

Business Responsibility & Sustainability Report

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

SECTION A ► GENERAL DISCLOSURES

I. DETAILS OF THE LISTED ENTITY

	Particulars	2024-2025
1	Corporate Identity Number (CIN) of the Listed Entity	L74210TG1995PLC130199
2	Name of the Listed Entity	KNR Constructions Limited
3	Year of incorporation	11-07-1995
4	Registered office address	Plot No. 113 & 114, KNR House, 3rd and 4th Floor, Kavuri Hills, Phase I, Hyderabad, Telangana-500033
5	Corporate address	Plot No. 113 & 114, KNR House, 3rd and 4th Floor, Kavuri Hills, Phase I, Hyderabad, Telangana-500033
6	E-mail	investors@knrcl.com
7	Telephone	040-40268761
8	Website	www.knrcl.com
9	Financial year for which reporting is being done	2024-25
10	Name of the Stock Exchange(s) where shares are listed	BSE Limited and National Stock Exchange of India Limited
11	Paid-up Capital	562469200
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Haritha Varanasi, Company Secretary 040-40268761 cs@knrcl.com
13	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together)	Standalone Basis
14	Name of assurance provider	NA
15	Type of assurance obtained	NA

II. PRODUCTS/SERVICES

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

	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Construction and Engineering	Construction and Engineering	100%

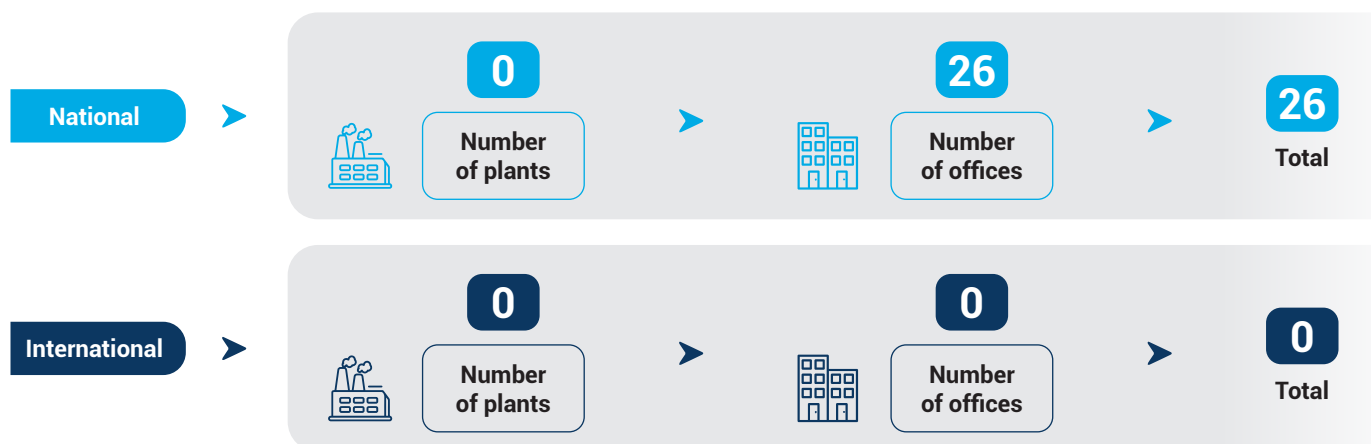
17. Products/Services sold by the entity (accounting for 90% of the entity's Turnover):

	Product/Service	NIC Code	% of total Turnover Contributed
1	Construction and Engineering	45203	100%



III. OPERATIONS

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



19. Markets served by the entity:

a. Number of locations

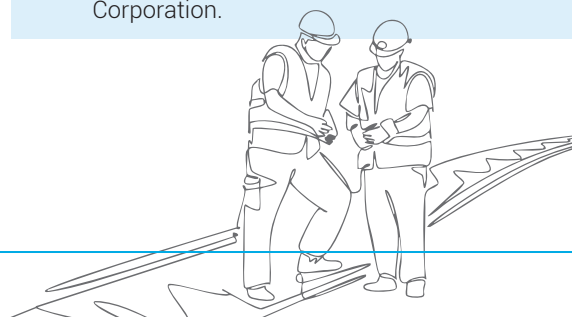
Locations	Number
National (No. of States)	6
International (No. of Countries)	0

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

0%

c. A brief on types of customers

We serve a distinguished clientele that includes the National Highways Authority of India, the Government of Telangana, the Irrigation Department, State-Level Transport Corporations, the Ministry of Surface Transport, and the Greater Hyderabad Municipal Corporation.



IV. EMPLOYEES

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):



Employees

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
1	Permanent (D)	2752	2738	99.49%	14	0.51%
2	Other than Permanent (E)	0	0	0%	0	0%
3	Total employees (D + E)	2752	2738	99.49%	14	0.51%



Workers

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
4	Permanent (F)	1870	1870	100%	0	0%
5	Other than Permanent (G)	0	0	0%	0	0%
6	Total workers (F + G)	1870	1870	100%	0	0%

b. Differently abled Employees and workers:



Differently Abled Employees

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
1	Permanent (D)	2	2	100%	0	0%
2	Other than Permanent (E)	0	0	0%	0	0%
3	Total differently abled employees (D + E)	2	2	100%	0	0%





Differently Abled Workers

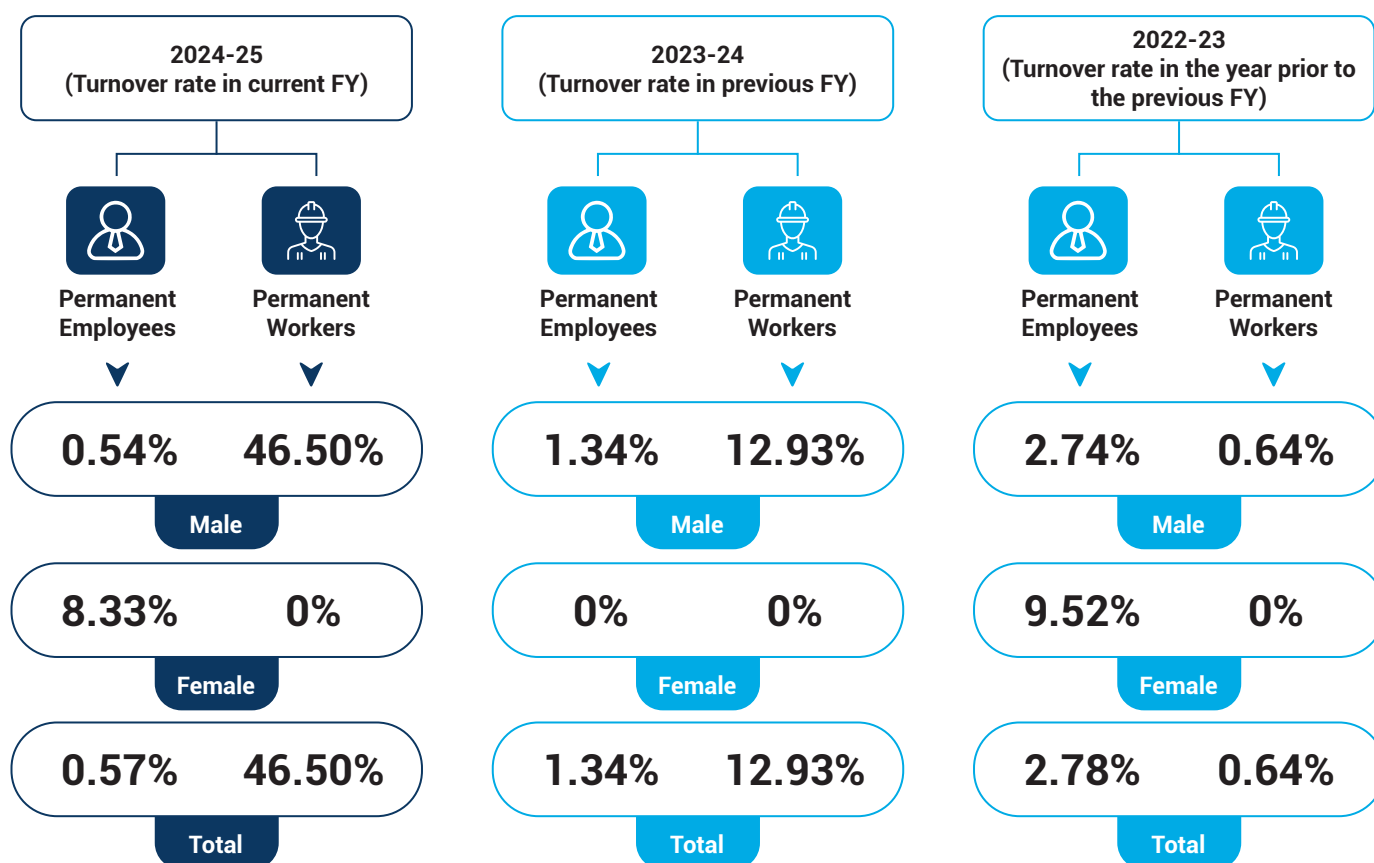
Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
4	Permanent (F)	0	0	0%	0	0%
5	Other than Permanent (E)	0	0	0%	0	0%
6	Total differently abled workers (F + G)	0	0	0%	0	0%

21. Participation/Inclusion/Representation of women

No. and percentage of Females

Particular	Total (A)	No. (B)	% (B / A)
 <p>Board of Directors</p>	6	2	33.33%
 <p>Key Management Personnel</p>	3	1	33.33%

22. Turnover rate for permanent employees and workers



V. HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES (INCLUDING JOINT VENTURES)

23. (a) Names of holding / subsidiary / associate companies / joint ventures

Sr. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business responsibility initiatives of the listed entity? (Yes/No)
1	KNR Agrotech and Beverages Private Limited	Subsidiary	100%	No
2	KNR Infrastructure Projects Private Limited	Subsidiary	100%	No
3	KNR Energy Limited	Subsidiary	100%	No
4	KNRC Holdings and Investments Private Limited	Subsidiary	100%	No
5	KNR Somwarpet Infraproject Private Limited	Subsidiary	100%	No
6	KNR Palani Infra Private Limited	Subsidiary	100%	No
7	KNR Ramanattukara Infra Private Limited	Subsidiary	100%	No
8	KNR Guruvayur Infra Private Limited	Subsidiary	100%	No
9	KNR Ramagiri Infra Private Limited	Subsidiary	100%	No
10	KNR Kaveri Infra Private Limited	Subsidiary	100%	No
11	KNR Sriranganatha Infra Private Limited	Subsidiary	100%	No
12	KNR Ramatheertham Infra Private Limited	Subsidiary	100%	No
13	Patel KNR Heavy Infrastructures Limited	Associate	40%	No
14	Patel KNR Infrastructures Limited	Associate	40%	No
15	SEL-KNR-JV	Joint Venture	49%	No

VI. CSR DETAILS

24.

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



Yes

a. Turnover (in ₹)



31,76,28,78,295









b. Net worth (in ₹)










39,44,99,66,169

VII. TRANSPARENCY AND DISCLOSURES COMPLIANCES

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) *	2024-25 Current Financial Year			2023-24 Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
 Communities	Yes	0	0	NA	0	0	NA
 Investors (other than shareholders)	Yes	0	0	NA	0	0	NA
 Shareholders	Yes	0	0	NA	0	0	NA
 Employees and  workers	Yes	0	0	NA	0	0	NA
 Customers	Yes	0	0	NA	0	0	NA
 Value Chain Partners	Yes	0	0	NA	0	0	NA
 Other (please specify)		-	-	-	-	-	-













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

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








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

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

<div> <div>Opportunity </div> <div>Risk </div> <div>Negative </div> <div>Positive </div> </div>					
Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Emissions & Effluents		The construction sector is inherently energy-intensive, contributing significantly to both direct and indirect GHG emissions. Without adequate control, these emissions can lead to legal complications and environmental risks.	The Company has adopted measures to address environmental impacts, including the installation of efficient exhaust systems in machinery and vehicles, along with routine performance assessments. Sprinkler systems have been integrated along aggregate conveyors in crushers to control airborne pollutants. Emissions are regularly monitored to strengthen the overall emissions management framework.	
2	Energy Management		Construction and real estate operations are highly dependent on electricity and other natural resources. Efficient management of this energy use is essential for reducing operational costs and environmental impact.	NA	
3	Sustainable construction and Procurement		The environmental efficiency of real estate assets is under increasing scrutiny. Companies are expected to comply with environmental regulations and improve their sustainability credentials to stay competitive.	NA	
4	Climate Change		Climate change introduces both physical (floods, extreme weather) and transitional (regulatory, energy shifts) risks. These can disrupt construction timelines and affect infrastructure integrity.	Operational plans are designed to anticipate and adapt to climate variability, minimising disruptions. Flood-preventive drainage systems are incorporated at work sites, and climate-resilient materials like high-performance bitumen are selected to withstand extreme conditions. Tailored mix designs further enhance the resilience of infrastructure to climatic uncertainties.	

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
5	Water and Wastewater Management		Water is essential across various phases of construction. Overuse or improper discharge can deplete or pollute local water sources, triggering cost increases and legal repercussions.	Water bodies near construction sites are periodically tested to ensure safety. Sprinkler systems are deployed to optimise water use in soil compaction and dust suppression at crushers and access roads. Recycled water is used in curing processes at casting yards and for landscaping activities. These practises reflect the Company's long-term commitment to sustainable water management.	
6	Waste Management		Adopting a circular economy approach—reuse, recycle, refurbish—can significantly lower material costs and reduce waste. It also prepares the business for evolving regulatory landscapes.	NA	
7	Biodiversity Protection & Conservation		Infrastructure development can disrupt natural ecosystems. Pre- and post-project monitoring is essential to reduce negative environmental impacts and ensure compliance.	All projects are initiated post-clearance from competent government authorities. Environmental compliance is maintained through mandated mitigation protocols and continuous monitoring of air, water, and soil. Tall barricades and plantations within project sites reduce pollution dispersion. To offset deforestation, multiple trees are planted for every tree removed, and transplantation is considered wherever feasible.	
8	Circular Economy		Transitioning to circular economy principles promotes sustainable consumption, resource efficiency, and long-term cost savings.	NA	
9	Employee Wellbeing and Development		Employee satisfaction leads to higher retention, while high attrition increases costs and risks. It may also negatively affect the Company's reputation among stakeholders.	The Company identifies talent development needs and provides training aligned with project requirements. Clear career advancement paths, employee-friendly policies, and supportive welfare programmes foster a stable workforce. Mentorship initiatives and financial stability have contributed to strong retention across functions.	
10	Diversity and Inclusion		High diversity and inclusion levels enhance organisational culture, promote innovation, and strengthen brand reputation.	NA	

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
11	Customer Satisfaction		Customer satisfaction is a direct indicator of business performance and impacts future contracts and client relationships.	NA	⊕
12	Product Quality		Poor construction quality can result in legal liability, rework costs, and reputational damage. It may also pose safety risks due to changing climatic conditions.	KNRCL enforces stringent QA/QC procedures throughout all projects, including roads, canal systems, and reservoir bunds. The successful completion of Defect Liability Periods and asset monetisation under the HAM model serve as indicators of sustained quality assurance and execution excellence.	⊖
13	Human Rights and Labour Management		A large, decentralised workforce requires robust systems to ensure fair labour practises, worker safety, and compliance with human rights regulations.	The Company manages its diverse workforce in line with government regulations—ensuring safe working environments, onsite accommodations, and fair wages. Dedicated coordinators are deployed at project locations to address workers' basic needs, and deviations are swiftly addressed to uphold human rights standards.	⊖
14	Community Engagement		Construction can bring both development and disruption. Lack of community involvement may lead to resistance, delays, or even project cancellations.	A dedicated Manager is assigned to each project to maintain consistent communication with local communities. Through CSR initiatives like road construction, water access, and support for self-help groups, the Company fosters goodwill. When communities understand the benefits of infrastructure development, cooperation and long-term support significantly improve.	⊖
15	Compliance and Business Ethics		Ethics-related violations like fraud or corruption can lead to investigations, penalties, and reputational loss. Strong governance systems are essential to prevent such risks.	The Company rigorously follows internal financial control guidelines and ensures compliance with all regulatory requirements. The Audit Committee oversees quarterly reporting, promoting transparency and accountability. Strong credit ratings and consistent dividend distribution underscore KNRCL's commitment to ethical business conduct.	⊖

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
16	Corporate Governance		Investors assess companies on their governance practises, which influence accountability, transparency, and long-term value creation.	The Board holds regular meetings to oversee governance practises, while internal audits support continuous evaluation. Audit findings are reviewed by the Board, signaling the Company's commitment to integrity and responsible leadership.	⊖
17	Data Privacy and Security		Handling sensitive data involves risk of breaches, regulatory action, and reputational damage. Securing data is essential to protect stakeholders and business integrity.	The Company enforces strict data access controls, limiting information access based on roles. Third-party data sharing is prohibited unless specifically approved. These measures ensure robust data security and align with the Company's commitment to privacy protection.	⊖

SECTION B ► MANAGEMENT AND PROCESS DISCLOSURES

This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the NGRBC Principles and Core Elements.

Sr. No	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes										
1. a	Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No/NA)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b	Has the policy been approved by the Board? (Yes/No/NA)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c	Web Link of the Policies, if available	http://knrcl.com/images/policies/BRSR-policy.pdf								
2	Whether the entity has translated the policy into procedures. (Yes / No/ NA)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3	Do the enlisted policies extend to your value chain partners? (Yes/No/NA)	No	No	No	No	No	No	No	No	No
4	Name of the national and international codes/certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	,	,	ISO 45001:2018	,	,	ISO 14001:2015	,	,	ISO 9001:2015
5	Specific commitments, goals and targets set by the entity with defined timelines, if any.	Since the ESG reporting is at the initial stage, commitments and targets will be set out and performance of the same will be evaluated in due course of time.								

Sr. No	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
6	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	The Company is in the process of establishing a mechanism to measure progress on performance against the specific commitments, goals and targets.								
Governance, leadership and oversight										
7	Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure) Dear Stakeholders, As the director responsible for the Business Responsibility Report, I am pleased to present an overview of our ESG initiatives to our esteemed shareholders. Our commitment to Environmental, Social, and Governance (ESG) principles forms the foundation of our business philosophy. Environment: We have implemented effective exhaust mechanisms for machinery and vehicles, with regular checks to ensure optimal performance. Sprinklers on conveyors help reduce air emissions from aggregate crushers, supported by consistent emissions monitoring. Our electricity consumption is managed through captive sources like generators. We optimise waste materials from structures and pavements, using them in diversion roads and construction layers. Our focus on waste reduction, reusing, and efficient water use underscores our commitment to environmental sustainability. Social: Our social initiatives include identifying and training individuals for project deployment, fostering career progression opportunities, and maintaining high employee retention through supportive policies and welfare activities. Our mentoring programmes contribute to staff retention and consistent performance. Governance: Governance is a cornerstone of our operations. Frequent Board meetings ensure accountability, transparency, ethical decision-making, and adherence to business ethics. Internal audits reinforce our commitment to sound governance practises, enhancing shareholder and investor confidence. In conclusion, our ESG initiatives encompass environmental sustainability, social empowerment, and robust governance practises. We are dedicated to addressing challenges, meeting targets, and fostering responsible growth, guided by our commitment to creating lasting value for all stakeholders. We appreciate your ongoing support and confidence in our organisation. Together, we are poised to build a brighter and more sustainable future. Sincerely, K Jalandhar Reddy Executive Director									
8	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies). Shri K Jalandhar Reddy, Executive Director									
9	Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No/ NA). If Yes please provide details Shri K Jalandhar Reddy, Executive Director									Yes

10	Details of Review of NGRBCs by the Company									
	Subject for Review	Indicate whether review was undertaken by Director/Committee of the Board/Any other Committee								
		P1	P2	P3	P4	P5	P6	P7	P8	P9
a.	Performance against above policies and follow up action	Director								
b.	Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances	Director								



Subject for Review		Frequency (Annually / Half yearly / Quarterly/ Any other-please specify)								
		P1	P2	P3	P4	P5	P6	P7	P8	P9
a.	Performance against above policies and follow up action	Annually								
b.	Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances	Annually								
11	Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No).	No	No	Yes	No	No	Yes	No	No	Yes
	If yes, provide name of the agency.	NA	NA	Global Standards	NA	NA	Global Standards	NA	NA	Global Standards

12	If answer to question (1) above is "No" i.e. not all Principles are covered by a policy, reasons to be stated:	P1	P2	P3	P4	P5	P6	P7	P8	P9
	The entity does not consider the Principles material to its business (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
	The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
	The entity does not have the financial or/human and technical resources available for the task (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
	It is planned to be done in the next financial year (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
	Any other reason (please specify)	NA	NA	NA	NA	NA	NA	NA	NA	NA



SECTION C ▶ PRINCIPLE WISE PERFORMANCE DISCLOSURE





PRINCIPLE 1

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

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

ESSENTIAL INDICATORS

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

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	% age of persons in respective category covered by the awareness programmes
 Board of Directors	▶ 1	Regulatory	100%
 Key Managerial Personnel	▶ 1	Regulatory	100%
 Employees other than BOD and KMPs	▶ 20	SAP MM, SAP Fico, SAP Stores, SAP P&M, HR Payroll, Health and Safety programme.	100%
 Workers	▶ 1	Health & Safety	100%

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

Monetary					
Particular	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In ₹) (For Monetary Cases only)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine	Principle 1	1. Joint commissioner of Income Tax, Central Circle, Central Range-2, Hyderabad	1. 18,22,08,922	1. Penalty order passed of ₹ 18,22,08,922/- u/s 271(1)(c) of the Income Tax Act, 1961 for the AY 2007-08.	Yes
Settlement			NA*		
Compounding fee			NA*		

Non-Monetary				
Particular	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment			NA*	
Punishment			NA*	

* There were no such cases during the year

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

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
The Company has claimed deduction under section 80IA for ₹ 76,87,44,959/-, which has been disallowed by Assessing Officer, in turn Company has filed appeal before CIT(A)- 12 Hyd and now Company in receipt of order allowing deduction under section 80IA to the extent of ₹ 76,79,06,045/- and deduction to the extent of ₹ 8,38,914/- was not allowed for AY 2016-17.*	Income Tax Department - CIT(A)-12, Hyd
Penalty order passed of ₹ 18,22,08,922/- u/s 271(1)(c) of the Income Tax Act, 1961 for the AY 2007-08**	Joint Commissioner of Income Tax, Central Circle, Central Range-2, Hyderabad

* In case of CIT(A) order - CIT-A given directions to AO for verification 14A workings. We have submitted details to AO and are awaiting a consequential order.

**Appeal has been filed

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

YES



If Yes, provide details in brief

KNRCL has implemented an Anti-Bribery Policy aimed at eliminating any form of bribery or corruption. All individuals connected with the Company, including those from its subsidiaries and affiliates, are expected to fully comply with the guidelines and coverage outlined in this policy.

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

http://knrc.com/images/policies/Anti_bribery_policy.pdf

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

Particular	2024-25	2023-24
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

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

Case Details	2024-25		2023-24	
	Number	Remark	Number	Remark
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	NA	0	NA
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	NA	0	NA

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

NA

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

Particular	2024-25	2023-24
Number of days of accounts payables	44	30

9. Open-ness of business

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

Parameter	Metrics	2024-25	2023-24
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	0%	0%
	b. Number of trading houses where purchases are made from	0	0
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	0%	0%

Parameter	Metrics	2024-25	2023-24
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	0%	0%
	b. Number of dealers / distributors to whom sales are made	0	0
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	0%	0%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	0%	0%
	b. Sales (Sales to related parties / Total Sales)	44.66%	56.10%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	69.82%	32.13%
	d. Investments	100%	100%

LEADERSHIP INDICATOR

1. Does the entity have processes in place to avoid/ manage conflict of interests involving members of the Board? (Yes/No)

YES

If Yes, provide details of the same.

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



PRINCIPLE 2

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

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

ESSENTIAL INDICATORS

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

Sr. No.	Particular	2024-25	2023-24	Details of improvements in environmental and social impacts
1	R&D	0%	0%	NA
2	Capex	0%	0%	NA

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



YES

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

50.5%

3. **Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for**

(a)	Plastics (including packaging)	NA
(b)	E-waste	NA
(c)	Hazardous waste	NA
(d)	other waste	NA

Note: Given the nature of the Company's operations, this is not applicable.

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

No

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

NA

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

NA



PRINCIPLE 3

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

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

ESSENTIAL INDICATORS**1. a. Details of measures for the well-being of employees:**

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)

**Permanent employees**

Male	2,738	84	3%	2,738	100%	0	0	2,738	100%	0	0%
Female	14	14	100%	14	100%	14	100%	0	0	0	0%
Total	2,752	98	3.56%	2,752	100%	14	100%	2,738	100%	0	0%

**Other than permanent employees**

Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)

**Permanent workers**

Male	1870	108	5.78%	1729	92.46%	0	0%	1870	100%	0	0%
Female	0	0	0%	0	0%	0	0%	0	0	0	0%
Total	1870	108	5.78%	1729	92.46%	0	0%	1870	100%	0	0%

**Other than permanent workers**

Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-

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

	2024-25	2023-24
Cost incurred on well- being measures as a % of total revenue of the Company	0.02%	0.03%

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

Benefits	2024-25			2023-24		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	35.47%	21.60%	Yes	23.63%	13.45%	Yes
Gratuity	100%	0%	Yes	100%	0%	Yes
ESI	100%	61.55%	Yes	100%	37.93%	Yes
Others – please specify						

3. Accessibility of workplaces

Are the premises / offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016?

Yes

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

NA

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



YES

If so, provide a web-link to the policy.

<http://knrcil.com/images/policies/Human-Rights>





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

Gender	Permanent Employees		Permanent Workers*	
	Return to work rate	Retention Rate	Return to work rate	Retention Rate
Male	100%	0%	0%	0%
Female	0%	0%	0%	0%
Total	100%	0%	0%	0%

*No parental leave obtained by workers during the year under review



6. Is there a mechanism available to receive and redress grievances for the following categories of employees and worker? If yes, give details of the mechanism in brief.

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

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

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

Category	2024-25			2023-24		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees / workers in respective category (C.)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D/C)
Total Permanent employees	2752	0	0%	2488	0	0%
Male	2738	0	0%	2,478	0	0%
Female	14	0	0%	10	0	0%
Total Permanent Workers	1870	0	0%	3003	0	0%
Male	1870	0	0%	3003	0	0%
Female	0	0	0%	0	0	0%

8. Details of training given to employees and workers:

Category	2024-25					2023-24				
	Total (A)	On Health and Safety Measures		On Skill Upgradation		Total (D)	On Health and Safety Measures		On Skill Upgradation	
		Number (B)	% (B / A)	Number (C)	% (C / A)		Number (E)	% (E / D)	Number (F)	% (C / D)



Employees

Male	2738	2738	100%	840	30.68%	2478	2478	100%	1317	53.15%
Female	14	12	85.71%	5	35.71%	10	10	100%	0	0%
Total	2752	2750	99.93%	845	30.70%	2488	2488	100%	1317	52.93%

Category	2024-25					2023-24				
	Total (A)	On Health and Safety Measures		On Skill Upgradation		Total (D)	On Health and Safety Measures		On Skill Upgradation	
		Number (B)	% (B / A)	Number (C)	% (C / A)		Number (E)	% (E / D)	Number (F)	% (C / D)



Workers

Male	1870	1870	100%	1277	68.29%	3003	3003	100%	2098	69.86%
Female	0	0	0%	0	0%	0	0	0%	0	0%
Total	1870	1870	100%	1277	68.29%	3003	3003	100%	2098	69.86%

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

Category	2024-25			2023-24		
	Total (A)	No. (B)	% (B / A)	Total (D)	No. (E)	% (E / D)



Employees

Male	2738	2730	99.71%	2478	1018	41.08%
Female	14	12	85.71%	10	10	100%
Total	2752	2742	99.64%	2488	1028	41.32%



Workers

Male	1870	1375	73.53%	3003	2189	72.89%
Female	0	0	0%	0	0	0%
Total	1870	1375	73.53%	3003	2189	72.89%

10. Health and safety management system

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

Yes

If Yes, the Coverage such systems?

KNRCL places utmost importance on the safety and well-being of its employees and all stakeholders. Our Health, Safety, and Environment (HSE) Policy reflects our dedication to effectively managing critical HSE elements. We have implemented a Health, Safety, and Environment Management System that is certified under the ISO 45001:2018 standard.

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

We assess occupational health and safety risks across all ongoing, new, or modified operations, processes, products, services, and any regulatory updates — covering both routine and non-routine tasks. Our risk assessments are conducted quarterly and include

incident reviews. Identified hazards are prioritised for elimination or control. Once control measures are applied as per the hierarchy of controls, we re-evaluate to determine any remaining residual risks.

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

Yes

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

Yes



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

Safety Incident/Number	Category*	2024-25	2023-24
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	1
	Workers	0	0
Total recordable work-related injuries	Employees	0	1
	Workers	0	0
No. of fatalities	Employees	0	1
	Workers	0	0
High-consequence work-related injury or ill health (excluding fatalities)	Employees	0	1
	Workers	0	0

*Including in the contract workforce

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

We are committed to fostering a safety-first culture that promotes individual accountability. Personnel at our project sites receive training to recognise, manage, and control risks specific to their operations. We conduct regular site inspections and health and safety awareness programmes. Our established safety systems include work permits, structured training, LOTO (lockout/tagout) protocols, operational controls, monitoring mechanisms, audits, and periodic assessments. Identified gaps, deviations, findings, and lessons learned are addressed through appropriate controls, which are tracked to ensure timely and effective closure. Furthermore, the Company has implemented a WCA policy for workers deployed at project sites.

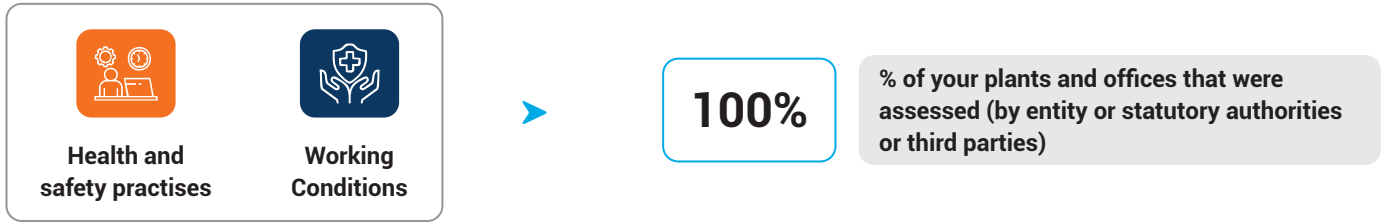
13. Number of Complaints on the following made by employees and workers:**Working Conditions**

2024-25			2023-24		
Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
0	0	NA	0	0	NA

**Health & Safety**

2024-25			2023-24		
Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
0	0	NA	0	0	NA

14. Assessment for the year:



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

During the year under review, there were no safety related incidents occurred. However, the Company has in place certain SOPs for supervising and monitoring the safety practises being followed and the equipment operation, overall safety and health of the employees and workers.

PRINCIPLE 4

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

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

ESSENTIAL INDICATORS

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

Identifying stakeholders is a cornerstone of our strategy for achieving business objectives. We follow a structured approach that includes a comprehensive analysis of our operations to pinpoint key stakeholders such as investors, vendors, customers, employees, lenders, and the broader community. Our assessment also considers the influence of our initiatives on the communities we interact with, recognising their vital role in our engagement efforts. By gaining insight into stakeholder expectations, we proactively address potential risks, anticipate needs, and foster long-term relationships that drive our success. This forward-looking engagement enhances both strategic coherence and overall performance.



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

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

PRINCIPLE 5

Businesses should respect and promote human rights.

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

ESSENTIAL INDICATORS

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

Benefits	2024-25			2023-24		
	Total (A)	No. of employees/ workers covered (B)	% (B / A)	Total (C)	No. of employees/ workers covered (D)	% (D / C)



Employees

Permanent	2752	2752	100%	2,488	1278	51.37%
Other than permanent	0	0	100%	0	0	0%
Total Employees	2752	2752	100%	2,488	1278	51.37%



Workers

Permanent	1870	1870	100%	3003	2189	72.89%
Other than permanent	0	0	0%	0	0	0%
Total Workers	1870	1870	100%	3003	2189	72.89%

2. Details of minimum wages paid to employees and workers

Category	2024-25					2023-24				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C /A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent										
Male	2738	350	12.78%	2388	87.22%	2478	321	12.95%	2,157	87.05%
Female	14	2	14.29%	12	85.71%	10	0	0%	10	100%
Total	2752	352	12.79%	2400	87.21%	2488	321	12.95%	2,167	87.10%
Other than Permanent										
Male	0	0	0%	0	0%	0	0	0%	0	0%
Female	0	0	0%	0	0%	0	0	0%	0	0%
Total	0	0	0%	0	0%	0	0	0%	0	0%
Workers										
Permanent										
Male	1870	312	16.68%	1558	83.32%	3003	358	11.92%	2645	88.08%
Female	0	0	0%	0	0%	0	0	0%	0	0%
Total	1870	312	16.68%	1558	83.32%	3003	358	11.92%	2645	88.08%
Other than Permanent										
Male	0	0	0%	0	0%	0	0	0%	0	0%
Female	0	0	0%	0	0%	0	0	0%	0	0%
Total	0	0	0%	0	0%	0	0	0%	0	0%

3. Details of remuneration/salary/wages

a. Median remuneration / wages:

Particular	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BOD)*	2	66000000	0	0
Key Managerial Personnel**	2	66000000	1	1465155
Employees other than BOD and KMP***	2736	226464	13	168984
Workers	1870	252000	0	0

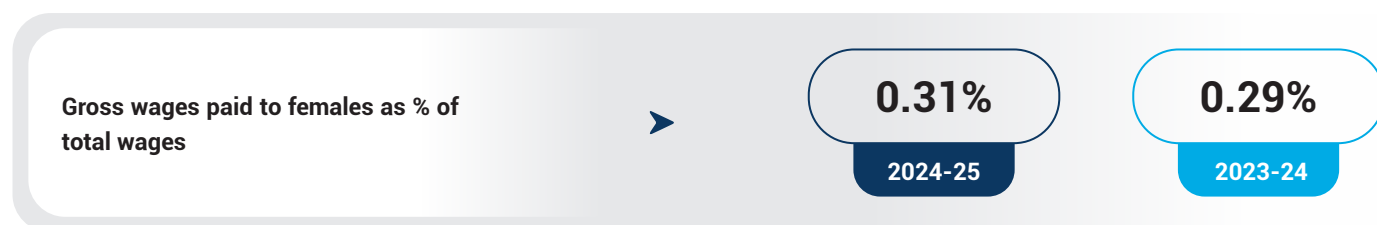
Note:

*Only the Executive Directors remuneration is considered for calculating the median remuneration of the Board of Directors.

**The executive directors are the existing KMP of the Company and hence it is the same.

***In male category MD and ED are excluded and in female category CS is excluded.

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



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

No

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

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

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



Sexual Harassment

2024-25		
Filed during the year	Pending resolution at the end of year	Remarks
0	0	NA

2023-24		
Filed during the year	Pending resolution at the end of year	Remarks
0	0	NA



Discrimination at workplace

2024-25		
Filed during the year	Pending resolution at the end of year	Remarks
0	0	NA

2023-24		
Filed during the year	Pending resolution at the end of year	Remarks
0	0	NA



Child Labour

2024-25		
Filed during the year	Pending resolution at the end of year	Remarks
0	0	NA

2023-24		
Filed during the year	Pending resolution at the end of year	Remarks
0	0	NA



Forced Labour / Involuntary Labour

2024-25		
Filed during the year	Pending resolution at the end of year	Remarks
0	0	NA

2023-24		
Filed during the year	Pending resolution at the end of year	Remarks
0	0	NA



Wages

2024-25		
Filed during the year	Pending resolution at the end of year	Remarks
0	0	NA

2023-24		
Filed during the year	Pending resolution at the end of year	Remarks
0	0	NA



Other human rights related issues

2024-25		
Filed during the year	Pending resolution at the end of year	Remarks
0	0	NA

2023-24		
Filed during the year	Pending resolution at the end of year	Remarks
0	0	NA

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

Particulars	2024-25	2023-24
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of female employees / workers	0%	0%
Complaints on POSH upheld	0	0

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

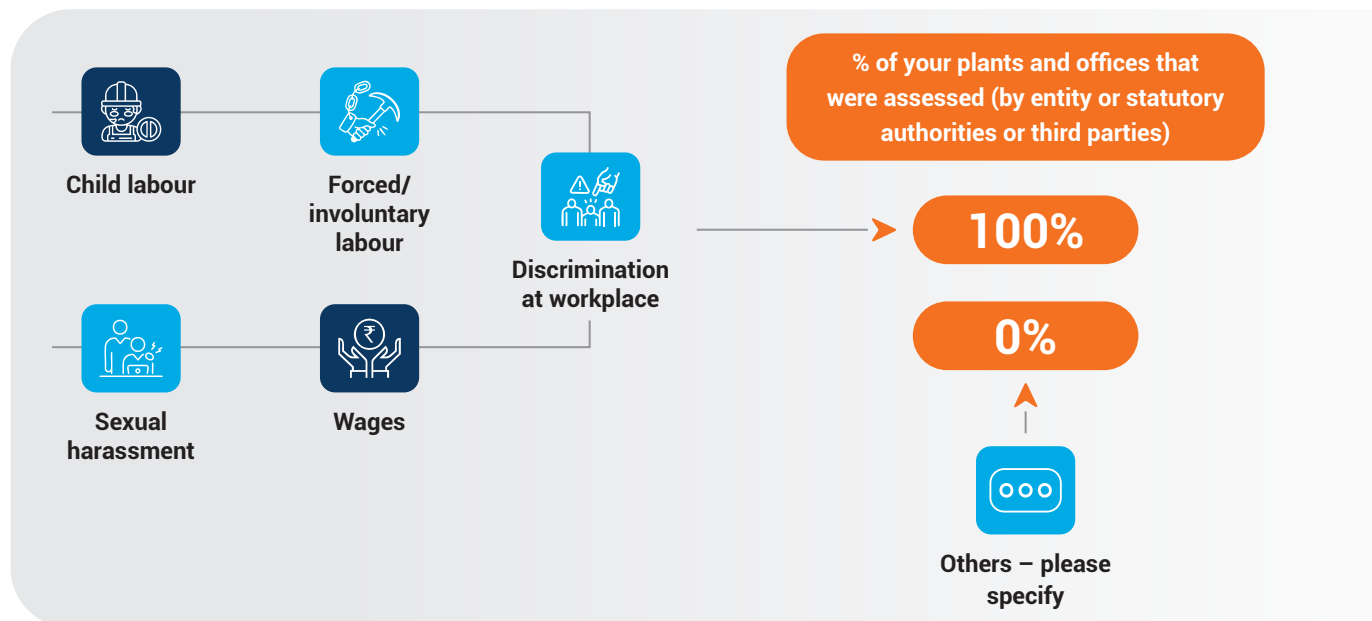
The Company has put in place a structured process to handle complaints concerning discrimination and harassment. This process upholds strict confidentiality during investigations and ensures the complainant's identity remains protected. Moreover, measures are in place to shield the complainant from any retaliatory actions.

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

Yes

10. Assessments for the year.

Name of the Assessment



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

The Company is constantly assessing the sites to ensure that there are no instances of child labour, forced labour, sexual harassment, discrimination at work place and inequality in payment of wages. The Company will be taking corrective actions as and when any such instances are reported from the sites



PRINCIPLE 6

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

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

ESSENTIAL INDICATORS

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

Parameter	2024-25 (in Giga Joules)	2023-24 (in Giga Joules)
From renewable sources		
Total electricity consumption (A)	3.11	0
Total fuel consumption (B)	0	0
Energy consumption through other sources (C.)	0	0
Total energy consumed from renewable sources (A+B+C)	3.11	0
From non-renewable sources		
Total electricity consumption (D)	37,538.35	39,857.61
Total fuel consumption (E)	23,84,709.53	17,83,692.77
Energy consumption through other sources (F)	0	0
Total energy consumed from non-renewable sources (D+E+F)	24,22,247.88	18,23,550.38
Total energy consumed (A+B+C+D+E+F)	24,22,251	18,23,550.38
Energy intensity per rupee of turnover [Total energy consumed (in GJ) / Revenue from operations (in rupees)]	0.0000762604	0.00004593
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) * [Total energy consumed (in GJ)/ Revenue from operations in rupees adjusted for PPP]	0.0015755406	0.00092863
Energy intensity in terms of physical output ** [Total energy consumed (in GJ) / <mention the physical output details>]	NA	NA
Energy intensity (optional) – the relevant metric may be selected by the entity		
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency?	No	
If yes, name of the external agency.	NA	

*The revenue from operations has been adjusted for Purchasing Power Parity (PPP) using the latest PPP conversion factor published by the International Monetary Fund (IMF) for India for the year 24-25, which is 20.66.

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

2. Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Yes/No)

No

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

NA

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

Parameter	2024-25	2023-24
Water withdrawal by source (in kilolitres)		
(i) Surface water	2,57,600	2,65,900
(ii) Groundwater	38,30,299	5,96,868
(iii) Third party water	10,81,605	3,85,505
(iv) Seawater / desalinated water	0	0
(v) Others –	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	51,69,504	12,48,273
Total volume of water consumption (in kilolitres)	51,69,504	12,48,273
Water intensity per rupee of turnover [Total water consumption (in KL) / Revenue from operations (in rupees)]	0.0001627530	0.00003144
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) [Total water consumption (in KL) / Revenue from operations in rupees adjusted for PPP]	0.00336247752	0.00063567
Water intensity in terms of physical output * [Total water consumption (in KL) / <mention the physical output details>]	NA	NA
Water intensity (optional) – the relevant metric may be selected by the entity		
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Yes/No)		No
If yes, name of the external agency.	NA	

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

4. Provide the following details related to water discharged:

Parameter	2024-25	2023-24
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
No treatment	0	0
With treatment – please specify level of treatment	0	0
(ii) To Groundwater		
No treatment	0	0
With treatment – please specify level of treatment	0	0
(iii) To Seawater		
No treatment	0	0
With treatment – please specify level of treatment	0	0
(iv) Sent to third-parties		
No treatment	0	0
With treatment – please specify level of treatment	0	0
(v) Others		
No treatment	0	0
With treatment – please specify level of treatment	0	0
Total water discharged (in kilolitres)	0	0
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)		NA
If yes, name of the external agency.	NA	

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

No

If yes, provide details of its coverage and implementation.

NA

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

Parameter	Please specify unit	2024-25	2023-24***
NOx	µg/m ³	13.025	NA
SOx	µg/m ³	11.225	NA
Particulate matter (PM)	µg/m ³	NA*	NA
Persistent organic pollutants (POP)	µg/m ³	NA**	NA
Volatile organic compounds (VOC)	µg/m ³	NA**	NA
Hazardous air pollutants (HAP)	µg/m ³	NA**	NA
Others – please specify			
Particulate Matter – PM10 (<10 µm)	µg/m ³	64.265	NA
Particulate Matter – PM2.5 (<2.5 µm)	µg/m ³	33.16	NA
Carbon Monoxide (CO)	mg/m ³	1.09	NA
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)			Yes
If yes, name of the external agency.		Sri Krishna Aqua Engineering works	

* Particulate Matter has been reported separately as PM10 and PM2.5, in line with monitoring protocols and NAAQM standards. Therefore, the general PM row has been marked as Not Applicable (NA).

**Not applicable as company's activities do not involve these emissions.

***For the previous financial year, data is reported as Not Applicable (NA) since the Company had not built its capability to monitor and track air emissions. The monitoring mechanism has been established in the current reporting year.

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

Parameter	Unit	2024-25*	2023-24
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	1,83,389.74	1,14,585.08
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	7,580.66	7,927.24
Total Scope 1 and Scope 2 emissions per rupee of turnover [Total Scope 1 and Scope 2 GHG emissions (in MTCO ₂ e) / Revenue from operations (in rupees)]		0.0000060124	0.00000309
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) [Total Scope 1 and Scope 2 GHG emissions (in MTCO ₂ e) / Revenue from operations in rupees adjusted for PPP]		0.0001242157	0.00006239
Total Scope 1 and Scope 2 emission intensity in terms of physical output** [Total Scope 1 and Scope 2 GHG emissions (in MTCO ₂ e) / <mention the physical output details>]		NA	NA
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity		NA	
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)			Yes
If yes, name of the external agency.		Sri Krishna Aqua Engineering Works	

Note:

Source of emission factors used - EPA's GHG Emission Factors Hub, CEA's CeDM - CO₂ Baseline Database User Guide Version 20 has been used for the purpose of GHG Emissions calculations.

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

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

YES

If Yes, then provide details.

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

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

Parameter	2024-25	2023-24
Total Waste generated (in metric tonnes)		
Plastic waste (A)	11.00	23.10
E-waste (B)	0	0
Bio-medical waste (C)	0	0
Construction and demolition waste (D)	11,100*	1,66,197.00
Battery waste (E)	0.13	0.96
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (G)	0	0
Other Non-hazardous waste generated (H).	0	0
Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)		
Total (A+B + C + D + E + F + G + H)	11,111.13	1,66,221.06
Waste intensity per rupee of turnover	0.0000003498	0.00000419
[Total waste generated (in MT) / Revenue from operations (in rupees)]		
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)	0.0000072272	0.00008465
Total waste generated (in MT) / Revenue from operations in rupees adjusted for PPP		
Waste intensity in terms of physical output**	NA	NA
Total waste generated (in MT) / <mention the physical output details>		
Waste intensity (optional) – the relevant metric may be selected by the entity		

*During the previous FY 2023-24, projects situated in Kerala, periyasanti and Magadi were with the alignment passing along the existing road and work were in peak progress. Hence the generation of demolition and construction waste was high. For the FY 2024-25, no such activities were required to be carried out and there is hardly any balance work left. The other projects are greenfield projects and construction and demolition waste doesn't arise.

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

Category of waste	2024-25	2023-24
(i) Recycled	0	0
(ii) Re-used	11,100***	1,66,197.00
(iii) Other recovery operations	0	0
Total	11,100	1,66,197.00

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

Category of waste	2024-25	2023-24
(i) Incineration	0	0
(ii) Landfilling	0	0
(iii) Other disposal operations	11.13****	24.06
Total	11.13	24.06

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)

No

If yes, name of the external agency.

NA

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

***Further, the demolition waste such had been reused for laying of new road/service road/ alternate road nearby the project.

****Battery waste & Plastic waste are given to third party vendor.

10. Briefly describe the waste management practises adopted in your establishments. Describe the strategy adopted by your company to reduce usage of hazardous and toxic chemicals in your products and processes and the practises adopted to manage such wastes.

The Company has implemented waste management methods such as utilising landfills, outsourcing to third-party disposal services, and employing incineration techniques. Being a Construction company, we are not producing any such kind of toxic chemicals. Further, the Company is also exploring various methods/SOPs for waste management process and their disposal in such a way that doesn't impact the environment adversely.

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

Sr. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval/ clearance are being complied with? (Y/N)	If no, the reasons thereof and corrective action taken, if any.
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NA*

* There are no operation in/around ecologically sensitive areas.

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

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
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NA*

* No Environmental Impact Assessment (EIA) was undertaken during the financial year

13. Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Y/N/NA).

Yes

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

Specify the law/regulation/ guidelines which was not complied with	Provide details of the non- compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
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NA



PRINCIPLE 7

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

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

ESSENTIAL INDICATORS**1. a. Number of affiliations with trade and industry chambers/ associations.**

1

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

Name of the trade and industry chambers/ associations

Reach of trade and industry chambers/ associations (State/National/ International)

1.

National Highway Builders Federation



National

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

Name of authority	Brief of the case	Corrective action taken
	NA*	

* There were no issues raised related to anti-competitive conduct during this financial year.



PRINCIPLE 8

Businesses should promote inclusive growth and equitable development.

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

ESSENTIAL INDICATORS

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

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
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NA*

*No Social Impact Assessment (SIA) was undertaken during the financial year

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

Sr. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the Financial Year (In ₹)
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NA*

* The company has not undertaken any projects during the financial year that required Rehabilitation and Resettlement (R&R) activities.

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

Stakeholders may report concerns or grievances directly to the project managers at the respective sites. These concerns are then escalated to the Project Director, who is responsible for resolving them within 30 days after a detailed investigation. The status of all grievances is promptly communicated to the Managing Director or Executive Director.

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

Particular	2024-25	2023-24
Directly sourced from MSMEs/ small producers	1.46%	1.50%
Directly from within India	100%	98%

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

Particular	2024-25	2023-24
Rural	26.00%	31.99%
Semi-urban	43.00%	38.47%
Urban	22.00%	19.40%
Metropolitan	9.00%	10.14%

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

LEADERSHIP INDICATOR

1. Details of beneficiaries of CSR Projects:

Sr. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	Free Food	10,000	Not ascertainable
2	Construction of Library	Not ascertainable	Not ascertainable
3	Construction of Toilets in school	Not ascertainable	Not ascertainable
4	Construction of Road in Dammannapet	Not ascertainable	Not ascertainable
5	Contribution towards Eye surgeries	Not ascertainable	Not ascertainable

PRINCIPLE 9

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

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

ESSENTIAL INDICATORS

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



The Company is engaged in the construction and engineering sector, with a focus on highways, and does not deal in consumer products. Common concerns or grievances usually pertain to construction quality and project timelines. Stakeholders may submit their concerns through mail or letters, which are then forwarded to the respective project heads for prompt resolution. Customers also have the option to email their concerns to info@knrcl.com.

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

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

Note: *This is not applicable, as our operations do not encompass manufacturing activities.

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

Particular	2024-25			2023-24		
	Received during the year	Pending resolution at end of year	Remark	Received during the year	Pending resolution at end of year	Remark
Data privacy	0	0	NA	0	0	NA
Advertising	0	0	NA	0	0	NA
Cyber-security	0	0	NA	0	0	NA
Delivery of essential services	0	0	NA	0	0	NA
Restrictive Trade Practices	0	0	NA	0	0	NA
Unfair Trade Practices	0	0	NA	0	0	NA
Other	0	0	NA	0	0	NA

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

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

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



YES

If available, provide a web link of the policy

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



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

NA*

* No such instances were reported during the financial year.

7. Provide the following information relating to data breaches

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

0

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

0%

c. Impact, if any, of the data breaches

NA