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

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

### Essential Indicators

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

Parameter	2023-24	2022-23
<b>From renewable sources</b>		
Total electricity consumption (A)	0	0
Total fuel consumption (B)	0	0
Energy consumption through other sources (C.)	0	0
<b>Total energy consumed from renewable sources (A+B+C)</b>	0	0
<b>From non-renewable sources</b>		
Total electricity consumption (D)	39,857.61 (GJ)	721.68 (GJ)
Total fuel consumption (E)	17,83,692.77 (GJ)	9,62,193.63 (GJ)
Energy consumption through other sources (F)	0	0
Total energy consumed from non-renewable sources (D+E+F)	18,23,550.38 (GJ)	9,62,915.30 (GJ)
<b>Total energy consumed (A+B+C+D+E+F)</b>	18,23,550.38 (GJ)	9,62,915.30 (GJ)
<b>Energy intensity per rupee of turnover</b> (Total energy consumed in GJ / Revenue from operations in ₹)	0.00004593	0.00002572
<b>Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total energy consumed in GJ / Revenue from operations in ₹ adjusted for PPP)*	0.00092863	0.00052006
<b>Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency?</b>		No
<b>If yes, name of the external agency.</b>	NA	

\*The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor for India published by the World Bank for the year 2023, which is 20.22.

Note – The Company undertakes different types of projects, which includes construction of highways and irrigation projects. Due to the varying nature of these projects, a standardized unit of measurement is not applicable. Consequently, calculating physical intensity, which typically requires a common unit of measurement, is not feasible in this context.

#### 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? (Yes/No)

No

**If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.**

NA

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

Parameter	2023-24	*2022-23
<b>Water withdrawal by source (in kilolitres)</b>		
(i) Surface water	2,65,900	14,86,873
(ii) Groundwater	5,96,868	0
(iii) Third party water	3,85,505	1,006
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
<b>Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)</b>	12,48,273	14,87,879
<b>Total volume of water consumption (in kilolitres)</b>	12,48,273	14,87,879
<b>Water intensity per rupee of turnover</b> (Total water consumption in KL / Revenue from operations in ₹)	0.00003144	0.00003974
<b>Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total water consumption in KL / Revenue from operations in ₹ adjusted for PPP)	0.00063567	0.00080359
<b>Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Yes/No)</b>		No
<b>If yes, name of the external agency.</b>		NA

\*The Company has not bifurcated the water withdrawal data for 2022-23 and whole amount was reported in 'surface water withdrawal' category.



4. Provide the following details related to water discharged:

Parameter	2023-24	2022-23
<b>Water discharge by destination and level of treatment (in kilolitres)</b>		
<b>(i) To Surface water</b>		
No treatment	0	0
With treatment – please specify level of treatment	0	0
<b>(ii) To Groundwater</b>		
No treatment	0	0
With treatment – please specify level of treatment	0	0
<b>(iii) To Seawater</b>		
No treatment	0	0
With treatment – please specify level of treatment	0	0
		0
<b>(iv) Sent to third-parties</b>		
No treatment	0	0
With treatment – please specify level of treatment	0	0
<b>(v) Others</b>		
No treatment	0	0
With treatment – please specify level of treatment	0	0
<b>Total water discharged (in kilolitres)*</b>	0	0
<b>Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)</b>		No
<b>If yes, name of the external agency.</b>		NA

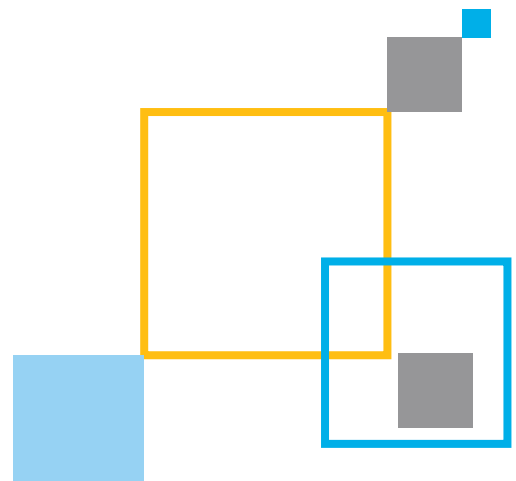
\*Water is used for the curing, compaction and dust suppression.

5. Has the entity implemented a mechanism for Zero Liquid Discharge?

No

If yes, provide details of its coverage and implementation.

NA





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

Parameter	Please specify unit	*2023-24	*2022-23
NOx	NA	NA	NA
SOx	NA	NA	NA
Particulate matter (PM)	NA	NA	NA
Persistent organic pollutants (POP)	NA	NA	NA
Volatile organic compounds (VOC)	NA	NA	NA
Hazardous air pollutants (HAP)	NA	NA	NA
Others – please specify	NA	NA	NA
<b>Note: Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? (Y/N)</b>	NO		
<b>If yes, name of the external agency.</b>	NA		

\*The Company has not built its capability to monitor and track air emissions data.

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

Parameter	Unit	2023-24	2022-23
<b>Total Scope 1 emissions</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> equivalent	1,14,585.08	60,532.43
<b>Total Scope 2 emissions</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> equivalent	7,927.24	104.06
<b>Total Scope 1 and Scope 2 emissions per rupee of turnover</b> (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations in ₹)		0.00000309	0.00000162
<b>Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations in ₹ adjusted for PPP)		0.00006239	0.00003269
<b>Note: Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? (Y/N)</b>	NO		
<b>If yes, name of the external agency.</b>	NA		

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

Yes

**If Yes, then provide details.**

All construction vehicles, equipment, and machinery are regularly maintained to meet the pollution emission standards set by the State Pollution Control Board. Additionally, a tree plantation scheme has been implemented along the project highway.

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

Parameter	2023-24	2022-23
<b>Total Waste generated (in metric tonnes)</b>		
Plastic waste (A)	23.10	12.00
E-waste (B)	0	0
Bio-medical waste (C)	0	0
Construction and demolition waste (D)	1,66,197.00	7,66,806.32
Battery waste (E)	0.96	0
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (G)	0	0
Other Non-hazardous waste generated (H).	0	0
Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)		
<b>Total (A+B + C + D + E + F + G + H)</b>	1,66,221.06	7,66,818.32
<b>Waste intensity per rupee of turnover</b>	0.00000419	0.00002048
(Total waste generated / Revenue from operations)		
<b>Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total waste generated / Revenue from operations adjusted for PPP)	0.00008465	0.00041415

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

Category of waste	2023-24	2022-23
(i) Recycled	0	0
(ii) Re-used*	1,66,197.00	7,66,806.32
(iii) Other recovery operations	0	0
<b>Total</b>	1,66,197.00	7,66,806.32

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

Category of waste	2023-24	2022-23
(i) Incineration	0	12
(ii) Landfilling	0	0
(iii) Other disposal operations	24.06	0
<b>Total</b>	24.06	12
<b>Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)</b>		No
<b>If yes, name of the external agency.</b>		NA

\*Construction and demolition waste material is reused for pothole filling, backfilling excavated pits, temporary diversion activities and in making new roads.

- 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.**

Waste generated in construction and demolition waste material is reused for pothole filling, backfilling excavated pits, temporary diversion activities and in making new roads. Battery waste and plastic waste generated during the operation are disposed through third party vendors.

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

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.
The Company does not have any operations / offices in / around ecologically sensitive area.			

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

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Relevant Web link
Environmental Impact Assessment has not been undertaken by the Company for any project in 2023-24.				

- 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/NA).**

Yes

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

Specify the law/regulation/ guidelines which was not complied with	Provide details of the non- compliance
The Company is complaint with all the applicable laws / regulations / guidelines.	

# PRINCIPLE 7

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

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

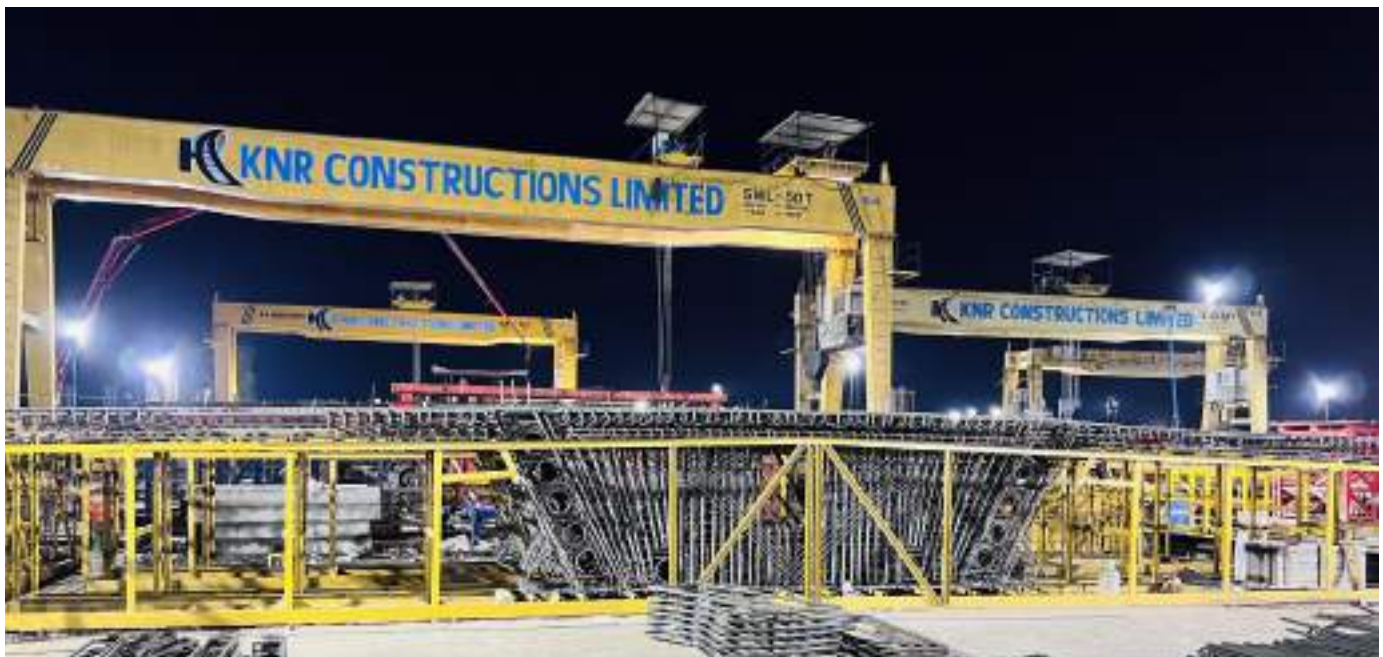
## Essential Indicators

1. a. **Number of affiliations with trade and industry chambers/ associations.**  
1
- b. **List the top 10 trade and industry chambers/ associations (determined based on the total members of such body) the entity is a member of/ affiliated to.**

Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National/ International)
National Highway Builders Federation	National

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

Name of authority	Brief of the case	Corrective action taken
No such adverse order has been received from any regulatory authority on issues related to anti-competitive conduct.		



## PRINCIPLE 8

Businesses should promote inclusive growth and equitable development.

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

### Essential Indicators

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

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
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Social Impact Assessment (SIA) has not been conducted for any project in 2023-24.

**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	Amounts paid to PAFs in the (In ₹)
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Rehabilitation and Resettlement has not been undertaken for any of the project in 2023-24.

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

Stakeholders can raise concerns or grievances with the project managers at the respective sites. Project managers will escalate these issues to the Project Director, who will address them within 30 days following a thorough investigation. The status of all grievances will be reported to the Managing Director or Executive Director in a timely manner.

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

Particular	2023-24	2022-23
Directly sourced from MSMEs/ small producers	1.50%	1.00%
Directly from within India	98.00%	75.00%

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

Particular	2023-24	2022-23
Rural	31.99%	34.37%
Semi-urban	38.47%	35.67%
Urban	19.40%	19.68%
Metropolitan	10.14%	10.28%

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

## PRINCIPLE 9

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

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

### Essential Indicators

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

The Company operates in construction and engineering, specifically in highways, and does not offer consumer products. Concerns or grievances typically relate to construction quality and project timelines. Stakeholders can submit concerns via mail or letters, which are then escalated to project heads for timely resolution. Customers can email their concerns to [info@knrcl.com](mailto:info@knrcl.com)

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

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

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

Particular	2023-24		Remark	2022-23		
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	Remark
Data privacy	0	0	Nil	0	0	Nil
Advertising	0	0	Nil	0	0	Nil
Cyber-security	0	0	Nil	0	0	Nil
Delivery of essential services	0	0	Nil	0	0	Nil
Restrictive Trade Practices	0	0	Nil	0	0	Nil
Unfair Trade Practices	0	0	Nil	0	0	Nil
Other	-	-	-	-	-	-



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

Particular	Number	Reason for recall
Voluntary recalls	0	NA
Forced recalls	0	NA

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

Yes

**If available, provide a web link of the policy**

<http://knrcl.com/images/policies/Information-Security-Management-Policy.pdf>

**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.**

No such instance has taken place in 2023-24.

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

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

0

**b. Percentage of data breaches involving personally identifiable information of customers**

0%

**c. Impact, if any, of the data breaches**

NA

