



NEO HEIGHTS BUILDERS AND PROMOTERS PRIVATE LIMITED

Head office : Plot No. CP5A, Vajra Tower, Second floor, SIPCOT II National Highway, Opposite to Adiyamaan College, Hosur-635109, Krishnagiri, Tamil Nadu, India.

Corporate Office : Achuth Square, First floor 1018/1, 24th Main Road, 3rd Cross Road, 1st Sector, HSR Layout, Bengaluru-560102, Karnataka, India.

(Including Related Branch Offices & Sites in India)

Corporate Sustainability Report

For the Period 01st April, 2025 to 31st March, 2026

Form No : NHB/CSR/880
Issue No : 01
Rev No : 00
Date : 21st April, 2026



Prepared By	: Prakash .P	
Designation	: HR-Executive	
Approved By	: Thirumalesh Kumar	
Designation	: CHRO	

TABLE OF CONTENTS



Sl. No	Contents	Page No	Sl. No	Contents	Page No
1	About Us	04	22	Financial Implications and Other Risks and Opportunities Due to Climate Change	23
2	Our Certifications	09	23	Defined Benefit Plan Obligations and Other Retirement Plans	23
3	ISO Certifications	10	24	Financial Assistance Received from Government	23
4	Accolates & Recognitions	12	25	Ratios of Standard Entry-Level Wage by Gender Compared to Local Minimum Wage	23
5	CSR (Corporate Social Responsibility)	13	26	Proportion of Senior Management Hired from Local Communities	24
6	Personal Protective Equipment	14	27	Infrastructure Investments and Services Supported	24
7	Our Interior Works	15	28	Significant Indirect Economic Impacts	24
8	Ongoing and Completed Projects	16	29	Proportion of Spending on Local Suppliers	24
9	Statement of Use	17	30	Operations Assessed for Risks Related to Corruption	25
10	General	18	31	Communication and Training About Anti-Corruption Policies and Procedures	25
11	Organizational Details	19	32	Confirmed Incidents of Corruption and Actions Taken	25
12	External Assurance	19	33	Environmental	26
13	Governance Structure and Composition	19	34	Materials Used by Weight	27
14	Policy Commitments	19	35	Recycled Input Materials Used	27
15	Stakeholder Engagement Approach	19	36	Reclaimed Products and Packaging Materials	27
16	Material Topics	20	37	Energy Consumption Within the Organization	27
17	Process to Determine Material Topics	21	38	Energy Consumption Outside the Organization	27
18	List of Material Topics	21	39	Energy Intensity	27
19	Management of Material Topics	21	40	Reduction in Energy Consumption	27
20	Governance	22	41	Reductions in Energy Requirements of Products and Services	28
21	Direct Economic Value Generated and Distributed	23	42	Interactions with Water as a Shared Resource	28

TABLE OF CONTENTS



Sl. No	Contents	Page No	Sl. No	Contents	Page No
43	Management of Water Discharge-Related Impacts	28	64	New Suppliers Screened Using Environmental Criteria	32
44	Water Withdrawal	28	65	Negative Environmental Impacts in the Supply Chain and Actions Taken	32
45	Water Discharge	29	66	Social	33
46	Water Consumption	29	67	New Employee Hires and Employee Turnover	34
47	Operational Sites Located in or Near Biodiversity-Sensitive Areas	29	68	Benefits Provided to Full-Time Employees	34
48	Significant Impacts of Activities, Products and Services on Biodiversity	29	69	Parental Leave	34
49	Habitats Protected or Restored	29	70	Minimum Notice Periods Regarding Operational Changes	34
50	IUCN Red List Species and National Conservation List Species with Habitats in Areas Affected by Operations	29	71	Hazard Identification, Risk Assessment and Incident Investigation	34
51	Direct (Scope 1) GHG Emissions	30	72	Workers Covered by an Occupational Health and Safety Management System	34
52	Energy Indirect (Scope 2) GHG Emissions	30	73	Work-Related Injuries	35
53	Other Indirect (Scope 3) GHG Emissions	30	74	Work-Related Ill Health	35
54	GHG Emissions Intensity	31	75	Non-Compliance with Laws and Regulations in the Social and Economic Area	35
55	Reduction of GHG Emissions	31	76	Sustainability Performance Data	36
56	Emissions of Ozone-Depleting Substances	31	77	GRI Index	39
57	Nitrogen Oxides (NOx), Sulfur Oxides (SOx), and Other Significant Air Emissions	31			
58	Waste Generation and Significant Waste-Related Impacts	31			
59	Management of Significant Waste-Related Impacts	32			
60	Waste Generated	32			
61	Waste Diverted from Disposal	32			
62	Waste Directed to Disposal	32			
63	Non-Compliance with Environmental Laws and Regulations	32			

About Us



ABOUT US

Building Excellence Beyond Boundaries and Defying Limits

TRUSTED BY 100+ BUSINESSES

Neo Heights is a leading construction and infrastructure company, delivering innovative engineering solutions across industrial, commercial, residential, and infrastructure sectors.

Driven by quality, precision, and long-term value creation, we specialize in EPC contracting, civil construction, PEB structures, MEP systems, land development, and interior solutions. With decades of industry expertise and a commitment to excellence, Neo Heights continues to scale newer heights through future-ready construction and sustainable development.

Contact Us →



14+

Years of experience

20+

Projects completed

100%

Latest equipment

3M+ sq.ft

Project scale

1000+

Expert workforce

TheNeoHeights Story

Founded in 2011 under the strong industrial legacy, Neo Heights was established with a vision to redefine modern construction through engineering excellence, innovation, and customer trust.

What began as a focused civil construction company has evolved into a diversified infrastructure and engineering brand delivering large-scale projects across South India. Backed by decades of manufacturing and industrial expertise since 1978, Neo Heights combines technical strength, operational efficiency, and modern project execution capabilities.

Today, our portfolio spans industrial facilities, warehouses, commercial spaces, residential developments, infrastructure works, PEB projects, MEP engineering, and interior solutions — serving some of the world's leading brands and industries.

TRUSTED BY INDUSTRY LEADERS



TRUSTED BY INDUSTRY LEADERS



TRUSTED BY INDUSTRY LEADERS



Building strategy, execution and delivering tangible business growth

Comprehensive engineering, procurement, and construction solutions designed for seamless project execution and operational efficiency.



SITE SAFETY

We enforce rigorous safety standards on every job site

Our team ensures full compliance with safety regulations, protecting workers and keeping projects on schedule.



SKILLED TRADES

We deploy expert tradespeople for every phase of construction

From foundation to finishing, our certified crews deliver precision workmanship across all disciplines.



PROJECT DELIVERY

We complete complex builds on time and within budget

Our project managers coordinate materials, labor, and logistics so every structure is delivered to spec.

OUR CERTIFICATIONS

Certified Excellence. Continuous Quality. Global Standards.

At Neo Heights, quality is not just a process it is a commitment embedded into every project we deliver. Our operations follow internationally recognized quality and safety standards, ensuring consistency, reliability, and operational excellence across all stages of construction and engineering.



Neo Heights Builders and Promoters Pvt Ltd has been honored as one of the Top 100 Winners of the 10th Edition of the India SME 100 Awards 2023, selected from over 31,000 nominations received for this edition.



HAS BEEN HONORED WITH THE PRESTIGIOUS
"India SME 100 Award 2023"



ISO Certifications



Quality Management System Certification



Environmental Management System Certification



Occupational Safety Management Certification

1. ISO 9001:2015 – Quality Management System

Neo Heights Builders and Promoters Private Limited has established a Quality Management System in accordance with ISO 9001 requirements for its construction and related activities. The certified scope covers fabrication and erection of PEB structures, civil-related activities including office buildings, road works and layout development for manufacturing industries and warehouses, along with MEP, interior-related activities and panel board manufacturing. The certification is identified under IAF Code 28, with Certificate No. 25EQON22/R1. The initial registration date is 03 February 2025, with issuance on 28 July 2026 and validity until 02 February 2028.

2. ISO 14001:2015 – Environmental Management System

Neo Heights Builders and Promoters Private Limited has established an Environmental Management System covering its construction, fabrication and related operational activities. The certified scope includes fabrication and erection of PEB structures, civil-related activities such as office building construction, road work and layout development for manufacturing industries and warehouses, together with MEP, interior-related activities and panel board manufacturing. The certification is identified under IAF Code 28, with Certificate No. 25EEOG15/R1. The initial registration date is 03 February 2025, issuance date is 28 July 2026, and certificate validity extends until 02 February 2028.

3. ISO 45001:2018 – Occupational Health and Safety Management System

Neo Heights Builders and Promoters Private Limited integrates occupational health and safety practices across its fabrication, erection, civil construction, warehouse, MEP, interiors, and panel board manufacturing activities. The company focuses on maintaining safe working conditions during PEB structure erection, office building construction, road work, layout development, manufacturing-related projects, and electrical panel operations. Safety controls include hazard identification, risk assessment, use of appropriate personal protective equipment, safe work practices, equipment safety, emergency preparedness, and employee awareness. The organization maintains an Occupational Health and Safety Management System aligned with its operational requirements and applicable workplace safety expectations, supporting continual improvement in occupational health and safety performance.

Accolades & Recognitions

Neo Heights Builders and Promoters Pvt Ltd has been honored as one of the **Top 100 Winners of the 10th Edition of the India SME 100 Awards 2023**, selected from over 31,000 nominations received for this edition



CSR (Corporate Social Responsibility)

At NeoHeights, we believe in creating value beyond construction. Our CSR initiatives focus on education, healthcare, environmental sustainability, and community development. We work closely with local communities to improve quality of life, promote responsible practices, and support long-term social growth.

Through ethical values and sustainable actions, we are committed to building stronger communities for a better future.





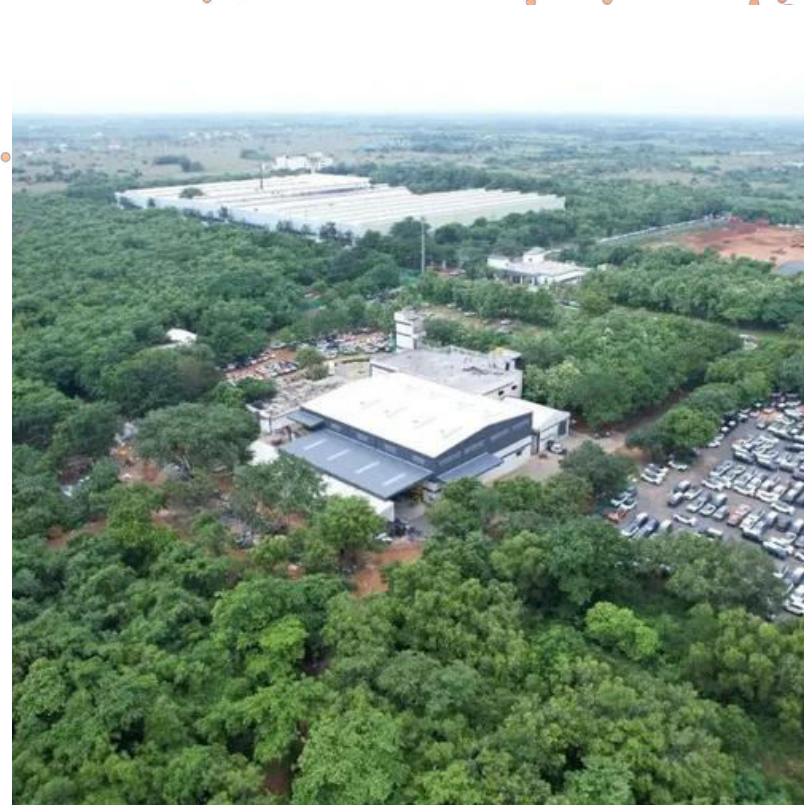
PERSONAL PROTECTIVE EQUIPMENT



Our Interior Works



Ongoing and Completed Projects



Statement of Use

GRI 1-5

This report is prepared in accordance with GRI standards for the reporting period 01st April, 2025 to 31st March, 2026

General

GRI 2



Organizational Details

GRI 2-1

Company Overview

- **Company Name:** Neo Heights Builders and Promoters Pvt. Ltd.
- **Established:** 2011, initially as a residential civil contractor.
- **Nature of Business:** MEP Contractor, Engineering Firm and EPC Contractor

Operational Profile

- **Core Services:** Civil, PEB, MEP & Interior Works; Infrastructure and External Development; Design-Build Projects
- **Geographical Presence:** The company executes projects across India, with a notable presence in the Hosur and Bangalore areas.

Management & Compliance

- **Management Systems:** HSE, Quality Control and sustainability practices are documented for Neo Heights.
- **Certifications:** ISO 9001:2015, ISO 14001:2015, and ISO 45001:2018 certified, signifying a commitment to quality, environmental management, and occupational health and safety.

Corporate Information

- **Website:** www.neoheights.com

External Assurance

GRI 2-5

NHB integrates ESG principles across its fabrication, erection, civil construction, PEB structures, MEP, interiors, and panel board manufacturing activities. Its CSR report has been independently verified by BMQR Certifications Pvt. Ltd., an external assurance provider, in accordance with ISO 17029:2019 and GRI Standards. The Type 2 assurance engagement evaluates the accuracy, completeness, and reliability of disclosed ESG information. This independent verification strengthens NHB's sustainability reporting, enhances stakeholder confidence, promotes transparency, and demonstrates its commitment to accountability and continual improvement in environmental, social, and governance performance.

Governance Structure and Composition

GRI 2-9

NHB has a structured governance framework for ESG and sustainability, supported by Top Management and functional teams including ESG, EHS, Engineering, Procurement, Finance, HR, Fabrication, Project Management and Site Operations. Responsibilities cover GHG management, reporting, environmental performance, procurement and operational implementation.

Stakeholder Engagement Approach

GRI 2-29

NHB engages employees, customers, suppliers, subcontractors, project partners, regulators, assessors, assurance bodies and local communities through communication, audits, training, assessments, feedback and sustainability reporting. Engagement helps improve environmental performance, workplace practices, supply-chain responsibility and ESG transparency.



Policy Commitments

GRI 2-23

NHB implements ESG-focused policies covering environmental protection, occupational health and safety, human rights, ethical business, responsible procurement and compliance. Policy implementation is supported through operational controls, employee awareness, supplier requirements, training, monitoring and management reviews.



Material Topics

GRI 3

Process to Determine Material Topics

GRI 3-1

NHB identifies material sustainability topics by assessing its operational activities, environmental impacts, stakeholder expectations, legal requirements and business risks. The materiality assessment considers the complete value chain, including engineering design, procurement, fabrication, construction activities, subcontractors, suppliers and customer requirements. Key factors evaluated include greenhouse gas emissions, energy consumption, water management, waste generation, occupational health and safety, employee welfare, human rights, ethical governance and responsible supply-chain practices. Inputs from management reviews, ESG assessments, internal audits, operational monitoring and stakeholder feedback are considered during the identification process. NHB periodically reviews material topics to ensure alignment with ESG objectives and continuous sustainability improvement.

Management of Material Topics

GRI 3-3

NHB manages material sustainability topics through defined policies, procedures, operational controls and performance monitoring systems. Environmental topics are managed through GHG emission assessment, energy conservation initiatives, waste reduction practices, water management programs and sustainable construction approaches. Social topics are addressed through occupational health and safety systems, employee welfare programs, training initiatives, human-rights practices and stakeholder engagement. Governance topics are managed through ethical business policies, compliance monitoring, responsible procurement and information security controls. NHB evaluates sustainability performance through KPIs covering emissions, waste, training, supplier assessments, diversity and responsible business practices.

List of Material Topics

GRI 3-2

NHB has identified important sustainability topics that influence its business operations and stakeholder relationships. The key material topics include climate change and greenhouse gas emissions, energy efficiency, sustainable material usage, waste management, water conservation, environmental compliance, biodiversity protection, occupational health and safety, employee training and development, diversity and inclusion, human rights, responsible procurement, supplier sustainability assessment, customer health and safety, information security, anti-corruption and ethical business conduct. These topics reflect NHB’s commitment toward responsible construction practices and sustainable growth. The organization monitors these topics through ESG indicators, performance reviews, policies and improvement initiatives.





Governance

GRI 200

8 DECENT WORK AND
ECONOMIC GROWTH



13 CLIMATE
ACTION



5 GENDER
EQUALITY



9 INDUSTRY, INNOVATION
AND INFRASTRUCTURE



16 PEACE, JUSTICE
AND STRONG
INSTITUTIONS



Direct Economic Value Generated and Distributed

GRI 201-1

NHB generates economic value through engineering, fabrication, construction, EPC services and infrastructure development activities. The organization contributes to economic growth by creating employment opportunities, engaging suppliers and contractors, supporting local businesses and delivering value-added solutions to customers. Economic value generated through business operations supports employee compensation, procurement activities, operational expenses, technology improvements and organizational development. NHB focuses on sustainable economic growth by improving operational efficiency, maintaining customer relationships and adopting responsible business practices. Through ESG integration, the company aims to balance financial performance with environmental responsibility and social value creation for stakeholders.

Defined Benefit Plan Obligations and Other Retirement Plans

GRI 201-3

NHB provides employee benefits according to applicable labour regulations and organizational policies. The company maintains systems for managing employee compensation, statutory benefits and workforce welfare requirements. Retirement-related benefits and employee obligations are managed through established HR processes to ensure compliance and transparency. NHB promotes employee security through fair employment practices, responsible compensation management and proper documentation. The organization continuously reviews employee benefit practices to improve employee satisfaction, retention and workplace wellbeing. By maintaining structured HR systems, NHB supports a stable workforce and strengthens its commitment toward responsible employment practices.

Financial Implications and Other Risks and Opportunities Due to Climate Change

GRI 201-2

NHB recognizes the potential financial implications, risks, and opportunities associated with climate change across its operations and value chain. The organization monitors greenhouse gas emissions, energy consumption, water use, and resource efficiency to strengthen climate resilience. During April 2025–March 2026, Scope 1 GHG emissions decreased from 3.32 to 3.191 tCO₂e, Scope 2 emissions from 56.06 to 53.885 tCO₂e, and Scope 3 emissions from 25.62 to 24.629 tCO₂e. These reductions demonstrate continued improvement in climate performance. NHB continues implementing emission reduction, energy efficiency, sustainable resource management, and climate-conscious operational measures to manage risks and support long-term sustainable growth.

Financial Assistance Received from Government

GRI 201-4

NHB operates in accordance with applicable financial, taxation and regulatory requirements. Based on the available sustainability records, specific details regarding government financial assistance, subsidies or incentives received during the reporting period were not identified. The organization maintains appropriate financial records and compliance documentation related to its operations. Any applicable government support received in relation to statutory programs, business operations or sustainability initiatives is managed according to legal requirements and internal governance controls. NHB continues to maintain transparency and accountability in financial management while ensuring compliance with applicable regulatory obligations.

Ratios of Standard Entry-Level Wage by Gender Compared to Local Minimum Wage

GRI 202-1

NHB ensures fair and equitable remuneration practices by providing standard entry-level wages in compliance with applicable local minimum wage requirements. The organization promotes equal pay practices and regularly monitors wage levels to support fair compensation regardless of gender. NHB maintained 0% average wage gap for direct employees paid below living wage benchmarks, demonstrating alignment with responsible wage management practices. The organization continues to review remuneration levels, applicable wage requirements, and employee compensation practices to promote financial well-being and equitable employment conditions. These measures support transparency, fair treatment, compliance with statutory requirements, and responsible remuneration practices across NHB's workforce.

Proportion of Senior Management Hired from Local Communities GRI 202-2

NHB supports local employment opportunities by engaging skilled professionals from communities where it operates. The organization recruits employees based on competency, experience and business requirements while considering available local talent. Senior management and functional leadership roles are supported by experienced professionals who contribute technical expertise, project knowledge and operational capability. NHB encourages workforce development through training, career advancement and skill enhancement programs. Local employment practices contribute to stronger stakeholder relationships and support regional economic development. The company continues to promote inclusive employment opportunities while maintaining professional standards in leadership selection.

Significant Indirect Economic Impacts

GRI 203-2

NHB creates indirect economic benefits through its value-chain activities involving suppliers, contractors, employees, logistics providers and service partners. Construction and engineering projects generate opportunities for local businesses, skilled workers and supporting industries. The organization contributes to knowledge development through employee training, technical improvement programs and operational learning. NHB's responsible procurement practices and supplier engagement initiatives strengthen economic participation throughout the supply chain. By implementing ESG principles, the company aims to generate positive social and economic impacts while reducing environmental risks associated with construction activities. Continuous improvement initiatives support sustainable business growth and stakeholder value creation.

Infrastructure Investments and Services Supported GRI 203-1

NHB contributes to infrastructure development through pre-engineered buildings, structural fabrication, civil construction, industrial projects, warehouses, MEP services, commercial interiors and EPC solutions. The organization supports economic development by delivering infrastructure facilities that enable industrial and commercial growth. NHB's project activities create employment opportunities and support various industries through construction services, supplier engagement and subcontractor participation. The company integrates sustainability considerations into infrastructure development by promoting efficient resource utilization, safety practices, environmental protection and responsible project execution. Through its engineering capabilities, NHB contributes to long-term infrastructure improvement and sustainable economic development.

Proportion of Spending on Local Suppliers

GRI 204-1

NHB promotes responsible procurement practices by engaging suppliers and contractors who support quality, sustainability and compliance requirements. The organization considers local sourcing opportunities to strengthen regional economic participation, improve supply-chain efficiency and support local businesses. Procurement activities include sourcing construction materials, engineering resources, equipment, services and project-related requirements from approved suppliers. NHB evaluates suppliers based on quality, delivery capability, legal compliance and sustainability expectations. The company continues to improve supplier management practices through supplier assessments, responsible sourcing criteria and engagement programs. These practices support supply-chain resilience, operational efficiency and sustainable business development.



Operations Assessed for Risks Related to Corruption

GRI 205-1

NHB maintains a responsible business approach by identifying and managing risks associated with unethical practices, bribery and corruption. The organization promotes transparency and integrity across its operations, including procurement, project execution, financial management and supplier interactions. Internal controls, management reviews and ethical business practices are implemented to reduce corruption risks. Employees and business partners are expected to follow applicable laws, organizational policies and professional conduct requirements. NHB continuously strengthens governance mechanisms through awareness programs, monitoring systems and compliance reviews to ensure responsible decision-making and maintain stakeholder confidence.

Communication and Training About Anti-Corruption Policies and Procedures

GRI 205-2

NHB promotes ethical business conduct through effective communication, awareness, and training on anti-corruption policies and procedures. The organization conducts awareness programs to educate employees on corruption prevention, ethical responsibilities, compliance requirements, and available reporting mechanisms. Employees are encouraged to understand and follow established controls to prevent bribery, conflicts of interest, and unethical practices. During the reporting period, anti-bribery and corruption prevention training coverage increased from 66% to 100%, achieving full employee awareness coverage. This improvement strengthens ethical practices, compliance awareness, transparency, accountability, and responsible decision-making across NHB's operations, while supporting continuous improvement in the organization's overall anti-corruption management approach.

Confirmed Incidents of Corruption and Actions Taken

GRI 205-3

NHB maintains strong ethical governance practices through established anti-corruption policies, employee awareness programs, reporting mechanisms, and compliance controls. The organization promotes integrity, transparency, accountability, and responsible business conduct across its operations. Employees are encouraged to report suspected unethical conduct through appropriate reporting channels, while identified concerns are reviewed and addressed through defined corrective actions. NHB monitors corruption-related incidents and maintains records to support effective governance and continuous improvement. During the reporting period, NHB recorded 0% confirmed corruption incidents, demonstrating continued commitment to ethical business practices and responsible governance. Regular awareness and compliance measures further strengthen the organization's approach to preventing corruption and promoting ethical decision-making.





Environmental

GRI 300



Materials Used by Weight

GRI 301-1

NHB monitors materials used across its operations to improve resource efficiency, promote responsible sourcing, and reduce environmental impacts. The organization implements sustainable material management practices, including the use of recycled and certified materials where applicable. During April 2025–March 2026, recycled wood utilization increased from 49.74% to 51.79%, while certified wood procurement increased from 63% to 95%. These improvements demonstrate progress in responsible material consumption, resource conservation, sustainable procurement, and environmental performance. NHB continues to monitor material-use indicators and promote responsible sourcing practices to strengthen resource efficiency and support continuous improvement in sustainable material management across applicable operations and projects.

Reclaimed Products and Packaging Materials

GRI 301-3

NHB encourages resource recovery and responsible material management throughout project operations. The organization implements practices such as material reuse, recycling, waste segregation and recovery of suitable resources to minimize disposal requirements. Construction materials, packaging materials and reusable resources are managed through operational controls and project-level monitoring. NHB’s environmental initiatives include material reuse records, resource recovery measures and sustainable waste management practices. These initiatives support reduction of resource consumption, improved material efficiency and alignment with circular economy principles.

Recycled Input Materials Used

GRI 301-2

NHB promotes the use of recycled and recovered materials wherever technically suitable within construction and project activities. The organization encourages sustainable material practices through responsible sourcing, waste segregation, reuse initiatives and improved resource efficiency. According to NHB’s sustainability KPI records, recycled wood and wood-based material usage increased from 49.74% to 51.79%, demonstrating progress toward sustainable material utilization. NHB continues to evaluate opportunities for increasing recycled material adoption while maintaining quality, safety and project requirements.

Energy Consumption Outside the Organization

GRI 302-2

NHB recognizes that energy consumption occurs throughout its value chain, including supplier activities, transportation, subcontractor operations and logistics services. The organization considers external energy-related impacts as part of its broader sustainability approach. Supplier engagement, logistics optimization and improved Scope 3 data collection are identified as opportunities to improve value-chain environmental performance. NHB continues to strengthen data collection processes related to external activities to better understand energy impacts beyond direct operations and support future carbon reduction strategies.

Energy Consumption Within the Organization

GRI 302-1

NHB monitors energy consumption across offices, fabrication activities, operational areas and project-related facilities. Electricity and fuel usage are key energy sources associated with organizational operations. The company focuses on improving energy efficiency through equipment maintenance, operational controls, energy monitoring and responsible consumption practices. NHB’s GHG inventory identifies purchased electricity as the major emission source, with Scope 2 emissions reported at 53.885 tCO₂e during the reporting period. Energy management initiatives include efficiency improvement, renewable electricity opportunities and improved equipment utilization.

Energy Intensity

GRI 302-3

NHB monitors materials used across its operations to improve resource efficiency, promote responsible sourcing, and reduce environmental impacts. The organization implements sustainable material management practices, including the use of recycled and certified materials where applicable. During April 2025–March 2026, recycled wood utilization increased from 49.74% to 51.79%, while certified wood procurement increased from 63% to 95%. These improvements demonstrate progress in responsible material consumption, resource conservation, sustainable procurement, and environmental performance. NHB continues to monitor material-use indicators and promote responsible sourcing practices to strengthen resource efficiency and support continuous improvement in sustainable material management across applicable operations and projects.

Reduction in Energy Consumption

GRI 302-4

NHB has implemented energy conservation initiatives to reduce energy consumption and improve operational efficiency. The organization monitors energy performance, adopts energy-saving practices, and continuously improves resource utilization to minimize environmental impacts. During the reporting period, NHB’s total energy consumption reduced from 56.06 kWh to 53.885 kWh, demonstrating continuous improvement in energy management, with a target reduction to 52.81 kWh for April 2026–March 2027.



Reductions in Energy Requirements of Products and Services

GRI 302-5

NHB implements energy efficiency initiatives to reduce energy requirements associated with its operations, products, and services. The organization monitors energy consumption, promotes efficient resource utilization, and adopts improvement measures to reduce environmental impacts. NHB's total energy consumption reduced from 56.06 kWh to 53.885 kWh during the reporting period, demonstrating continuous improvement in energy performance, with a target reduction to 52.81 kWh for April 2026–March 2027.

Interactions with Water as a Shared Resource

GRI 303-1

NHB recognizes water as a shared resource and implements responsible water management practices to reduce environmental impacts and support sustainable water use. The organization monitors water consumption, promotes conservation measures, and improves water efficiency across its operations. NHB also focuses on responsible water usage through monitoring, reduction initiatives, and reuse practices. During the reporting period, total water consumption reduced from 10,128,294 litres to 9,735,000 litres, and recycled and reused water increased from 246,582.7 litres to 256,750 litres, demonstrating continuous improvement in water resource management.

Management of Water Discharge-Related Impacts

GRI 303-2

NHB manages water discharge-related impacts through responsible wastewater management practices, monitoring, pollution prevention measures, and compliance with applicable environmental requirements. The organization focuses on reducing water-related impacts by improving water efficiency, promoting reuse practices, and ensuring proper handling of wastewater generated from operations. During the reporting period, NHB reduced total water consumption from 10,128,294 litres to 9,735,000 litres and increased recycled and reused water from 246,582.7 litres to 256,750 litres, supporting improved water resource management and reduced discharge-related impacts.

Water Withdrawal

GRI 303-3

NHB monitors water withdrawal associated with its offices, project locations and operational activities. Water requirements are managed through controlled consumption practices, periodic monitoring and resource conservation initiatives. The organization evaluates opportunities to reduce dependency on freshwater resources through efficient utilization, recycling possibilities and improved operational controls. Water consumption data is maintained through internal monitoring systems to support sustainability performance evaluation. NHB's KPI records track total water consumption performance, with reported consumption reducing from 10,128,294 litres to 9,735,000 litres during the monitored periods.

Water Discharge

GRI 303-4

NHB manages water discharge from its operations through proper wastewater handling, monitoring, and responsible water management practices. The organization focuses on reducing water-related environmental impacts by controlling water usage, preventing pollution, and ensuring appropriate treatment and discharge practices. NHB continuously monitors water performance and implements conservation initiatives to improve water efficiency. During the reporting period, total water consumption reduced from 10,128,294 litres to 9,735,000 litres, demonstrating improved water resource management.

Water Consumption

GRI 303-5

NHB continuously monitors water consumption as part of its sustainability performance management system. Water consumption reduction is supported through awareness programs, efficient usage practices, leakage prevention and improved operational management. According to NHB sustainability KPIs, total water consumption decreased from 10,128,294 litres during the baseline period to 9,735,000 litres during April 2025–March 2026, with future reduction targets established. NHB continues to improve water efficiency through monitoring, conservation initiatives and responsible resource management across offices and project activities.

Habitats Protected or Restored

GRI 304-3

NHB supports environmental protection through responsible project planning and sustainable construction practices. The organization promotes measures that reduce environmental disturbance and encourage conservation of natural resources. Activities such as ecological site planning, ground protection practices, resource recovery and environmental awareness contribute toward minimizing impacts on natural habitats. NHB's environmental initiatives include ecological site design and environmental protection practices integrated into operational activities. The company continues to evaluate opportunities for habitat protection and restoration wherever relevant to project locations and environmental conditions.

Operational Sites Located in or Near Biodiversity-Sensitive Areas

GRI 304-1

NHB assesses potential biodiversity impacts associated with its operational sites and construction activities to support responsible environmental management. The organization integrates environmental planning, site-level assessments, green landscape development, and biodiversity awareness initiatives to minimize potential impacts on surrounding ecosystems. During the reporting period, NHB increased its green landscape coverage from **13% to 18%**, reflecting continued efforts toward ecosystem conservation and sustainable site management. NHB has established a future target of **25% green landscape coverage** to further enhance vegetation, improve site-level environmental performance, and support biodiversity conservation. These initiatives demonstrate the organization's commitment to responsible land management and continuous improvement in environmental sustainability across applicable operations and project activities.

Significant Impacts of Activities, Products and Services on Biodiversity

GRI 304-2

NHB evaluates the potential impacts of its activities, products, and services on biodiversity and surrounding ecosystems. The organization implements environmental management practices, green landscape development, ecosystem awareness programs, and responsible construction practices to minimize negative impacts and promote biodiversity conservation. During the reporting period, NHB increased its green landscape coverage from 13% to 18%, with a target of 25%, supporting ecosystem protection and sustainable development initiatives.

IUCN Red List Species and National Conservation List Species with Habitats in Areas Affected by Operations GRI 304-4

NHB recognizes the importance of protecting flora and fauna associated with project locations. The organization considers environmental conditions and applicable regulatory requirements during project planning and execution. Based on available sustainability records, specific information regarding IUCN Red List species or nationally protected species affected by NHB operations was not identified. NHB continues to promote environmental awareness, biodiversity protection and responsible construction practices. Future environmental assessments will consider biodiversity-related risks where applicable to ensure that project activities are conducted responsibly while minimizing impacts on surrounding ecosystems.

Direct (Scope 1) GHG Emissions

GRI 305-1

NHB monitors direct greenhouse gas emissions generated from sources under its operational control, including fuel consumption and other direct emission sources. The organization has established a GHG inventory system aligned with ISO 14064-1:2018 and GHG Protocol principles. For the reporting period April 2025–March 2026, NHB reported Scope 1 emissions of 3.191 tCO₂e. Emission reduction opportunities include improved fuel monitoring, equipment efficiency, preventive maintenance and reduction of unnecessary fuel consumption.

Energy Indirect (Scope 2) GHG Emissions

GRI 305-2

NHB monitors indirect greenhouse gas emissions associated with purchased electricity consumption. Electricity usage represents a significant component of the company's carbon footprint due to office operations, fabrication activities and project-related energy requirements. During the reporting period, NHB reported Scope 2 emissions of 53.885 tCO₂e. The organization focuses on reducing electricity-related emissions through energy efficiency improvements, renewable electricity opportunities, equipment optimization and improved monitoring systems. NHB's climate strategy identifies electricity efficiency and renewable energy adoption as key improvement areas.

Other Indirect (Scope 3) GHG Emissions

GRI 305-3

NHB evaluates value-chain emissions associated with procurement, transportation, logistics, subcontractor activities and other indirect sources. The organization recognizes Scope 3 management as an important component of climate action due to the influence of supply-chain activities. During the reporting period, NHB reported Scope 3 emissions of 24.629 tCO₂e. The company aims to improve Scope 3 data visibility through supplier engagement, logistics optimization, material efficiency and improved carbon data collection processes.

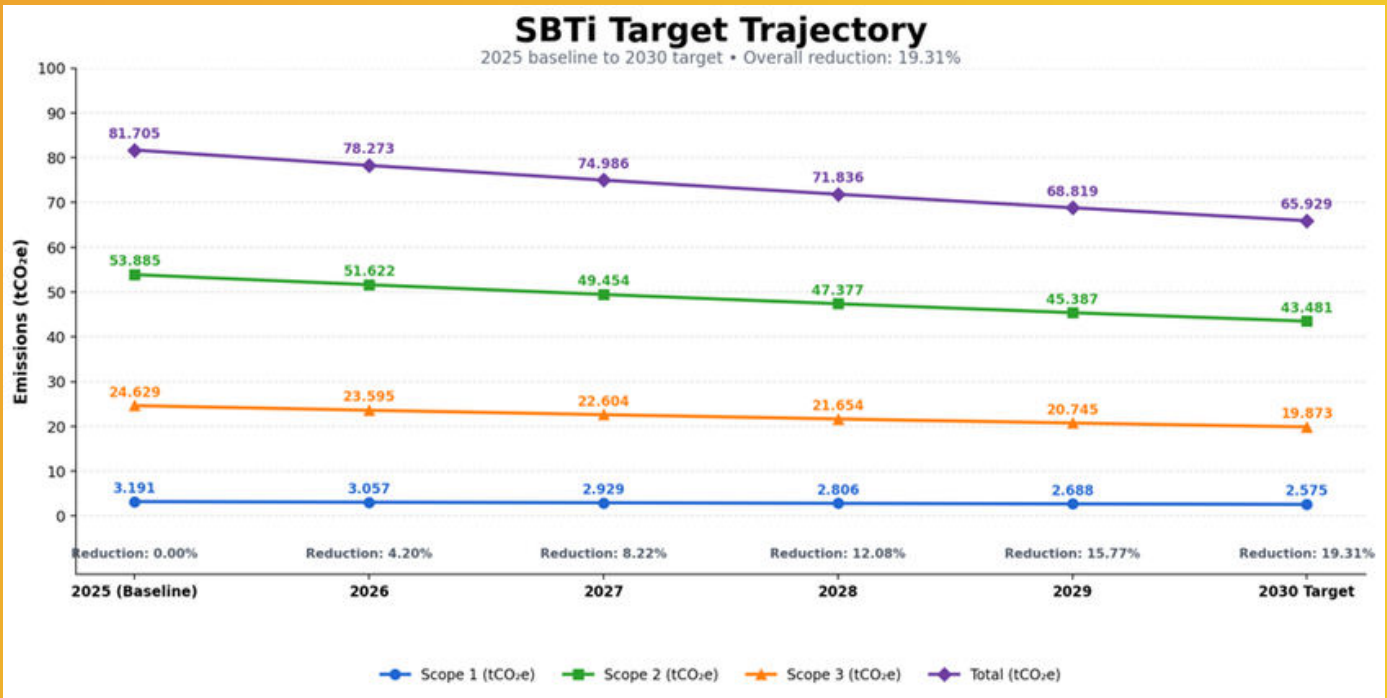
Calculation period: 01st April, 2025 to 31st March, 2026

GHG Emission Reporting Frequency: Annually

EMISSIONS	CURRENT YEAR 01 st April, 2025 to 31 st March, 2026
Scope 1	3.191
Scope 2	53.885
Scope 3	24.629
Scope 3 Downstream	11.415
Scope 3 Upstream	13.214
Total GHG Emission	81.705

SBTi-Aligned GHG Target Trajectory

Year	Scope 1 (tCO ₂ e)	Scope 2 (tCO ₂ e)	Scope 3 (tCO ₂ e)	Total (tCO ₂ e)	Reduction vs. 2025
2025 (Baseline)	3.191	53.885	24.629	81.705	0.00%
2026	3.057	51.622	23.595	78.273	4.20%
2027	2.929	49.454	22.604	74.986	8.22%
2028	2.806	47.377	21.654	71.836	12.08%
2029	2.688	45.387	20.745	68.819	15.77%
2030 (Target)	2.575	43.481	19.873	65.929	19.31%



GHG Emissions Intensity

GRI 305-4

NHB monitors GHG emissions intensity to evaluate carbon performance and improve resource efficiency across its operations. The organization tracks emissions intensity reduction through energy efficiency measures, emission reduction initiatives, and continuous environmental performance monitoring. During the reporting period, NHB's reported GHG emissions intensity reduced from 0.639 tCO₂e to 0.614 tCO₂e, demonstrating improvement in carbon efficiency,

Reduction of GHG Emissions

GRI 305-5

NHB has implemented initiatives to reduce greenhouse gas (GHG) emissions through energy efficiency measures, operational improvements, and continuous environmental performance monitoring. The organization tracks Scope 1, Scope 2, and Scope 3 emissions to identify reduction opportunities and improve carbon management performance. During the reporting period, Scope 1 emissions reduced from 3.32 tCO₂e to 3.191 tCO₂e, Scope 2 emissions reduced from 56.06 tCO₂e to 53.885 tCO₂e, and Scope 3 emissions reduced from 25.62 tCO₂e to 24.629 tCO₂e, demonstrating continuous progress in GHG emission reduction.

Emissions of Ozone-Depleting Substances

GRI 305-6

NHB manages potential ozone-depleting substance impacts through responsible equipment maintenance, environmental controls and compliance with applicable requirements. The organization recognizes the importance of proper management of refrigerants and cooling systems used within operational facilities. Preventive maintenance practices help minimize leakage risks and maintain equipment efficiency. NHB continues to strengthen environmental management practices by monitoring relevant equipment, maintaining records and ensuring responsible handling of materials that may have environmental impacts. Specific quantitative ozone-depleting substance emission data was not identified in the reviewed sustainability records.

Nitrogen Oxides (NOx), Sulfur Oxides (SOx), and Other Significant Air Emissions

GRI 305-7

NHB monitors significant air emissions generated from its operations to minimize environmental impacts and improve air quality performance. The organization implements emission control measures, regular monitoring, and operational improvements to reduce air pollutant levels. During the reporting period, NHB recorded a reduction in total air pollutants from 0.72 metric tonnes to 0.70 metric tonnes, demonstrating continuous improvement in emission management practices.



Waste Generation and Significant Waste-Related Impacts

GRI 306-1

NHB monitors waste generation and significant waste-related impacts through systematic waste identification, segregation, reduction, recovery, and responsible disposal practices. The organization implements waste management controls to minimize environmental impacts from hazardous and non-hazardous waste generated through its operations. During the reporting period, hazardous waste generation reduced from 1,917.04 kg to 1,842.60 kg, while non-hazardous waste generation reduced from 62,663.29 kg to 60,230 kg, demonstrating continuous improvement in waste reduction and resource efficiency.

Management of Significant Waste-Related Impacts

GRI 306-2

NHB has established effective waste management practices to identify, control, and reduce significant waste-related impacts arising from its operations. The organization focuses on waste segregation, responsible handling, recycling, recovery, and authorized disposal practices to minimize environmental impacts. NHB continuously monitors waste generation and implements improvement initiatives to enhance resource efficiency and reduce waste sent to landfill. During the reporting period, hazardous waste generation reduced from 1,917.04 kg to 1,842.60 kg, and waste-to-landfill quantity reduced from 62,663,292 litres to 60,230,000 litres, demonstrating continued waste reduction efforts.

Waste Generated

GRI 306-3

NHB monitors waste generation from construction, fabrication and operational activities to improve waste management performance. Waste streams include hazardous waste, scrap materials, packaging waste, construction debris and other operational waste. The organization tracks waste quantities and promotes reduction through improved material planning, reuse opportunities and recycling initiatives. NHB's sustainability KPI records indicate hazardous waste reduction monitoring, with hazardous waste quantity decreasing from 1,917.04 kg to 1,842.60 kg during the reported periods. The company continues to strengthen waste reduction practices through improved segregation,

authorized disposal and resource recovery initiatives.

Waste Diverted from Disposal

GRI 306-4

NHB has implemented waste diversion practices to minimize disposal impacts through waste segregation, recycling, recovery, and responsible resource management. The organization focuses on increasing waste recovery and reducing landfill dependency by identifying reusable and recyclable waste streams. During the reporting period, NHB monitored waste recovery performance and continued initiatives to improve waste diversion efficiency across its operations. Waste recovery quantity was reported as 18,069 kg during April 2025–March 2026, with a future target of 17,707.62 kg for April 2026–March 2027.

Waste Directed to Disposal

GRI 306-5

NHB has implemented responsible waste disposal practices to manage waste that cannot be reused or recovered. The organization ensures proper segregation, safe handling, and disposal through authorized channels to minimize environmental impacts. NHB continuously monitors disposal quantities and promotes waste reduction initiatives to improve resource efficiency and reduce dependency on landfill disposal. During the reporting period, waste-to-landfill quantity reduced from 62,663,292 litres to 60,230,000 litres, showing improvement in waste management performance.

Non-Compliance with Environmental Laws and Regulations

GRI 307-1

NHB complies with applicable environmental laws, regulations and customer sustainability requirements. Its environmental practices cover waste management, emissions, resource conservation, pollution prevention, air and water monitoring, and hazardous material management. Internal reviews and documentation support compliance and continuous improvement. No significant environmental non-compliance incidents were identified during the reporting period.

New Suppliers Screened Using Environmental Criteria

GRI 308-1

NHB promotes responsible supply-chain management by integrating environmental criteria into supplier evaluation and selection. Suppliers and contractors are expected to comply with applicable environmental regulations and sustainability requirements. Assessments consider legal compliance, environmental performance, responsible sourcing and operational practices. Sustainability considerations are incorporated into procurement activities, supported by supplier engagement, assessments and performance monitoring to strengthen environmental responsibility and alignment with ESG objectives.

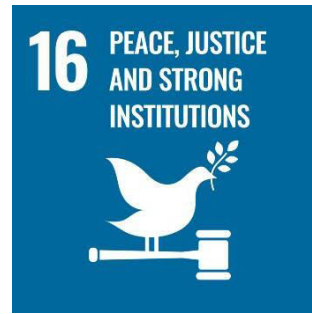
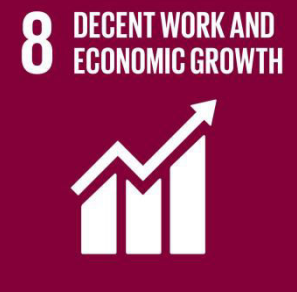
Negative Environmental Impacts in the Supply Chain and Actions Taken

GRI 308-2

NHB evaluates supplier environmental performance through sustainability assessments and monitoring mechanisms. The organization works with suppliers and contractors to identify potential environmental risks and encourage corrective actions where required. Supplier engagement focuses on environmental compliance, responsible resource utilization, waste management and sustainable practices. NHB's KPI records indicate that targeted suppliers achieved 100% sustainability on-site audit coverage during the reporting periods, supporting responsible supply-chain management. These practices help NHB improve environmental performance beyond organizational boundaries and strengthen sustainable procurement practices.

Social

GRI 400



New Employee Hires and Employee Turnover

GRI 401-1

NHB promotes fair employment practices through transparent recruitment, equal opportunity and responsible workforce management. The organization hires employees based on skills, qualifications and operational requirements while maintaining compliance with applicable labour regulations. NHB supports workforce stability through employee engagement, career development opportunities and a positive workplace culture. Recruitment and employee movement are monitored through HR systems to support effective workforce planning. The company focuses on retaining skilled employees by providing professional growth opportunities, safe working conditions and employee welfare initiatives. These practices contribute to building a capable and sustainable workforce.

Benefits Provided to Full-Time Employees

GRI 401-2

NHB provides employee benefits to 100% of full-time employees to support workforce well-being, financial security, and work-life balance. Benefits include health insurance, statutory benefits, leave benefits, employee welfare support, and other applicable employment benefits. NHB maintained 100% employee health insurance coverage throughout April 2025–March 2026, with a continued target of 100% coverage.

Parental Leave

GRI 401-3

NHB supports employee wellbeing through responsible employment practices and compliance with applicable labour requirements. The organization recognizes the importance of maintaining a supportive workplace environment that respects employee personal responsibilities. Employee leave management is handled through established HR procedures to ensure transparency and consistency. NHB maintains employee records and follows applicable statutory requirements related to leave benefits. The company continues to strengthen employee welfare practices by promoting work-life balance, equal opportunity and inclusive workplace policies.

Minimum Notice Periods Regarding Operational Changes

GRI 402-1

NHB provides employee benefits in accordance with applicable statutory requirements and organizational policies. Employee welfare initiatives include workplace safety measures, health-related support, compensation benefits and professional development opportunities. The organization focuses on maintaining employee wellbeing through responsible HR practices and supportive workplace conditions. NHB's Social Progress Report includes employee welfare initiatives, health insurance records, PPE monitoring, salary documentation and employee support activities. These initiatives demonstrate NHB's commitment toward employee satisfaction, retention and responsible workforce management.

Hazard Identification, Risk Assessment and Incident Investigation

GRI 403-2

NHB has implemented effective hazard identification, risk assessment, and incident investigation practices across its operations to proactively manage occupational health and safety risks. During the reporting period, the organization recorded 0 work-related accidents and 0 reportable health and safety incidents. NHB maintained 100% coverage of hazard identification and risk assessment activities across applicable operations and work areas. Incident investigation processes were also maintained at 100% coverage, with corrective actions implemented where required. These practices support timely identification of hazards, evaluation of associated risks, prevention of recurrence, compliance with applicable requirements, and continuous improvement in occupational health and safety performance. NHB regularly reviews safety controls to strengthen workplace protection.

Workers Covered by an Occupational Health and Safety Management System

GRI 403-8

NHB has implemented an Occupational Health and Safety Management System covering 100% of workers across its operations, construction activities, and project sites. The system supports worker safety through systematic hazard identification, risk assessment, safety training, preventive controls, workplace inspections, emergency preparedness, and continuous monitoring. During the reporting periods, NHB maintained 100% worker coverage under its occupational health and safety management system.

Regular safety inspections, risk reviews, awareness programs, and preventive measures help identify potential hazards and reduce workplace risks. These practices support compliance with applicable requirements, strengthen safety performance, promote worker well-being, and contribute to maintaining a safe and healthy working environment across all applicable activities.

Work-Related Injuries

GRI 403-9

NHB demonstrates a strong commitment to occupational health and safety by implementing preventive safety measures, workplace risk assessments, employee awareness programs, and continuous monitoring of safety performance. The organization maintained 0% work-related accidents during, April 2025–March 2026, achieving the desired zero-accident performance indicator. This reflects effective safety management practices, employee protection initiatives, and a proactive approach toward reducing workplace hazards. NHB continues to strengthen safety culture through regular training, compliance monitoring, and improvement actions to ensure safe working conditions across its operations and project sites.

Work-Related Ill Health

GRI 403-10

NHB recognizes the importance of protecting employees from occupational health risks associated with construction and engineering activities. The organization implements health monitoring programs, workplace safety measures, PPE requirements and awareness initiatives to prevent occupational health issues. Employee health check-ups and welfare activities are included within NHB's social initiatives. The company continues to strengthen occupational health practices through risk assessment, preventive controls and employee awareness programs to maintain a healthy workplace environment.

Non-Compliance with Laws and Regulations in the Social and Economic Area

GRI 419-1

NHB is committed to complying with applicable social, economic and labour-related laws and regulations across its operations. The organization maintains governance systems covering employment practices, occupational health and safety, human rights, ethical conduct and regulatory compliance. Internal monitoring, documentation and management reviews support compliance assurance. NHB promotes responsible business practices through employee welfare programs, ethical governance and stakeholder engagement initiatives. Based on available sustainability records, no significant socioeconomic non-compliance incidents were identified during the reporting period. NHB continues to strengthen compliance practices through awareness programs, audits and continuous improvement initiatives.



APPENDIX - 1

Sustainability Performance Data

(01st April, 2025 to 31st March, 2026)

KPI No	KPI	Unit	April 2025 - March 2026
KPI 1	Environmental services and advocacy	Count	9
KPI 2	Total weight of hazardous waste	Kgs	1842.6
KPI 3	Ratio of the annual total compensation for the highest paid individual, to the median annual total compensation for all employees	Ratio	0.3
KPI 4	Number of confirmed information security incidents	Count	0
KPI 5	Percentage of recycled wood and wood-based products or materials	Percentage	51.79
KPI 6	Expand skills development training across relevant employee categories	Percentage	100
KPI 7	Product use	Percentage	12.5
KPI 8	Total water consumption	Litres	9735000
KPI 9	Percentage of employees from a minority or vulnerable group at top management level	Percentage	11.76
KPI 10	External stakeholder human rights	Count	0
KPI 11	Percentage or number of targeted suppliers covered by a sustainability on-site audit	Percentage	100
KPI 12	Strengthen awareness through regular labour-rights prevention training programs	Percentage	100
KPI 13	Percentage of women at top management level	Percentage	12.5
KPI 14	Total gross Scope 1 GHG emissions	MTCO ₂ e	3.191
KPI 15	Total gross location-based Scope 2 GHG emissions	MTCO ₂ e	53.885
KPI 16	Total gross market-based Scope 2 GHG emissions	MTCO ₂ e	53.885
KPI 17	Total gross Scope 3 GHG emissions	MTCO ₂ e	24.629
KPI 18	Total gross Scope 3 Downstream GHG emissions	MTCO ₂ e	11.415
KPI 19	Total gross Scope 3 Upstream GHG emissions	MTCO ₂ e	13.214
KPI 20	Water	Cubic Meters	9735000
KPI 21	Percentage of average wage gap for direct employees paid below living wage against a living wage benchmark	Percentage	0
KPI 22	Career management and training	Percentage	100
KPI 23	Strengthen awareness through regular discrimination prevention training programs	Percentage	100
KPI 24	Percentage of targeted suppliers with contracts that include clauses on environmental, labor, and human rights requirements	Percentage	100

KPI No	KPI	Unit	April 2025 - March 2026
KPI 25	Number of work-related accidents	Count	0
KPI 26	Total weight of air pollutants	Metric Tons	0.7
KPI 27	Energy consumption and GHGs	kWh	53.885
KPI 28	Percentage of women employed in the whole organization	Percentage	10.86
KPI 29	Working conditions	Percentage	100
KPI 30	Strengthen security personnel conduct through regular human rights training	Percentage	100
KPI 31	Materials, chemicals, and waste	Litres	60230000
KPI 32	Percentage of direct employees paid below living wage	Percentage	0
KPI 33	Number of identified discrimination or harassment incidents or corrective actions	Count	0
KPI 34	Percentage of targeted suppliers who have signed the supplier code of conduct	Percentage	100
KPI 35	Biodiversity	Percentage	18
KPI 36	Number of days lost to work-related injuries, fatalities, and ill health	Count	0
KPI 37	Improve employee knowledge of local biodiversity and ecosystems	Percentage	100
KPI 38	Number of reports related to whistleblower procedure	Count	0
KPI 39	Strengthen employee waste awareness through regular training programs	Percentage	100
KPI 40	Average unadjusted gender pay gap	Percentage	0
KPI 41	Percentage or number of all buyers who received training on sustainable procurement	Percentage	100
KPI 42	Strengthen employee awareness through regular anti-corruption training programs	Percentage	100
KPI 43	Air pollution	Index	18
KPI 44	Percentage of direct employees covered by a living wage benchmarking analysis	Percentage	100
KPI 45	Child labor, forced labor, and human trafficking	Count	0
KPI 46	Strengthen employee information security awareness through regular training	Percentage	100
KPI 47	Percentage of women within the organization's board	Percentage	14.29
KPI 48	Total renewable energy consumption	kWh	0

KPI No	KPI	Unit	April 2025 - March 2026
KPI 49	Employee health and safety	Count	0
KPI 50	Percentage or number of targeted suppliers covered by a sustainability assessment	Percentage	100
KPI 51	Customer health and safety	Count	0
KPI 52	Percentage of all employees paid below living wage, including direct employees and non-employee workers	Percentage	0
KPI 53	Number of confirmed corruption incidents	Count	0
KPI 54	Product end-of-life	Count	23
KPI 55	Percentage of employees trained on business ethics	Percentage	100
KPI 56	Total amount of water recycled and reused	Litres	256750
KPI 57	Discrimination and Harassment	Count	0
KPI 58	Percentage of certified wood and wood-based products or materials	Percentage	95
KPI 59	Total weight of waste recovered	Kgs	18069
KPI 60	Percentage of employees from a minority or vulnerable group in the whole organization	Percentage	12
KPI 61	Average hours of training per employee	Hours	6260
KPI 62	Percentage or number of audited or assessed suppliers engaged in corrective actions or capacity building	Percentage	100
KPI 63	Social dialogue	Count	10
KPI 64	Total weight of non-hazardous waste	Kgs	60230
KPI 65	Intensity Reduction Target	TCO ₂ e	0.614
KPI 66	Total energy consumption	kWh	53.885

APPENDIX - 2

GRI Index

THIS REPORT IS PREPARED IN ACCORDANCE WITH GRI STANDARDS (2021)

GRI. NO	GRI CONTENTS	PG.NO
GRI 1-5	Statement of Use	17
GRI 2	General	18
GRI 2-1	Organizational Details	19
GRI 2-5	External Assurance	19
GRI 2-9	Governance Structure and Composition	19
GRI 2-23	Policy Commitments	19
GRI 2-29	Stakeholder Engagement Approach	19
GRI 3	Material Topics	20
GRI 3-1	Process to Determine Material Topics	21
GRI 3-2	List of Material Topics	21
GRI 3-3	Management of Material Topics	21
GRI 200	Governance	22
GRI 201-1	Direct Economic Value Generated and Distributed	23
GRI 201-2	Financial Implications and Other Risks and Opportunities Due to Climate Change	23
GRI 201-3	Defined Benefit Plan Obligations and Other Retirement Plans	23
GRI 201-4	Financial Assistance Received from Government	23
GRI 202-1	Ratios of Standard Entry-Level Wage by Gender Compared to Local Minimum Wage	23
GRI 202-2	Proportion of Senior Management Hired from Local Communities	24
GRI 203-1	Infrastructure Investments and Services Supported	24
GRI 203-2	Significant Indirect Economic Impacts	24
GRI 204-1	Proportion of Spending on Local Suppliers	24

GRI. NO	GRI CONTENTS	PG.NO
GRI 205-1	Operations Assessed for Risks Related to Corruption	25
GRI 205-2	Communication and Training About Anti-Corruption Policies and Procedures	25
GRI 205-3	Confirmed Incidents of Corruption and Actions Taken	25
GRI300	Environmental	26
GRI 301-1	Materials Used by Weight	27
GRI 301-2	Recycled Input Materials Used	27
GRI 301-3	Reclaimed Products and Packaging Materials	27
GRI 302-1	Energy Consumption Within the Organization	27
GRI 302-2	Energy Consumption Outside the Organization	27
GRI 302-3	Energy Intensity	27
GRI 302-4	Reduction in Energy Consumption	27
GRI 302-5	Reductions in Energy Requirements of Products and Services	28
GRI 303-1	Interactions with Water as a Shared Resource	28
GRI 303-2	Management of Water Discharge-Related Impacts	28
GRI 303-3	Water Withdrawal	28
GRI 303-4	Water Discharge	29
GRI 303-5	Water Consumption	29
GRI 304-1	Operational Sites Located in or Near Biodiversity-Sensitive Areas	29
GRI 304-2	Significant Impacts of Activities, Products and Services on Biodiversity	29
GRI 304-3	Habitats Protected or Restored	29
GRI 304-4	IUCN Red List Species and National Conservation List Species with Habitats in Areas Affected by Operations	29

GRI. NO	GRI CONTENTS	PG.NO
GRI 305-1	Direct (Scope 1) GHG Emissions	30
GRI 305-2	Energy Indirect (Scope 2) GHG Emissions	30
GRI 305-3	Other Indirect (Scope 3) GHG Emissions	30
GRI 305-4	GHG Emissions Intensity	31
GRI 305-5	Reduction of GHG Emissions	31
GRI 305-6	Emissions of Ozone-Depleting Substances	31
GRI 305-7	Nitrogen Oxides (NOx), Sulfur Oxides (SOx), and Other Significant Air Emissions	31
GRI 306-1	Waste Generation and Significant Waste-Related Impacts	31
GRI 306-2	Management of Significant Waste-Related Impacts	32
GRI 306-3	Waste Generated	32
GRI 306-4	Waste Diverted from Disposal	32
GRI 306-5	Waste Directed to Disposal	32
GRI 307-1	Non-Compliance with Environmental Laws and Regulations	32
GRI 308-1	New Suppliers Screened Using Environmental Criteria	32
GRI 308-2	Negative Environmental Impacts in the Supply Chain and Actions Taken	32
GRI 400	Social	33
GRI 401-1	New Employee Hires and Employee Turnover	34
GRI 401-2	Benefits Provided to Full-Time Employees	34
GRI 401-3	Parental Leave	34
GRI 402-1	Minimum Notice Periods Regarding Operational Changes	34
GRI 403-2	Hazard Identification, Risk Assessment and Incident Investigation	34
GRI 403-8	Workers Covered by an Occupational Health and Safety Management System	34
GRI 403-9	Work-Related Injuries	35
GRI 403-10	Work-Related Ill Health	35
GRI 419-1	Non-Compliance with Laws and Regulations in the Social and Economic Area	35

APPENDIX - 3

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.bmqrassuranc.com
Date : 21st April, 2026

Authorized Representative (Assurer)

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

