

VASTU KIRTI ENGINEERING PVT. LTD.

Gala No.2, Plot No. 285 Saraswati CHS, Opp. vanita
vidyalaya high school, Jawahar Rd, Pant Nagar, Ghatkopar
(East), Mumbai 400 075 India.



CORPORATE SUSTAINABILITY REPORT



Form No : VKEPL/ESG/022

Issue No : 01

Rev No : 00

Date : 28th April, 2025



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1. GRI 2-1: Organizational Details

The organization operates under its registered legal name and carries out activities across multiple project locations in its sector. Its ownership structure is clearly defined, outlining key shareholders and decision-making authorities. The company maintains transparent disclosure of its operational footprint, including offices, project sites, and administrative facilities. The workforce comprises employees across departments such as operations, engineering, administration, and management, all contributing to business continuity. Detailed employee data, including count, categories and roles, is maintained to ensure compliance with reporting and regulatory requirements. These organizational details provide a foundational understanding of the entity's scale, governance, and operational boundaries.

2. GRI 2-9: Governance Structure

The governance framework consists of a board-supported structure with committees responsible for oversight of sustainability, ethics, and compliance. Roles and responsibilities are clearly defined to ensure strategic alignment with environmental, social, and governance objectives. A dedicated sustainability or ESG committee monitors performance, risk, and regulatory compliance while reporting regularly to senior leadership. Management teams across operations and corporate functions support governance through policy implementation and continuous improvement initiatives. Decision-making processes emphasize transparency, accountability, and adherence to statutory requirements. This structure ensures robust oversight and integration of sustainability considerations into long-term business planning and operational activities.

3. GRI 2-15: Conflicts of Interest

The organization maintains a structured process for identifying, managing, and mitigating conflicts of interest across its governance and operational functions. All employees, managers, and governance members are required to declare personal or financial interests that may influence their professional responsibilities. Annual conflict-of-interest declarations are collected and reviewed to ensure compliance with ethical standards. Policies outline acceptable behaviour, reporting channels, and disciplinary actions for non-disclosure or misuse of influence. The governance body oversees the monitoring of declared conflicts and ensures mitigation measures such as recusal from decision-making. This systematic approach upholds integrity, fairness, and transparency throughout the organization.

4. GRI 2-16: Communication of Critical Concerns

The organization has established formal mechanisms to communicate critical concerns to the highest governance body promptly and effectively. Issues such as safety incidents, compliance breaches, ethical violations, and significant operational disruptions are escalated through structured reporting channels. Employees can report concerns through supervisors, dedicated hotlines, grievance systems, or compliance officers. The governance body receives regular updates, including incident summaries, corrective actions, and risk assessments, enabling informed decision-making. Clear escalation protocols ensure concerns are not delayed or overlooked, and confidentiality is maintained to protect the reporting individual. This systematic communication strengthens accountability and organizational responsiveness.

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5. GRI 2-19: Remuneration Policies

Remuneration policies for members of the governance body follow a transparent and structured framework aligned with responsibilities, experience, and industry benchmarks. Compensation typically includes fixed pay, allowances, and performance-linked components that incentivize leadership accountability and long-term organizational value. The policy ensures remuneration is fair, competitive, and compliant with applicable regulations. Periodic reviews are conducted to assess market alignment and internal equity. Ethical considerations, sustainability performance, and adherence to corporate values may also be factored into performance evaluation criteria. The governance body approves key remuneration decisions, ensuring objectivity, fairness, and linkage to strategic priorities.

6. GRI 2-21: Compensation Ratio

The organization reports the ratio of annual total compensation between the highest-paid individual and the median employee to ensure transparency and fairness in pay practices. The percentage increase ratio between these two categories is also disclosed to demonstrate equitable pay progression. These metrics help evaluate internal pay equity, assess alignment with labor market standards, and identify potential gaps requiring corrective action. The ratios are calculated using standardized methodologies and validated data from payroll systems. Transparent reporting reflects the organization's commitment to accountability, ethical remuneration practices, and responsible corporate governance, supporting trust among employees and external stakeholders.

7. GRI 2-29: Stakeholder Engagement

The organization follows a structured approach to identify, prioritize, and engage stakeholders based on their influence, impact, and relevance to operations. Key stakeholder groups include employees, customers, suppliers, local communities, regulators, and investors. Engagement methods vary from consultations, surveys, and meetings to grievance mechanisms and compliance reviews. Stakeholder needs and expectations are periodically assessed to guide strategic decisions and sustainability priorities. The criteria for identification include regulatory requirements, operational dependencies, community impact, and mutual value creation. This approach ensures meaningful dialogue, informed decision-making, and stronger relationships with all parties affected by or contributing to organizational activities.

8. GRI 3: Material Topics 2021

GRI 3 guides organizations in identifying and prioritizing their most significant sustainability impacts across the economic, environmental, and social dimensions. It requires a structured process to evaluate how operations, products, services, and value chain activities influence stakeholders and the broader ecosystem. The standard emphasizes impact-based materiality rather than traditional financial materiality, ensuring that reporting focuses on issues of real significance. Organizations must assess actual and potential impacts, consider stakeholder expectations, evaluate risks and opportunities, and determine the topics that matter most. GRI 3 ensures transparency and relevance in reporting, enabling more meaningful and decision-useful sustainability disclosures.

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9. GRI 3-3: Management Approach

GRI 3-3 requires organizations to describe how each material topic is managed, including policies, procedures, responsibilities, and performance evaluation mechanisms. It explains the rationale for selecting each topic, the impacts associated with it, and the actions taken to prevent, mitigate, or remediate negative outcomes. The management approach must outline governance oversight, operational controls, training efforts, monitoring systems, KPIs, and continuous improvement strategies. Organizations also report on progress, effectiveness of measures, and future plans for enhancing performance. This disclosure ensures that stakeholders understand not only what issues are material but also how effectively the organization manages them.

10. GRI 2-25: ISO 45001:2018 Certification

ISO 45001:2018 Certification demonstrates an organization's strong commitment to occupational health and safety by establishing a systematic framework to identify hazards, reduce risks, and promote a safe working environment. This internationally recognized standard ensures compliance with legal requirements, enhances worker participation, and fosters a proactive safety culture. Through structured processes such as risk assessments, incident investigations, and continuous improvement mechanisms, organizations can minimize workplace injuries and illnesses. Obtaining the certification also strengthens stakeholder confidence, supports operational efficiency, and ensures transparent reporting of safety performance. It aligns closely with sustainability expectations by protecting employee wellbeing and promoting responsible business practices.

11. GRI 201: Economic Performance

GRI 201 focuses on how organizations create, distribute, and retain economic value. It covers financial performance indicators such as revenue, operating costs, community investments, and economic value distributed to employees, shareholders, governments, and suppliers. The standard also examines financial implications of climate risks, long-term sustainability planning, and obligations related to employee benefit schemes. Organizations must report on government financial assistance, ensuring transparency around subsidies and incentives. GRI 201 helps stakeholders evaluate economic resilience, long-term business health, and the organization's contribution to local and national economies. It reflects the financial dimension of sustainability and responsible value creation.

12. GRI 202: Market Presence

GRI 202 addresses how organizations influence local employment, wage structures, and leadership opportunities. It evaluates the competitiveness and fairness of entry-level wages compared with local minimum wages and the extent to which senior management positions are filled by local employees. These disclosures offer insights into the organization's commitment to local economic development, equitable compensation, and workforce inclusivity. GRI 202 reinforces social responsibility by encouraging fair labor practices, local hiring, and empowerment of local communities. It also strengthens transparency in how organizations support regional socioeconomic stability. Through these indicators, organizations demonstrate responsible market behavior and alignment with decent work principles.

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13. GRI 202-1: Entry-Level Wage Ratio

GRI 202-1 requires disclosure of the ratio of standard entry-level wages to the local minimum wage in each significant operating location. This indicator highlights the fairness and competitiveness of compensation practices for new employees. It reflects the organization's commitment to living wages, equal opportunity, and fair employment. Reporting includes gender considerations and variations across regions or business units. The disclosure helps stakeholders assess whether the organization contributes positively to employee well-being, supports poverty reduction, and aligns with responsible labor practices. Transparent wage ratios reinforce trust and strengthen the organization's reputation for ethical and equitable employment standards.

14. GRI 203: Indirect Economic Impacts

GRI 203 focuses on how organizational activities contribute to broader economic development beyond direct financial transactions. These impacts may include infrastructure investments, local business support, job creation in the supply chain, skills development, community programs, and technology transfer. The disclosure highlights positive long-term socioeconomic outcomes resulting from the organization's operations. It also considers potential negative impacts such as displacement, resource pressures, or unequal development. Organizations must demonstrate how they evaluate, manage, and enhance these indirect impacts. GRI 203 helps stakeholders understand the wider value the organization brings to society, improving transparency in regional economic contribution.

15. GRI 204: Procurement Practices

GRI 204 emphasizes responsible purchasing and the organization's contribution to local economic development through its procurement decisions. It requires disclosure of the proportion of spending on local suppliers in key operating regions. The standard encourages organizations to support local businesses, strengthen community economies, and reduce environmental impacts associated with long-distance sourcing. It also highlights fair supplier selection, transparency, and alignment with ESG principles. Reporting under GRI 204 demonstrates commitment to sustainable supply chain management, ethical sourcing, and equitable economic participation. It helps stakeholders understand how procurement choices contribute to broader sustainability objectives and responsible business conduct.

16. GRI 205: Anti-corruption

GRI 205 addresses the organization's efforts to prevent, detect, and respond to corruption risks across its operations. It includes risk assessments, training programs, codes of conduct, whistleblower systems, and disciplinary actions. Corruption can severely damage reputation, financial stability, and stakeholder trust; therefore, GRI 205 emphasizes proactive governance and strong ethical culture. Organizations must disclose processes for monitoring risks, reporting mechanisms, and oversight roles. The standard also requires information on confirmed incidents and corrective actions taken. Transparent anti-corruption practices help build integrity, reinforce accountability, and strengthen the organization's commitment to ethical and legally compliant operations.

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17. GRI 205-1: Operations Assessed for Corruption Risk

GRI 205-1 requires organizations to evaluate which operations are vulnerable to corruption risks, including bribery, fraud, extortion, and conflicts of interest. The assessment identifies high-risk regions, functions, partners, and transactions. It may involve internal audits, external evaluations, risk mapping, and stakeholder consultations. This disclosure demonstrates the organization's understanding of its exposure and its commitment to proactive risk management. Regular assessments help design controls, training, and monitoring systems to prevent misconduct. Transparent reporting on these evaluations supports stakeholder confidence by showing that corruption risks are systematically identified and managed across the value chain.

18. GRI 205-2: Anti-corruption Training

GRI 205-2 requires organizations to report on anti-corruption training provided to employees, management, and relevant business partners. Training ensures that personnel understand anti-bribery laws, ethical expectations, reporting mechanisms, and consequences of non-compliance. It builds a culture of integrity and empowers employees to identify and prevent misconduct. Organizations must disclose the percentage of employees trained, frequency of programs, and whether governance bodies receive training. This strengthens transparency and demonstrates commitment to ethical operations. Effective training reduces risks of violations and enhances trust among stakeholders, regulators, and partners. It ensures that anti-corruption policies are communicated, understood, and consistently applied.

19. GRI 205-3: Confirmed Incidents of Corruption

GRI 205-3 requires organizations to disclose the number of confirmed corruption incidents, actions taken, and outcomes such as disciplinary measures, contract termination, or legal proceedings. This transparency helps stakeholders evaluate the effectiveness of anti-corruption controls. Reporting includes types of violations, responsible parties, corrective measures implemented, and improvements to internal systems to prevent recurrence. The disclosure reinforces accountability and demonstrates that misconduct is addressed promptly and fairly. It also highlights whether any incidents involved public officials or resulted in financial loss. GRI 205-3 ensures openness about integrity-related issues and shows how organizations respond to ethical breaches.

20. GRI 206: Anti-competitive Behaviour

GRI 206 focuses on the organization's responsibility to operate fairly in the marketplace by preventing anti-competitive practices such as price-fixing, collusion, market manipulation, or abuse of dominance. It requires disclosure of legal actions, investigations, or fines related to anti-competitive behavior. The standard underscores compliance with local and international competition laws and promotes transparent, ethical, and responsible market conduct. Organizations must implement internal controls, training, and monitoring to prevent violations. Reporting under GRI 206 helps stakeholders assess whether the organization fosters a competitive, fair, and innovation-friendly market environment, reinforcing ethical business behavior and regulatory compliance.

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21. GRI 301 – ISO 14001:2015 Certification

ISO 14001:2015 Certification demonstrates an organization's commitment to establishing a structured and effective Environmental Management System that minimizes negative environmental impacts. It ensures systematic identification of environmental aspects, compliance with legal requirements, and continuous improvement in resource efficiency, waste reduction, and pollution control. The certification promotes responsible use of energy, water, and materials while enhancing operational discipline across all activities. It also requires monitoring of environmental performance indicators and integrating corrective actions into routine processes. Achieving ISO 14001:2015 strengthens stakeholder confidence, supports sustainability goals, and positions the organization as a proactive leader in environmental stewardship.

22. GRI 301-1: Materials

The organization manages materials responsibly by tracking total materials consumed across operations, measured by weight and volume, to ensure transparency in resource utilization. It prioritizes sustainable sourcing by increasing the share of recycled input materials, thereby reducing dependence on virgin resources and minimizing environmental impact. The organization also implements initiatives to reclaim products and packaging at the end of their life cycle, promoting circularity and waste reduction. Through material efficiency programs, supplier engagement, and continuous monitoring, the organization strengthens its commitment to sustainable material management and supports environmental conservation across the value chain.

23. GRI 302: Energy

The organization carefully monitors energy use across its operations, measuring all forms of energy consumed internally to track efficiency and identify improvement areas. It also evaluates energy use outside the organization, including activities across the value chain. Energy intensity indicators help assess performance relative to production levels, enabling better benchmarking. Continuous initiatives focus on reducing total energy consumption through process optimization, technology upgrades, and responsible energy management. The organization also works to lower the energy requirements of its products and services by adopting efficient designs, enhancing system performance, and integrating sustainability considerations into product development.

24. GRI 303: Water and Effluents

The organization manages water responsibly by recognizing it as a shared resource and ensuring that its operations do not adversely impact local water availability or community access. It implements strict discharge management practices to control quality and comply with regulatory standards. Water withdrawal is carefully measured, monitored, and sourced responsibly to minimize stress on local supplies. All water discharged is tracked by destination, ensuring safe return to the environment or authorized treatment systems. The organization also reduces overall water consumption through conservation initiatives, recycling programs, efficient technologies, and continuous improvement in operational water stewardship.

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25. GRI 304: Biodiversity

The organization protects biodiversity by assessing whether its operational sites are located in or near sensitive ecological areas and implementing controls to minimize disruption. It evaluates significant impacts on local ecosystems, including land disturbance, habitat alteration, and resource use, ensuring mitigation measures are in place. Habitat restoration initiatives are undertaken to rehabilitate degraded areas and promote ecological balance. The organization also monitors species that may be affected by its operations, taking steps to safeguard threatened or vulnerable flora and fauna. These efforts support long-term environmental stewardship and contribute to conserving biodiversity within and around operational regions.

26. GRI 305: Emissions

The organization monitors, quantifies, and reports its greenhouse gas emissions across direct, indirect, and value-chain sources to ensure transparency and alignment with international sustainability standards. Emissions include those from fuel combustion, purchased electricity, and upstream and downstream activities such as material production, transport, waste, commuting, and business travel. By evaluating annual emission trends, identifying hotspots, and applying recognized methodologies, the company gains a comprehensive understanding of its climate impact. This enables informed decision-making, supports regulatory compliance, and drives continuous improvement in emission reduction initiatives. The process strengthens climate accountability and promotes long-term environmental stewardship.

27. GRI 305-1: Scope 1 emissions.

The organization's Scope 1 emissions arise from direct fuel consumption at project sites and operational facilities. Diesel used for generators, machinery, and site equipment contributes the primary share of direct emissions. In the reporting year, the company recorded 18.4 tonnes of CO₂e from these activities, based on fuel purchase records and standard emission factors. No additional stationary or mobile combustion sources were identified. These emissions are considered highly reliable because they are based on invoice-verified fuel volumes. Continuous monitoring, periodic maintenance of equipment, and operational efficiency programs are recommended to reduce combustion-related emissions in future reporting cycles.

28. GRI 305-2: Scope 2 emissions.

Scope 2 emissions result from the consumption of purchased electricity used across corporate offices and operational sites. For the reporting period, electricity consumption totalled 14,619 kWh, leading to approximately 12 tonnes of CO₂e. These emissions depend on the grid emission factor associated with the regional electricity supply. Since electricity data is sourced from utility bills, it carries high accuracy and reliability. Opportunities for reduction include enhancing energy efficiency in office operations, adopting LED lighting and energy-efficient appliances, and exploring renewable electricity procurement through green tariffs, power purchase agreements, or renewable certificates to significantly reduce the organization's indirect emissions.

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29. GRI 305-3: Scope 3 emissions.

Scope 3 emissions represent the largest portion of the organization's carbon footprint and include all upstream and downstream activities not directly controlled by operations. These emissions amounted to approximately 2,635 tonnes of CO₂e, driven mainly by raw material procurement, construction materials, waste generation, commuting, travel, water consumption, and transportation of goods. The majority of emissions originate from purchased raw materials, contributing more than 94% of total emissions. Scope 3 data has varying levels of uncertainty due to estimated values for commuting and transport. Strengthening supplier reporting, improving data collection systems, and using product-specific emission factors will enhance future accuracy.

30. GRI 305-4: GHG emissions intensity.

The emissions intensity reflects total GHG output relative to relevant operational metrics such as employees or material throughput. For the reporting period, intensity per employee was approximately 66.64 tonnes of CO₂e, based on an assumed workforce of 40 employees. Intensity per tonne of raw material processed was 0.95 tonnes of CO₂e. These indicators provide meaningful insight into operational efficiency and allow year-on-year comparison even when activity levels fluctuate. For future reporting, confirming actual employee count and project-specific activity measures will improve the precision of intensity metrics. Establishing intensity-based targets supports long-term emission reduction planning and performance tracking.

31. GRI 305-5: GHG reductions achieved.

Although no formal reduction targets were defined for the reporting period, several initiatives contributed to reduced on-site emissions. Efficient equipment operation, controlled diesel use, and optimized electricity consumption kept Scope 1 and Scope 2 emissions relatively low. Travel rationalization and improved material planning helped minimize indirect emissions where feasible. The inventory highlights significant opportunities for further reductions, especially within the supply chain, which accounts for the highest emissions. Future reductions can be achieved through supplier engagement, use of low-carbon materials, waste minimization, and renewable electricity adoption. Setting structured reduction targets will enhance measurable progress.

32. GRI 305-6: Emissions of ozone-depleting substances.

The organization does not use or produce ozone-depleting substances in its operations. No CFCs, HCFCs, halons, or related chemicals were reported in equipment, processes, or material inputs. Refrigeration units, if present, do not contain ozone-depleting refrigerants and no fugitive emissions were identified. Operational processes such as construction activities and equipment usage do not involve substances regulated under international ozone-protection protocols. Regular maintenance of electrical and cooling systems ensures any potential leaks are prevented and refrigerants remain contained. The absence of ozone-depleting substances reflects the organization's compliance with environmental regulations and its commitment to responsible operational practices.

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33. GRI 305-7: NOx, SOx, and other air emissions.

Non-GHG air emissions such as NOx, SOx, particulate matter, and other combustion-related pollutants primarily arise from diesel-powered equipment at project sites. While detailed quantification is not included in the current inventory, these emissions are inherent to fuel combustion and can contribute to local air-quality impacts. Reducing engine idling, maintaining machinery, and transitioning to cleaner technologies can significantly minimize these pollutants. Future reporting may include specific measurements or estimates based on standard emission factors to provide more transparency. Implementing dust control measures, proper waste handling, and improved onsite energy efficiency further reduces overall air-emission impacts.

34. GRI 306: Waste

The organization manages waste in line with sustainability principles, aiming to minimize environmental impact through responsible handling, segregation, reduction, and monitoring practices. Waste is tracked across project sites and offices to ensure accurate reporting and improved resource efficiency. Emphasis is placed on preventing waste generation at the source through material optimization and procurement planning. The company follows national regulations and industry best practices to ensure safe handling, storage, and disposal of all waste streams. Continuous improvement, employee awareness, and collaboration with licensed waste handlers help enhance performance and contribute to a circular economy and cleaner operational footprint.

35. GRI 307: Environmental Compliance

The organization is committed to maintaining full adherence to all applicable environmental laws, regulations, and standards. It actively monitors compliance across its operations, ensuring permits, reporting obligations, and environmental requirements are consistently met. Regular audits, inspections, and corrective action processes help identify and address any gaps. The company prioritizes transparency, promptly investigating and resolving any incidents related to non-compliance. Training programs strengthen employee awareness of environmental responsibilities, while continuous improvement initiatives support better performance. By implementing strong governance and oversight mechanisms, the organization seeks to prevent violations and reinforce its commitment to responsible and lawful environmental practices.

36. GRI 308: Supplier Environmental Assessment

The organization evaluates all new suppliers using defined environmental criteria to ensure alignment with its sustainability commitments. This includes assessing suppliers' resource use, waste management practices, emissions control, and compliance with environmental regulations. Through regular audits and reviews, the company identifies any negative environmental impacts linked to supplier operations. When issues are found, corrective actions are initiated, such as improvement plans, capacity-building programs, or reconsideration of partnerships if performance does not improve. By maintaining this structured assessment process, the organization strengthens environmental responsibility across its supply chain and promotes more sustainable practices among its business partners.

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37. GRI 400 Series – Social Standards

The organization actively monitors employment practices by tracking new hires, employee retention, and overall turnover trends to ensure a stable and supportive workforce. Comprehensive benefits are provided to all full-time employees, including health coverage, leave entitlements, and other welfare initiatives that promote well-being and job satisfaction. Parental leave is offered to eligible employees, with clear procedures for applying, taking leave, and returning to work. The company records the number of employees who take parental leave and their return-to-work rates to ensure effective reintegration. These practices reflect the organization's commitment to fair employment, employee welfare, and long-term workforce development.

38. GRI 402: Labor/Management Relations

The organization is committed to maintaining strong labor–management relations by ensuring transparent communication and timely consultation with employees and their representatives. When operational changes are planned—such as restructuring, process modifications, or workforce adjustments—the company provides clear advance notice that aligns with legal requirements and internal policies. These notice periods allow employees sufficient time to understand the changes, raise concerns, and prepare for transitions. The organization also engages in dialogue with worker committees, unions, or other representative bodies to ensure that decisions are well-informed and considerate of employee impacts. This structured approach supports trust, fairness, and a stable working environment.

39. GRI 403: Occupational Health & Safety

The organization maintains a comprehensive occupational health and safety system that outlines clear procedures for identifying hazards, assessing risks, and implementing controls to protect workers. Dedicated health services support medical needs, while strong worker participation ensures open communication on safety issues. Regular training equips employees with the knowledge to work safely, and health-promotion programs encourage overall wellbeing. Preventive measures are integrated into operations to minimize potential impacts on safety performance. All employees are covered under the established safety framework, which tracks injuries and ill-health cases to identify trends and strengthen corrective actions. Continuous improvement underpins all safety initiatives to ensure a safe workplace.

40. GRI 404: Training and Education

The organization invests in continuous learning by providing structured training programs that enhance employee skills and support professional growth. Average training hours are monitored to ensure all employees receive adequate development opportunities across technical, safety, and leadership areas. Skill-upgrading initiatives, including workshops, certifications, and on-the-job learning, help employees adapt to evolving operational needs. The organization also conducts regular performance and career reviews, offering feedback, identifying strengths, and outlining development pathways. A high percentage of employees participate in these reviews, reinforcing a culture of improvement and engagement. These efforts collectively strengthen workforce capability and support long-term.

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41. GRI 405: Diversity and Equal Opportunity

The organization promotes an inclusive culture by ensuring diverse representation across governance bodies and the wider workforce. Recruitment and advancement practices emphasize fairness, equal opportunity, and non-discrimination, supporting participation from different genders, nationalities, ages, and backgrounds. Diversity is actively monitored to maintain balanced representation aligned with organizational values. The company also evaluates salary and remuneration practices to ensure equal pay for equal work, maintaining fair ratios between male and female employees across comparable roles. Regular reviews help identify and address any disparities, reinforcing a commitment to equity, transparency, and a workplace where all employees are treated with respect and fairness.

42. GRI 406: Non-discrimination

The organization upholds a strict non-discrimination policy that prohibits unfair treatment based on gender, nationality, age, religion, disability, or any other protected characteristic. Clear procedures are established for reporting, investigating, and resolving complaints, ensuring confidentiality and protection against retaliation. Any reported incidents are thoroughly reviewed, and appropriate corrective actions—such as disciplinary measures, policy updates, or awareness training—are implemented to prevent recurrence. The company regularly communicates expectations for respectful behavior and fosters a culture of equal opportunity. Continuous monitoring and employee engagement help maintain a safe, inclusive, and respectful work environment where discrimination is not tolerated under any circumstances.

43. GRI 407: Freedom of Association and Collective Bargaining

The organization fully respects the rights of employees to freedom of association and collective bargaining, ensuring they can join worker groups or unions without interference or discrimination. Regular assessments are conducted to identify any operations where these rights may be at risk due to local regulations, contractor practices, or operational conditions. Where risks are identified, the company implements mitigation measures such as enhanced monitoring, stakeholder engagement, and strengthened contractual requirements. Employees are informed of their rights, and management fosters open communication to support collaborative dialogue. This proactive approach ensures that labor rights are upheld across all operational areas and supply chain activities.

44. GRI 408 & 409: Child Labor & Forced Labor

The organization maintains a zero-tolerance approach toward child labor and forced labor across all operations and its supply chain. Strict policies, age-verification procedures, and contractor compliance requirements ensure that no underage or coerced workers are employed. Regular audits, supplier assessments, and on-site inspections help identify and eliminate potential risks. Training is provided to employees and partners to recognize warning signs and uphold ethical labor practices. Any violations trigger immediate corrective actions, including contract termination, remediation, and reporting to authorities when required. By promoting responsible employment standards, the organization safeguards human rights and ensures dignified, voluntary, and legally compliant work for all individuals.

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45. GRI 410: Security Practices

The organization ensures that all security personnel receive comprehensive training on human rights principles, ethical conduct, and responsible security practices. This training includes respectful treatment of employees, visitors, and community members, as well as guidance on avoiding the use of excessive force and maintaining professionalism in all situations. Security teams are made aware of company policies, legal obligations, and grievance procedures to ensure they act in alignment with organizational values. Regular refresher sessions and performance evaluations help reinforce these expectations. By embedding human rights awareness into security operations, the organization promotes a safe, respectful, and rights-protective environment for everyone.

46. GRI 411: Rights of Indigenous Peoples

The organization is committed to respecting the rights, traditions, and cultural heritage of Indigenous Peoples in all areas where it operates. Policies ensure that no activities are undertaken without proper consultation, consent, and engagement with affected communities. The company conducts assessments to identify potential risks and integrates safeguards to prevent any violation of Indigenous rights. To date, no incidents have been reported, and continuous monitoring helps maintain this record. If concerns were ever raised, the organization would implement immediate corrective actions, collaborate with community leaders, and ensure transparent dialogue. This approach reflects a strong commitment to ethical, respectful, and responsible operations.

47. GRI 412: Human Rights Assessment

The organization conducts regular human rights assessments across its operations to identify risks related to labor practices, community impacts, and employee welfare. These reviews ensure compliance with international standards and internal policies. Employees and management teams receive training on human rights principles, grievance mechanisms, and ethical behavior to strengthen awareness and accountability. The company also incorporates human rights clauses into contracts with suppliers, contractors, and business partners to ensure responsible practices throughout the value chain. Continuous monitoring, stakeholder engagement, and corrective actions help maintain a strong human rights culture, ensuring operations remain ethical, transparent, and aligned with global expectations.

48. GRI 413: Local Communities

The organization actively engages with local communities through regular consultations, needs assessments, and long-term development initiatives. Programs focus on education, health, skills training, and infrastructure support to enhance community wellbeing. Stakeholder input is incorporated into planning to ensure initiatives are meaningful and inclusive. The company also evaluates operations that may have significant social, environmental, or economic impacts on nearby communities. Mitigation measures, monitoring, and transparent communication are implemented to address concerns and prevent adverse effects. By fostering strong relationships and contributing to sustainable development, the organization ensures its presence supports community resilience, trust, and shared progress.

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49. GRI 414: Supplier Social Assessment

The organization evaluates all new suppliers using defined social criteria, including labor practices, worker welfare, human rights adherence, and compliance with ethical standards. This screening ensures that only responsible and socially compliant partners are engaged. Ongoing assessments help identify any negative social impacts within the supply chain, such as unsafe working conditions, excessive working hours, or unfair labor treatment. When issues are identified, the company works closely with suppliers to implement corrective actions, provide guidance, or, if necessary, discontinue the relationship. This approach strengthens supply chain integrity, promotes ethical sourcing, and ensures alignment with the organization's social responsibility commitments.

50. GRI 415: Public Policy

The organization maintains strict neutrality in political matters and does not provide financial or in-kind contributions to political parties, candidates, or related campaigns. Clear policies are in place to ensure all employees and representatives understand the prohibition on using company resources for political purposes. Any interactions with government bodies are conducted transparently, ethically, and solely to support regulatory compliance or industry advancement—not political influence. The company regularly reviews its governance practices to ensure adherence to legal and ethical standards. By maintaining a non-partisan approach, the organization protects its integrity, avoids conflicts of interest, and upholds stakeholder trust.

51. GRI 416: Customer Health & Safety

The organization prioritizes customer health and safety by systematically assessing its products and services throughout their lifecycle, from design to delivery. Safety standards, regulatory requirements, and risk assessments are integrated into development processes to ensure all offerings meet the highest quality criteria. Regular inspections, testing, and compliance reviews help identify and address potential hazards. The company also monitors incidents of non-compliance with health and safety regulations, ensuring any issues are promptly investigated and corrected. Continuous improvement measures, customer feedback, and strict adherence to safety protocols help maintain trust and ensure the safe use of products across all markets.

52. GRI 417: Marketing and Labeling

The organization ensures accurate and transparent product information by following strict labeling standards that clearly communicate safety instructions, usage details, and regulatory compliance. Labels are regularly reviewed to maintain accuracy and consistency. The company closely monitors any instances of non-compliance in labeling and takes immediate corrective actions to address errors and prevent recurrence. Marketing communications are guided by ethical principles to ensure honesty, clarity, and avoidance of misleading claims. The organization tracks and investigates any non-compliance cases in marketing practices, strengthening internal controls and training. This approach builds customer trust and ensures responsible communication across all product-related interactions.

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53. GRI 418: Information Security

Information security focuses on protecting personal, confidential, and sensitive data collected, processed, or stored by the organization. It ensures that information is managed responsibly through robust policies, secure systems, and strict access controls. The organization implements measures to prevent data breaches, unauthorized access, cyberattacks, and misuse of information. Regular risk assessments, employee training, and security audits are conducted to strengthen resilience against emerging threats. Any incidents involving customer or employee data are promptly addressed through defined response protocols. By maintaining strong data privacy practices, the organization builds trust, meets regulatory requirements, and demonstrates accountability in safeguarding stakeholder information.

54. GRI 419: Socioeconomic Compliance

The organization is committed to full compliance with all socioeconomic laws and regulations governing labor practices, business conduct, fair competition, and community wellbeing. Robust internal controls, regular audits, and training programs ensure employees and contractors understand and follow applicable legal requirements. Any instances of non-compliance are thoroughly investigated, with corrective and preventive actions implemented to avoid recurrence. The company maintains transparent reporting systems and encourages employees to raise concerns without fear of retaliation. By prioritizing ethical conduct, regulatory adherence, and responsible operations, the organization safeguards stakeholder trust and supports sustainable development within the communities and markets where it operates.

55. Sustainability Performance Data - 2024

| KPI | Parameter | Unit of Measure |
|--|---|-----------------|
| Energy consumption and GHGs | Total energy consumption | kWh |
| Materials, chemicals, and waste | Waste to landfill | Liters |
| Total gross Scope 1 GHG emissions | Reduction target for Scope 1 emissions | MT of CO2e |
| Total gross Scope 2 GHG emissions (market or location based) | Reduction target for Scope 2 emissions. | MT of CO2e |
| Total gross Scope 3 GHG emissions | Reduction target for Scope 3 emissions | MT of CO2e |
| Total gross Scope 3 Downstream GHG emissions | Reduction target for Scope 3 Downstream emissions | MT of CO2e |

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| Total gross Scope 3 Upstream GHG emissions | Reduction target for Scope 3 Upstream emissions | MT of CO2e |
| Employee health and safety | Number of reportable incidents | Count |
| Working conditions | Percentage of Employees Covered | Percentage |
| Career management and training | Percentage of employees participating in career development programs | Percentage |
| Discrimination and Harassment | Number of Reported Discrimination and Harassment | Count |

56. GRI Index

This Report is prepared as per GRI Standards

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INDEPENDENT ASSURANCE STATEMENT

This CSR report has been independently verified by BMQR, a third-party assurance provider, in accordance with ISO 17029:2019. The assurance engagement covered a Type 2 assurance of the information and data disclosed within this report.

The scope of the assurance included verifying the accuracy, completeness, and reliability of the disclosures made under all relevant sections of the GRI Standards. The assurance provider conducted the engagement based on applicable assurance principles and issued an assurance statement confirming the integrity of the disclosed information.

Name of Assurance Provider : BMQR Certifications Pvt Ltd,
Standard Used : ISO 17029:2019 and GRI.
Type of Assurance : Type 2
Web URL : www.bmqrassurance.com

Authorized Representative (Assurer):

Name : S. Elango
Designation : Associate Certified Sustainability Assurance
Practitioner
Certificate No : AA1000 (ACSAP) C.N: A09122401
Signature : 

