

Business Responsibility & Sustainability Report

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1. Corporate Identity Number (CIN) of the listed entity	L74210MH1999PLC122886
2. Name of the listed entity	J. Kumar Infraprojects Limited ("JKIL")
3. Year of incorporation	1999
4. Registered office address	J. Kumar House, CTS No. 448, 448/1, 449 Subash Road, Vile Parle (East), Mumbai, Maharashtra 400 057 India
5. Corporate address	J. Kumar House, CTS No. 448, 448/1, 449 Subash Road, Vile Parle (East), Mumbai, Maharashtra 400 057 India
6. E-mail	investor.grievances@jkumar.com
7. Telephone: Fax	+91 22-68717900
8. Website	www.jkumar.com
9. Financial year for which reporting is being done	April 1, 2022 – March 31, 2023
10. Name of the Stock Exchange(s) where shares are listed	a. National Stock Exchange of India Limited (NSE) b. BSE Limited (BSE)
11. Paid-up capital	₹ 37.83 Crores
12. Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Name: Mr. Kamal J. Gupta Designation: Managing Director Telephone Number: 022- 67743 555 Email ID: investor.grievances@jkumar.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).	This Business Responsibility and Sustainability Report (BRSR) for FY 22-23 is made on Standalone basis for J. Kumar Infraprojects Limited.

II. Products/Services

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

Sr. No.	Description of main business activity	Description of activity	NIC code of the product / service	Percentage of turnover of the entity
1.	Construction Contracts	Engineering, Procurement and Construction of Residential Buildings, Hospitals, Roads, Railways, Metros, Elevated Corridors	45203	100%

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

Sr. No.	Description of main business activity	Description of activity	NIC code of the product / service	Percentage of Turnover the entity
1.	Construction Contracts	Engineering, Procurement and Construction of Residential Buildings, Hospitals, Roads, Railways, Metros, Elevated Corridors	45203	100%

III. Operations

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

Location	Number of projects	Number of offices	Total
National	30	01	31
International	Nil	Nil	Nil

17. Markets served by the entity:**a. Number of locations**

Locations	Number
National (No. of states)	4

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

Nil

c. A brief on types of customers

The Company is engaged in the Business of Engineering, Procurement and Construction (EPC), Construction of flyovers, metros and infrastructure contracts works. Major clients include State and Central Government departments, public sector entities, private sector companies, local municipal bodies and other government bodies.

IV. Employees:**18. Details as at the end of Financial Year:****a. Employees and Workers as on March 31,2023 (including differently abled):**

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
Employees						
1	Permanent (D)	7276	7076	97.25	200	2.75
2	Other than Permanent (E)	158	0	0	0	0
3	Total Employees (D + E)	7434	7076	97.25	200	2.75
Workers						
4	Permanent (F)	0	0	0	0	0
5	Other than Permanent (G)	0	0	0	0	0
6	Total Employees (F + G)	0	0	0	0	0

Note: Other than permanent employees include Fixed Term Contracts (FTCs) and interns.

b. Differently abled Employees and Workers:

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
Differently abled Employees						
1	Permanent (D)	4	4	100%	0	0
2	Other than Permanent (E)	0	0	0	0	0
3	Total Employees (D + E)	4	4	100%	0	0
Differently abled Workers						
4	Permanent (F)	0	0	0	0	0
5	Other than Permanent (G)	0	0	0	0	0
6	Total Employees (F + G)	0	0	0	0	0

19. Participation/Inclusion/Representation of Women

S. No.	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	6	1	16.66
Key Management Personnel (Excluding MD and WTD)	2	1	50

20. TURNOVER RATE FOR PERMANENT EMPLOYEES AND WORKERS

	FY 22-23			FY 21-22			FY 2020-21		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Workers	0	0	0	0	0	0	0	0	0
Permanent Employees	37.26	1.48	38.74	32.7	0.99	33.69	49.83	1.06	50.89

V. Holding, Subsidiary and Associate Companies (including Joint Ventures):

The Company does not have any Subsidiary/ies, Associate/s, Joint Venture/s as on the date of this report. However the Company has 21 joint operations, refer to Note No. 33 to the Audited Financial Statements in this Annual Report.

VI. CSR Details

21. (i) Whether CSR is applicable as per section 135 of the Companies Act, 2013: Yes

(a) Turnover (in Crore) ₹ 4,203.14 as on March 31, 2023

(b) Net worth (in Crore) ₹ 2,339.72 as on March 31, 2023

VII. Transparency and Disclosures Compliances**22. 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) (If Yes, then provide web- link for grievance redress policy)	FY 22-23		FY 21-22		
		Number of complaints filed during the year	Number of complaints pending at the end of year	Number of complaints filed during the year	Number of complaints pending at close of the year	Remarks
Communities	Yes	Nil	Nil	Nil	Nil	NA
Investors (other than shareholders)	NA	NA	NA	NA	NA	NA
Shareholders	Yes	Nil	Nil	Nil	Nil	NA
				As per the report we submit with Stock Exchanges on Quarterly basis.		
Employees and workers	Yes	Nil	Nil	Nil	Nil	NA
Customers	Yes	Nil	Nil	Nil	Nil	NA
Value Chain Partners	Yes	Nil	Nil	Nil	Nil	NA

NOTE:

The Company has established "Grievance Redressal mechanism" for all the stakeholders to report all types of grievances. This procedure is hosted on the Company's official website- <http://www.jkumar.com/content/upload/1/policies-and-code-of-conduct/grievance-redressal-policy.pdf>

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

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

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Corporate Governacne	R	Corporate governance can pose several risks including legal and financial risks, reputational damage, decreased stakeholder trust, and decreased shareholder value	Establishing a well-defined leadership structure, roles, and responsibilities for seamless functioning towards sustainability	N
2	Business Ethics	R	-	Vigil Mechanism Policy and its deployment. The Company has a Vigil Mechanism Policy for its Employees.	N
3	Data security, privacy, and cybersecurity	R	-	Policy and deployment, audits/ Cyber Security Assurance Framework	N
4	Biodiversity & Land Use	R	Displacement of local biodiversity is one of the major risks, since Company is involved in roads and highways construction business.	All the projects of the Company have gone through Environment Impact Assessment (EIA) followed by Environmental Clearances from government authorities. The Company has also developed wind barricading for batching plants and Hot Mix Plants using green garden net and tree plantation.	N
5	Water, waste & hazardous material management	R/O	Risk – The Construction business requires water from various sources and generates waste i.e. hazardous, construction & demolition etc. Ineffective waste management practices and unaccountable water consumption might result in noncompliance under legal rules and lead to adverse environmental impacts. Opportunity – Company can adapt 3 R concept of reduce, reuse and recycle and this will contribute in environment conservation	The Company has adapted integrated waste management plan. There are color coded dustbins at workshop areas to collect hazardous waste. Please refer to E 9 of Principle 6 for more details. With respect to water conservation following actions are taken by the Company: <ul style="list-style-type: none"> • Company has designed drainage system for the construction camp at project sites to collect the wastewater and storm water. • Company has also installed Sewage Treatment Plants (STPs) at project sites. • Reutilization of treated water for batching plant and landscaping development at the construction camp. 	P/N

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)
6	Sustainable supply chain	R/O	Risk – Any instances of environment, social and human rights violation on the part of the supplier associated with the Company may result in reputational risk. Opportunity – Company can stand out among the peers by effectively. This will also develop trust among stakeholders	Environment, health & safety, human rights and governance parameters are adhered by the suppliers during the engagement with the Company.	P/N
7	Labour standard & working conditions	R	Unethical labour practices might attract fines/ penalties/ court cases and eventually lead to reputational risk.	The Company considers parameters of labour legislations and human rights to be vital and conducts awareness session and training on employment rights.	N
8	Anti-corruption & anti-bribery ('ABC')	R	Instances of bribery and corruption might lead to reputational risk for the Company.	Company has developed and implemented ABC Policy. Whistle Blower Mechanism has also been adopted by Company. Please refer to E4 in Principle 1 for more details.	N
9	Occupational health & safety	R	Construction business involves instances of incidents related to health and safety.	Company has adopted and implemented following risk management practices across all the projects: <ul style="list-style-type: none"> • Hazard Identification and Risk Assessment (HIRA) • Master Risk Register • Risk Assessment Method statements activity-wise • Job Safety Analysis • Health & Safety Trainings Please refer E 12 of Principle 3 for more details. 	N
10	Skilled manpower	O	Skilled manpower comes as an opportunity by providing solutions on how to execute complex projects effectively and maximize productivity.	-	P

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	Social engagement & impact	O	Being a construction Company (road/ highways), frequent engagement with the local community can come as an opportunity for the business by providing positive outlook to its operations through CSR initiatives.	-	P
12	Brand Management	O	Brand Management is an opportunity, since it will help in creating good reputation in the market among competitors.	-	P

SECTION B: MANAGEMENT & PROCESS DISCLOSURE

PRINCIPLE 1		Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable
PRINCIPLE 2		Businesses should provide goods and services in a manner that is sustainable and safe
PRINCIPLE 3		Businesses should respect and promote the well-being of all employees, including those in their value chains
PRINCIPLE 4		Businesses should respect the interests of and be responsive to all its stakeholders
PRINCIPLE 5		Businesses should respect and promote human rights
PRINCIPLE 6		Businesses should respect and make efforts to protect and restore the environment
PRINCIPLE 7		Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent
PRINCIPLE 8		Businesses should promote inclusive growth and equitable development
PRINCIPLE 9		Businesses should engage with and provide value to their consumers in a responsible manner

I. Policy and Management Processes

Disclosure	P1	P2	P3	P4	P5	P6	P7	P8	P9
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
b. Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
c. Web Link of the Policies, if available	Y	Y	Y	Y	Y	Y	Y	Y	Y
	http://www.jkumar.com/policies								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
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.	N	N	Y	N	N	Y	N	N	Y
	Kindly refer Note 1 to this question								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	Company is looking forward to formulating goals and targets for coming financial year.								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	All the Company's projects are adhering to highest quality, ensuring work place safety & minimum environmental impact.								

Note 1. The Company is certified with the following:

NGRBC Principle	Certification
Principle 3	ISO 45001:2018 Occupational Health & Safety Management System
Principle 6	ISO 14001: 2015 Environmental Management System
Principle 9	ISO 9001: 2015 Quality Management System

II. 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)-

JKIL is engaged in EPC Projects. A strong, customer-focused approach and a constant quest for excellence have enabled JKIL to attain and sustain leadership in its businesses for over 4 decades. The Company is engaged in core and high impact sectors of the economy and its integrated capabilities span the entire spectrum of 'design- to- delivery'.

On the environment front, the Company has committed to achieve. The decarbonization targets are based on intensity reduction on year-on-year basis and have been cascaded to all businesses through their respective strategy plans. As the Company continues to pursue a strong growth path, the challenge is to balance its growth aspirations while aiming to minimize the impact on the environment. The primary focus is to achieve these goals through improvement in energy efficiency of operations.

The J. Kumar Infraprojects Limited (J. Kumar Infraprojects Limited/the Company) is one of India's largest Infraprojects companies with presence across the Infraprojects value chain viz. construction of flyover, construction of bridge, construction of metro projects, construction of Road projects, Construction of building projects, construction of hospital projects etc. J. Kumar Infraprojects Limited is committed to sustainable for above work with having all the certifications like, ISO 9001, 14001 and 45001 implementation to do the work in a systematic form J. Kumar Infraprojects Limited believes in conducting its business activities in a responsible and sustainable manner and achieve goals. J. Kumar Infraprojects Limited's vision to building a nation through construction of infra projects and all the area concern.

Since last several years J. Kumar Infraprojects Limited with its services and jointly controlled entities, had an installed/ managed huge project based of various kinds been completed and continuous growing for its future.

The Business Responsibility & Sustainability Report (BRSR) is provided in lieu of Business Responsibility Report (BRR) and is aligned with the National Voluntary Guidelines (NVGs) on Social, Environmental and Economic Responsibilities of Business, issued by the Ministry of Corporate Affairs (MCA) and is in accordance with clause (f) of sub-regulation (2) of Regulation 34 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, as per BOCW Acts (Building and other construction workers Acts) and regulations and amended from time to time. Your Company's Business Performance and Impacts are disclosed based on the 9 Principles.

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

MD and the Board are the highest authority responsible for implementation and oversight of the Business Responsibility policy.

9. Does the entity have a specified Committee of the Board/Director responsible for decision making on sustainability related issues? (Yes/No). If yes, provide details.

The Board is responsible for decision making on sustainability related issues.

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									Frequency (Annually/Half yearly/Quarterly/ Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Yes. The performance against every policy is reviewed by the Board/Board Committees									On a periodic basis, the performance against every policy is reviewed/reported as per the regulation/ policy. Necessary follow up actions are discussed and reviewed.								
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	The Company complies with the extant regulations and principles as are applicable.																	

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

The entity has certifications for ISO 14001, ISO 45001 & ISO 9001 and undergoes periodical assessment both internally & externally to evaluate effectiveness of management system and policies.

Assessment is being carried out by accredited certification body at our facilities.

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

Questions	
The entity does not consider the Principles material to its business (Yes/No)	
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)	
The entity does not have the financial or/human and technical resources available for the task (Yes/No)	Not Applicable
It is planned to be done in the next financial year (Yes/No)	
Any other reason (please specify)	

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

This section is aimed at helping entities demonstrate their performance in integrating the Principles and Core Elements with key processes and decisions. The information sought is categorized as 'Essential' and 'Leadership'. While the essential indicators are expected to be disclosed by every entity that is mandatory in this report, the 'Leadership Indicators' may be voluntarily disclosed by entities which aspire to progress to a higher level in their quest to be socially, environmentally and ethically responsible.

Principle 1: Businesses should conduct and govern themselves with integrity and in a manner that is Ethical, Transparent and Accountable.

Essential Indicators**1. Percentage coverage by training and awareness 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	Percentage of persons in respective category covered by the awareness Programmes
Board of Directors	0	Business, strategy, risk, and update of laws Topics covered are related to human rights, EHS, waste management, environmental management, ethics and corporate governance, and other operational topics.	0
Key Managerial Personnel	0		0
Employees other than BOD and KMPs	126		24.28
Workers	0		0

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:

The Company had no monetary and non-monetary 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 FY2022-23 based on materiality thresholds as specified in Regulation 30 of Securities Exchange Board of India (LODR) Regulations, 2015.

Monetary					
	NGRBC Principle	Name of the regulatory/ Enforcement agencies/judicial Institutions	Amount (in ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/Fine	-	-	Nil	-	-
Settlement	-	-	Nil	-	-
Compounding Fee	-	-	Nil	-	-

Non- Monetary				
	NGRBC Principle	Name of the regulatory/ Enforcement agencies/ judicial Institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment	-	-	-	-
Punishment	-	-	-	-

NGRBC Principle

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

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
Nil	Not Applicable

4. Does the entity have an anti-corruption or anti-bribery policy? If yes, provide details in brief and if available, provide a web-link to the policy.

Yes, Company has an Anti-Corruption & Anti-Bribery Policy (ABC Policy) driven by principles of corporate good governance to foster a culture of honesty, integrity, and transparency. This policy highlights the commitment of the Company to conduct business with integrity and in compliance with all applicable laws and regulations. The policy propagates 'zero tolerance' by prohibiting all possible forms of bribery and corruption such as:

- Offering, giving, or accepting any bribe or other improper benefit, whether in cash or in kind
- Making or receiving payments or gifts to or from government officials, political parties, or candidates for public office, or any other person, with the intention of influencing their decision
- Making or gaining an unfair advantage
- Providing false or misleading information to any person, including auditors, regulators, or law enforcement agencies
- Engaging in any other corrupt or unethical practices, such as kickbacks or embezzlement.

This policy is applicable to all the employees, agents, contractors, suppliers, and anyone else who acts on behalf of the Company. This policy is communicated to all the stakeholders at the time of onboarding and periodic training is conducted on risks and consequences of bribery & corruption; how to identify and report any potential violations. The policy also sensitizes employees of laws and regulations appropriate to their work for honest discharge of their duties. It provides grievance redressal and whistleblower mechanism for reporting grievances and fraudulent activities. The ABC Policy is being hosted in the Company's official website - <http://www.jkumar.com/content/upload/1/policies-and-code-of-conduct/anti-bribery-and-anti-corruption-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:

	FY 22-23	FY 21-22
Directors		
KMP	Nil	Nil
Employees		
Workers		

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

	FY 22-23		FY 21-22	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of conflict of interest of the Directors	Nil	Not Applicable	Nil	Not Applicable
Number of complaints received in relation to issues of conflict of interest of the KMPs	Nil	Not Applicable	Nil	Not Applicable

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.

Not Applicable.

There were no cases of corruption and conflicts of interest for this reporting period. Hence, no such corrective actions are being taken or underway on issues related to fines/penalties/actions taken by regulators/law enforcement agencies/judicial institutions, on cases of corruptions and conflicts of interest.

LEADERSHIP INDICATORS

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

Total number of awareness Programmes held	Topics/principles covered under the training	Percentage of value chain partners covered (by value of business done with such partners) under awareness Programmes
Nil	To embrace a sustainable future, the Company is committed to conducting comprehensive awareness and regular training Programmes are conducted for value chain partners (contractor's / contract workers, etc.). This includes pep talks, morning meetings, classroom trainings, etc. Topics covered are related to human rights, EHS, waste management, environmental management, ethics and corporate governance, and other operational topics.	Awareness Programmes included more than 90% of contract workers, hired through contractors in various project sites.

2. Does the entity have processes in place to avoid/manage conflict of interests involving members of the Board? (Yes/No) If yes, provide details of the same.

The Company has processes for management of conflict of interests involving members of the Board which may arise due to Directors joining the Boards of other companies, and even conflicts which could take place in the course of normal business activities. The process allows the Directors to recuse themselves from the discussions pertaining to the conflict of interest. The Directors have to exercise their responsibilities in a bona fide manner in the interests of the Company. They should not allow any extraneous considerations that may vitiate their exercise of objective independent judgment in the paramount interest of the Company and not abuse their position to the detriment of the Company for the purpose of gaining direct or indirect personal advantage. Any conflict of interest arising with the Board Members needs to be reported to the Chairperson of the Audit Committee/Chairman of the Board.

Principle 2: Businesses should provide goods and services in a manner that is sustainable and safe

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.

	FY2022-23	FY2021-22	Details of improvements in environmental and social impacts
R&D	-	-	Energy efficiency improvement, renewable energy sourcing, sustainable materials, water treatment and recycling.
Capex	-	-	

2. a. Does the entity have procedures in place for sustainable sourcing?

The Company has adopted various methodologies for sustainable sourcing. Some of the mechanisms are as follow:

- The Company gives priority to social, ethical, and environmental performance of suppliers, while sourcing materials and availing services. The Company gives preference to sustainable materials if the parameters such as quality, delivery, cost are met.
- The Company is committed to focus on environmental aspects such as reduction of resource consumption, pollution prevention and

reduction in waste generation, social aspects such as commitment to human rights, ethics and various other governance parameters.

- The Company is in the process of understanding ESG performance of the supply chain. A Survey was initiated in 2023, starting with the top 25 suppliers (comprising 35% of procurement value of the construction business) being assessed on parameters related to the environment, human rights, CSR, health, safety and governance. The suppliers are also being evaluated for sustainable sourcing wherein the Company is checking their adherence to ISO 14001:2015, 45001:2018, ISO 9001:2015 etc.

- Supply chain partners are also trained in various aspects of ESG. During this year, the Company conducted more than 1575 training sessions and awareness Programmes, covering around 200 topics related to safety, human rights, environment, etc., for the Company's workers and sub-contractors.
- The Company encourages all the Contractors, Suppliers, Vendors, Service Providers and Business Partners to comply with the applicable legal and statutory requirements which have significant impact on Environment, Health, and Safety.

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

Top 25 suppliers are certified and compliant with social and environmental standards such as ISO 14001, ISO 45001, 9001 which comprise 40% of procurement value of the construction business.

3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.

The Company does not have any specific product to reclaim at the end of life. However, at project and operation sites, there are systems in place to recycle, reuse and dispose of waste generated during the course of construction and operation. This is done in line with regulatory requirements.

Hazardous waste is being handled as per the Hazardous and Other Wastes (Management and Transboundary Movement) Amendment Rules, 2016 while construction waste is being handled as per the Construction and

Demolition of Waste Management Rules 2016 and the Municipal Solid Wastes (Management and Handling) Rules, 2000. The Waste Management Plan is hosted in the Company's official website at <http://www.jkumar.com/content/upload/1/policies-and-code-of-conduct/waste-management-policy.pdf>

The Company has established a Waste management plan comprising an integrated waste management strategy including Segregate the waste at the source level and prevent adverse impacts on the environment and biodiversity by facilitating the 3 R Principles (Reduce, Reuse, and Recycling). The plan also defines various procedures for the identification, minimization, collection, handling, transportation, and disposal of waste. Company handovers the identified scarp material to the authorized disposal and recycling agency.

4. Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes/No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same:

The Company does not fall under the ambit of Extended Producer Responsibility (EPR), as per the E-Waste Management Rules (2016, 2018 and 2023), the Plastic Waste Management Rules 2016 and the Battery Waste Management Rules 2022 formulated by Central Government. The Company's business involves the construction and maintenance of roads, highways, bridges & flyovers and other infrastructure contract works. No consumer products are manufactured by the Company involving plastic, electrical component, and battery. Hence, Extended Producer Responsibility (EPR) is not applicable.

LEADERSHIP INDICATORS

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

NIC Code	Name of Product/ Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective/ Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/ No) If yes, provide the web-link.
281	Nil	Nil	Not Available	Yes	Not communicated in public domain

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

Category	Total (A)	% of workers covered by									
		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											
Female											Not Applicable
Total											
Other than Permanent workers											
Male											
Female											Not Applicable
Total											

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

Benefits	FY 22-23			FY 21-22		
	No. of employees covered as % of total employees	No. of workers covered as % 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	100%	0%	Y	100%	0%	Y
Gratuity	100%	0%	Y	100%	0%	Y
ESI	100%	0%	Y	100%	0%	Y
Others – please specify	Nil	Nil	N.A	Nil	Nil	N.A

3. Accessibility of workplaces

Are the premises/offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016? If not, whether any steps are being taken by the entity in this regard.

All the offices of the Company are accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016. Company has adopted the requirement within all future project sites including adequate facilities and arrangement to help the differently abled people.

4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web-link to the policy.

Yes, the Company has an Equal Opportunity Policy as per the Rights of Persons with Disabilities Act, 2016. This policy can be accessed through <http://www.jkumar.com/content/upload/1/policies-and-code-of-conduct/equal-opportunity-policy.pdf>

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

	Permanent employee's		Permanent workers	
	Return to work rate (%)	Retention rate (%)	Return to work rate	Retention rate
Male	-	-	-	-
Female	-	-	-	-
Total	-	-	-	-

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

	Yes/No (if Yes, then give details of the mechanism in brief)
Permanent Workers	Not Applicable
Other than Permanent Workers	Yes, on site HR/admin personnel are responsible for addressing grievances of contractual workers which is done through on-site real-time feedback & resolution
Permanent Employees	Yes, complaints can be raised through e-mail or phone number. These grievances are then resolved by the HR team readily if they require minimal intervention & are escalated to HR head if a swift resolution is not possible
Other than Permanent Employees	

7. Membership of employees and worker in association(s) or Unions recognized by the listed entity: Not Applicable

8. Details of training given to employees and workers:

Category	FY 22-23					FY 21-22				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	7076	7076	100	7076	100	6818	6818	100	6818	100
Female	200	200	100	200	100	203	203	100	203	100
Total	7276	7276	100	7276	100	7021	7021	100	7021	100
Workers										
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

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

Category	FY 22-23			FY 21-22		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	7076	7076	97.25	6818	6818	97.10
Female	200	200	2.75	203	203	2.89
Total	7276	7276	100	7021	7201	100
Workers						
Male	0	0	0	0	0	0
Female	0	0	0	0	0	0
Total	0	0	0	0	0	0

10. Health and Safety Management System:

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

Yes, occupational health and safety management system has been implemented by the entity. It covers the entire operations including the construction project sites, manufacturing units, industrial production facilities and offices. In line with JKIL vision, philosophy, and EHS Policy, management systems have been implemented in accordance with ISO 45001:2018/ISO 14001:2015/ISO 9001:2015. The system defines the mandatory

requirements for systematic management and execution within the organization. The Company's Integrated EHS Management System is accredited by international certification bodies.

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

The Company has in place a systematic risk management process to identify and control the hazards in construction project sites. The Company's risk management process is applied through five steps: Identification, Assessment, Mitigation, Monitoring and Reporting. This helps the Company in reducing risks pertaining to EHS in business.

Relevant stakeholders including construction engineers, design and planning engineers, and EHS team members are involved in the risk assessments and the risk management process. Risk Assessments and Safe Work Method Statements are developed and approved prior to starting any work activity. The identified risks and risk mitigation plans are required to be documented, approved and communicated to relevant parties involved in the activity.

Workplace-related hazards and risks are being identified on periodic basis and appropriate corrective actions are taken to mitigate the risks. The process of risk identification includes continual risk identification, assessment and mitigation, with active participation of the workforce in the operations. Company signifies its employees and workers as the backbone of the business. Hence, preventing work-related hazards and providing safety is necessary.

c) Whether you have processes for workers to report work related hazards and to remove themselves from such risks.

Yes, the Company has implemented systems and processes for workers to report work and health related hazards and remove themselves from

such risks. EHS-conscious workmen are identified and deployed at workplaces to identify hazards and report them for immediate corrective action. Worker representatives are also part of the Project EHS Committee. Monthly EHS Committee meetings are conducted where workman's representatives participate to report the work and health related hazards/concerns at the workplace and discuss the mitigation measures.

Yes. The Company has established incident reporting mechanism in place to report workplace related injuries and near misses. Near-miss reporting junction also present at the project sites. Employees can report the work-related incidents to their respective line managers and also submit concerns through suggestion boxes.

d) Do the employees/worker of the entity have access to non-occupational medical and healthcare services?

Yes, medical centres and first aid facilities are available for both employees and workers. In addition to this, tie-ups with hospitals and nursing homes in proximity to project sites are a part of the occupational as well as non- occupational medical and healthcare services.

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

Safety Incident/Number	Category	FY 22-23	FY 21-22
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	0	0
Total recordable work-related injuries	Employees	0	0
	Workers	0	0
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

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

As a part of the EHS Management system, a project-specific EHS plan is prepared at the commencement of every new project, which determines the broad parameters of EHS management. This plan identifies the hazardous operations and the risks arising from such hazards which are within the scope of the work. It also specifies the required integrated preventive measures (controls) to mitigate the same.

The Management provides strong, demonstrable and visible leadership and commitment to EHS through personal examples and actions. This forms the crux of the Live Injury-Free Each Day (L.I.F.E) goal. Management personnel participate in EHS meetings, conduct site inspections and Audits, to encourage and develop a positive attitude towards EHS within JKIL projects and operations. The Management ensure that adequate resources were available and responsibilities allocated for implementing the JKIL LIFE framework. Roles and responsibilities, targets and objectives, goals, training needs and required conduct is clearly defined, agreed and communicated across the organization.

We view health and safety as an important management task that requires a culture of continual improvement. Our projectlevel EHS team supports our operations and employees in integrating health and safety standards into their operational planning, business decisions, and daily process activities. Given the nature of our operations, occupational health and safety is always our top priority. We have established and implemented an Occupational Health and Safety Management System aligned to the ISO 45001:2018 standards. Our project site personnel are trained to identify, alleviate, and control risks specific to their operation. Health and safety-related training, awareness sessions and inspections are being carried out on a periodic basis.

Furthermore, to support, there is a systematic risk management process in place to identify and control hazards in projects/units which require verification of conformity. Therefore, a process has been established for carrying out internal EHS audits. This process mandates organizing internal audits for active projects, and it is verified by audit teams specific to each business, at least once in six months.

Certain projects were selected for frequent auditing, depending on their status, importance, and risk profile. This was in addition to any external audits carried out by accredited auditors.

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

Benefits	FY 22-23			FY 21-22		
	Filed during the year	Pending resolution at the end of year	Remark	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	Nil	Nil	Not Applicable	Nil	Nil	Not Applicable
Health and safety	Nil	Nil	Not Applicable	Nil	Nil	Not Applicable

14. Assessments for the year:

	Percentage of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices Working Conditions	100% of own plants and offices were assessed by the Company on these parameters. Self-assessment was conducted for Construction site and offices (regional, cluster and head) to identify any human rights risks across the businesses through the Admin/IR/Project/HR/EHS in charge. Also, JKIL Construction locations are covered under ISO 45001:2018 Occupational Health and Safety Management Systems. The units undergo periodic audits at the business to ensure adherence and verify compliance with the applicable standards and guidelines.

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

The Company's EHS Council undertakes a review of the accidents and incidents, and formulates procedures based on risk analysis of data gathered through various businesses. It makes use of advanced technology such as vision analytics/ AI to detect any health and safety hazards and gather data. This data is used for predictive analysis, measurement of incidents and unsafe behaviors. This enables identification of the key areas of risk which in turn guides the projects to proactively manage and focus resources to prevent any accidents or incidents. Such analysis is shared throughout the group businesses structure, to support JKIL Mission ZERO HARM objective.

Efforts have been made in understanding the Company's high-risk profile holistically. EHS risk management culture has been inculcated across the Company. Steps taken include:

- Implementation of HSE Surveillance Rating
- Developed HSE Training Modules on high-risk activities
- Developed standardized template of HSE Lessons Learnt (EHS Alert) and these alerts are shared in the centralized knowledge sharing platform which can be accessed by the employees

- Inducted Subject Matter Experts (SMEs) into the HSES Management Community of central knowledge sharing module
- Inter business EHS Audits to evaluate and reinforce EHSMS for lateral sharing of best EHS practices.
- Implementation of Behavior Based Safety to reinforce positive safe behavior at workplaces and trends and monitor action for improvement of BBS culture across project sites.
- Senior Management audits based on standard checklist developed by the EHS Council.

These efforts have led to a capture of data on high-risk hazardous activities in JKIL's Business verticals. This helps to devise an action plan to enhance the ability of stakeholders to manage such activities with a higher degree of awareness and suitable training - using technology such as AR/VR from external agencies as well as subject matter experts. Employees strive to achieve EHS excellence in their respective functions and align their actions and business decisions.

LEADERSHIP INDICATORS

1. Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (B) Workers?

The Company extends life insurance coverage to the employees and workers for fatal work related accidents.

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

Adherence to the applicable statutory provisions, including payment and deduction of statutory dues, is incorporated in the contract agreement with the value chain partners. During the payment processing of contractors, proof of payment/ deposit of statutory dues e.g., PF deposit for workers is also taken and GST payments by the suppliers are also matched through the GST to ensure compliance.

3. Provide the number of employees/workers having suffered high consequence work- related injury/ill-health/ fatalities (as reported in Q11 of Essential Indicators above), who have been rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

Benefits	Total no. of affected employees/workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 22-23	FY 21-22	FY 22-23	FY 21-22
	Employees	0	0	0
Workers	0	0	0	0

4. Does the entity provide transition assistance Programmes to facilitate continued employability and the management of career endings resulting from retirement or termination of employment?

The Company provides transition assistance Programmes to facilitate continued employability and the management of career endings resulting from retirement.

5. Details on assessment of value chain partners:

	Percentage of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	The Company has carried out a survey of top 25 value chain partners covering aspects of health and safety, working conditions, human rights etc. The top 25 value chain partners contribute to 35% of the total procurement value in the construction business.
Working Conditions	

6. Provide details of any corrective actions taken or underway to address significant risks/concerns arising from assessments of health and safety practices and working conditions of value chain partners.

As per internal EHS audit and assessment, observations and incidents of non-conformance are recorded and notified for closeout. Once closeouts are done, they are recorded with appropriate details which can be accessed from respective construction sites.

The Company, based on EHS analysis data gathered, has developed several procedures dealing with sub-contractor procurement and management. Health, Safety and Environment Management System has been reviewed and aligned to be a part of and fully incorporated into the contract between sub-contractors and the Company. Its purpose is to state the areas of EHS concerns and requirements. This sub-contractor system is intended to supplement any contractual requirements, including EHS Management System manual, guidelines, Standard Operating Procedures,

any client requirement, as well as sub-contractor's own EHS Programme.

Key suppliers and contractors of the Company are evaluated on their safety Infraprojects processes and strengths before awarding a contract. This is followed by periodic site visits and site audits by JKIL managers. Training sessions and capacity building Programmes are conducted as required.

Principle 4: Businesses should respect the interests of and be responsive to all its stakeholders

ESSENTIAL INDICATORS

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

JKIL businesses are primarily EPC projects (Engineering, Procurement, Construction) The Company aims to balance the needs, interests and expectations of various stakeholders with those of the business and deliver long-term value.

Company has formulated and adopted a stakeholder engagement plan to establish a conducive engagement system within the organization. Stakeholder engagement plan is comprised of four steps:

- Identification of stakeholders
- Mapping of stakeholders on influence/interest grid
- Formulation of a communication plan
- Feedback from stakeholders to revise plan as and when needed Company has identified stakeholders according to the gravity of influence they hold on to the business.

Stakeholders of JKIL are both an internal as well as external part of the organization. Internal stakeholders are employees, contractual workers, board members and leadership team.

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

The key stakeholders of the Company are Government, customers including private sector and public sector entities, employees and workers, suppliers, contractors, shareholders, investors, communities in which the Company operates, Regulatory bodies and media.

LEADERSHIP INDICATORS

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

Feedback/Grievances received from various stakeholders are communicated to the Board based on relevance by respective functional heads.

2. Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes/No). If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.

The Company has conducted internal stakeholder consultations to identify material issues that impact its business & day to day operations.

3. Provide details of instances of engagement with, and actions taken to, address the concerns of vulnerable/marginalized stakeholder groups.

The Company does through its CSR initiatives for more details, please refer to the **Annexure - A** of Director's Report forming a part of this Annual Report.

Principle 5: Businesses should respect and promote human rights

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:

Category	FY 22-23*			FY 21-22*		
	Total (A)	No. of employee/workers covered (B)	% (B/A)	Total (C)	No. employee/workers covered (D)	% (D/C)
Employees						
Permanent	7276	3700	49.77	7021	3095	44.08
Other than Permanent	158	0	0	0	0	0
Total Employees	7434	3700	49.77	7021	3095	44.08
Workers						
Permanent	0	0	0	0	0	0
Other than Permanent	12623	4715	37.35%	23130	5911	25.56%
Total Workers	12623	4715	37.35%	23130	5911	25.56%

*Data for employees covers training under JKIL Code of Conduct, POSH. Data for workers covers training/awareness related to minimum wages, child labour and forced labour. Data on Health and Safety awareness training provided separately (Principle-3, Essential Indicator).

2. Details of minimum wages paid to employees and workers, in the following format:

Category	FY 22-23				FY 21-22					
	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	As per law				As per law					
Male										
Female										
Other than Permanent	As per law				As per law					
Male										
Female										
Workers										
Permanent	As per law				As per law					
Male										
Female										
Other than Permanent	As per law				As per law					
Male										
Female										

3. Details of remuneration/salary/wages, in the following format:

	Male		Female	
	Number	Median remuneration (In %)	Number	Median remuneration (In %)
Board of Directors (BoD)	05	2.55	01	-
Key Managerial Personnel	01	2.55	01	2.55
Employees other than BoD and KMP	7070	12	198	12
Workers	0	0	0	0

- Managing Directors and Executive Chairman included in the Board of Directors.
- Remuneration given above is the median salary in the respective category.

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

Yes, HOD or a Lead Business HR head acts as Grievance Redressal Officer and is considered as the focal point responsible for addressing human rights impacts or issues caused or contributed to by the business.

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

The Company has a Grievance Redressal Procedure in place to address any form of grievances raised by the stakeholders. This procedure is also being followed to report breaches of human rights within the organization. The Company adhere to Zero tolerance towards all forms of slavery, forced labour, child labour, human trafficking, and any kind of physical, sexual, psychological or verbal abuse. All the grievances that are received by the entity are addressed as and when received by the respective Project Managers/ Heads through Admin in co-ordination with HR Department. All the grievances received are duly investigated and appropriate actions are taken to resolve the issue/Complaint.

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

Benefits	FY 22-23			FY 21-22		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	0	0	Complaints received and resolved under POSH	0	0	Complaints received and resolved under POSH
Discrimination at workplace	0	0	0	0	0	0
Child Labour	0	0	0	0	0	0
Forced Labour/Involuntary Labour	0	0	0	0	0	0
Wages	0	0	0	0	0	0
Other human rights related issues	0	0	0	0	0	0

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

The Company has a Whistle Blower Policy wherein the employees can report any wrong practices, unethical behavior or noncompliance, which may have a detrimental effect on the organization, including financial damage and impact on brand image. Also, the Code of Conduct for employees, senior management and Board members sets the standard of behavior and professional conduct expected by the Company. The Company has Committee for the protection of women at workplace to ensure their rights, receive grievances, conduct investigations, and to take action.

The Prevention of Sexual Harassment (POSH) Policy of the Company facilitates a mechanism where complainant can raise their concerns without any hesitation and fear. The suggestion box present at each project site and office premises provides an anonymous channel to the complainant to raise any complaint or concern.

8. Do human rights requirements form part of your business agreements and contracts?

Yes, all the business agreements and contracts of the Company contains clauses on human rights requirements.

9. Assessments for the year

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

10. Provide details of any corrective actions taken or underway to address significant risks/concerns arising from the assessments at Question 9 above.

No Significant risks reported in the assessment.

LEADERSHIP INDICATORS

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

Not Applicable.

2. Details of the scope and coverage of any human rights due diligence conducted.

The Company currently has not conducted any human rights due diligence through a third party. However, the Company has a Code of Conduct and HR Policies that adequately address human rights aspects, various awareness programs are conducted regularly to sensitize employees and value chain partners to the Code of Conduct and human rights issue and to help understand and adhere to the Company's policies and practices regarding human rights.

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

Most of the permanent facilities and office buildings are accessible to differently abled visitors. The Company is taking steps to ensure 100% of its buildings are accessible to the differently abled.

4. Details on assessment of value chain partners:

	Percentage of value chain partners (by value of business done with such partners) that were assessed
Child labour	The Company has carried out a survey of top 25 value chain partners on various ESG parameters including human rights. The top 25 value chain partners contribute to 35% of the total procurement value in the construction segment.
Forced/involuntary labour	
Sexual harassment	
Discrimination at workplace	
Wages	
Others – please specify	

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

No corrective actions pertaining to Question 4 was necessitated by the Company during the year under the review.

Principle 6: Businesses should respect and make efforts to protect and restore the environment

ESSENTIAL INDICATORS

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

Parameter	FY 22-23	FY 21-22
Total electricity consumption (A)	1.35 Mn GJ	1.31 Mn GJ
Total fuel consumption (B)	9.39 Mn GJ	8.38 Mn GJ
Energy consumption through other sources (C)	Nil	Nil
Total energy consumption (A+B+C)	10.74 Mn GJ	9.69 Mn GJ
Energy intensity per rupee of turnover (Total energy consumption (Giga Joules) / turnover in crore rupees)	9,882 GJ	9,740 GJ
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

Note: No, Company has not conducted any assessment by an external agency.

Energy consumption has increased significantly on account of pick-up execution and major on-site construction activities in projects across the businesses. Major projects which accounted for this increase were Mumbai metro projects, New Delhi metro projects, New Delhi NHAI Projects, Under Ground Metro Projects.

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

No, the Company has not conducted any assessment by an external agency.

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

No, the Company does not have any sites identified as designated consumers under PAT scheme.

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

Parameter	FY 22-23	FY 21-22
Water withdrawal by source (in Mn kilolitres)		
(i) Surface water		
(ii) Groundwater		
(iii) Third party water	Nil	Nil
(iv) Seawater/desalinated water		
(v) Others		
Total volume of water withdrawal (in Mn kilolitres) (i + ii + iii + iv + v)	Nil	Nil
Total volume of water consumption (in Mn kilolitres)	Nil	Nil
Water intensity per rupee of turnover (Water consumed/turnover)		
Water intensity (optional) – the relevant metric may be selected by the entity		

Note: No, Company has not conducted any assessment by an external agency

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

Not Applicable

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

Parameter	Unit**	FY 22-23	FY 21-22
NOx*	mg/m3	12 – 44 as per standard	6– 40 as per standard
SOx*	mg/m3	3 – 22 as per standard	2-38 as per standard
Particulate matter (PM)*	mg/m3	10 - 61 as per standard	4 – 80 as per standard
Persistent organic pollutants (POP)	-	-	-
Volatile organic compounds (VOC)	-	-	-
Hazardous air pollutants (HAP)	-	-	-
Others	-	-	-

*Data reported for construction zones

**Unit of measurement is mg/m3 for current year which is more appropriate than tonnes as reported last year.

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

Yes, the sustainability data assurance is carried out by an external agency

- 6. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) in the following format:**

Parameter	Unit	FY 22-23	FY 21-22

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

Not Applicable

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

Not Applicable

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

Parameter	FY 22-23	FY 21-22
Total Waste generated (in metric tonnes)		
Plastic waste (A)	NA	NA
E-waste (B)		
Bio-medical waste (C)		
Construction and demolition waste (D)		
Battery waste (E)		
Radioactive waste (F)		
Other Hazardous Waste. Please specify, if any. (G)		
Other Non-hazardous Waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)		
Total (A+B + C + D + E + F + G+ H)		
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste	NA	NA
(i) Recycled		
(ii) Re-used		
(iii) Other recovery operations		
Total		
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste	NA	NA
(i) Incineration		
(ii) Landfilling		
(iii) Other disposal operations		
Total		

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

Not Applicable.

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

The Company has taken measures to ensure waste identification, segregation, collection, and disposal. The project sites, locations, some common practices include color coding and labelling for different types of waste bins, segregation at source, classification of waste according to their properties, origin and type, different disposal methods depending on the waste categories, tie-up with authorized vendors to ensure proper disposal and adherence to Environment Management System (ISO 14001:2015), wherever applicable.

For hazardous waste generated during operations, there are separate collection and storage facilities, and is disposed at regular intervals in line with the Central and State Pollution Control Board regulations through authorized vendors.

Some sites also display safety data sheets explaining handling and storage of hazardous chemicals. Disposal of hazardous waste is in accordance with Hazardous Waste Management Rules 2016 and State Pollution Control Board guidelines. The biomedical waste is disposed of with the help of authorized hospitals nearby and handed over to an authorized agency for treatment and disposal. Biomedical waste generation, treatment and disposal is guided by the Biomedical Waste Management Rules, 2016.

The businesses also conduct regular training and awareness Programmes on waste minimization, and management techniques for employees and workers responsible for waste management. In emergency situations, the Company also provides suitable firefighting arrangements, spill kits, and drip trays for safe handling and storage of waste materials.

The Company has defined processes for managing waste at each of its sites. We follow the basic principle of segregation of the waste at source and adopt the 3R concept of "reduce, reuse and recycle". The hazardous wastes are handled, segregated, stored and transported in accordance with applicable regulatory requirements and industry best practices. The hazardous waste is disposed of in an environmentally sound manner through authorized vendors for recycling as required by the regulation. The Company's strategic intent is to reduce the generation of waste at the source level and divert waste from disposal through reuse and recycling wherever possible. All the sites are working towards achieving the Company's commitment for zero waste-to land fill.

10. 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:

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

11. 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 Date No.	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant Web link
Nil				

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

Nil

LEADERSHIP INDICATORS

1. Provide break-up of the total energy consumed (in Joules or multiples) from renewable and non-renewable sources, in the following format:

Parameter	FY 22-23	FY 21-22
From renewable sources		
Total electricity consumption (A)	0.13 Mn GJ	0.13 Mn GJ
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	-	-
Total energy consumed from renewable sources (A+B+C)	0.13 Mn GJ	0.13 Mn GJ
From non-renewable sources		
Total electricity consumption (D)	1.21 Mn GJ	1.18 Mn GJ
Total fuel consumption (E)	9.39 Mn GJ	1.18 Mn GJ
Energy consumption through other sources (F)	-	-
Total energy consumed from non-renewable sources (D+E+F)	10.61 Mn GJ	9.56 Mn GJ

Workers and staff facilitation about electrical consumption

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

Note: No, Company has not conducted any assessment by an external agency.

Provide the following details related to water discharged.

Parameter	FY 22-23	FY 21-22
Water discharge by destination and level of treatment (in Mn kilolitres)		
(i) To Surface water		
- No treatment	Nil	Nil
- With treatment - please specify level of treatment	Nil	Nil
(ii) To Groundwater		
- No treatment	Nil	Nil
- With treatment - please specify level of treatment	Nil	Nil
(iii) To Seawater		
- No treatment	Nil	Nil
- With treatment - please specify level of treatment	Nil	Nil

Parameter	FY 22-23	FY 21-22
(iv) Sent to third-parties		
- No treatment	Nil	Nil
- With treatment – please specify level of treatment	Nil	Nil
(v) Others		
- No treatment	Nil	Nil
- With treatment – please specify level of treatment	Nil	Nil
Total water discharged (in Mn kilolitres)	Nil	Nil

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

No, Company has not conducted any assessment by an external agency.

2. Water withdrawal, consumption, and discharge in areas of water stress (in kilolitres):

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

- Name of the area(s) : **Not Applicable**.
- Nature of operations: **Not Applicable**
- Water withdrawal, consumption, and discharge in the following format:

Parameter	FY 22-23	FY 21-22
Water withdrawal by source (in Mn kilolitres)		
(i) Surface water		
(ii) Groundwater	Nil	Nil
(iii) Third party water	Nil	Nil
(iv) Seawater/desalinated water		
(v) Others	Nil	Nil
Total volume of water withdrawal (in Mn kilolitres)	Nil	Nil
Total volume of water consumption (in Mn kilolitres)		
Water intensity per rupee of turnover (Water consumed/turnover)	Nil	Nil
Water intensity (optional) – the relevant metric may be selected by the Entity	Nil	Nil
Water discharge by destination and level of treatment (in Mn kilolitres)		
(i) Into Surface water		
- No treatment	Nil	Nil
- With treatment – please specify level of treatment	Nil	Nil
(ii) Into Groundwater		
- No treatment	Nil	Nil
- With treatment – please specify level of treatment	Nil	Nil
(iii) Into Seawater		
- No treatment	Nil	Nil
- With treatment – please specify level of treatment	Nil	Nil
(iv) Sent to third-parties		
- No treatment	Nil	Nil
- With treatment – please specify level of treatment	Nil	Nil
(v) Others		
- No treatment	Nil	Nil
- With treatment – please specify level of treatment	Nil	Nil
Total water discharged (in Mn kilolitres)	Nil	Nil

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

No. The Company has not conducted any assessment by an external agency.

3. Please provide details of total Scope 3 emissions and its intensity, in the following format: Not Applicable

Parameter	Unit	FY 22-23	FY 21-22
Total Scope 3 emissions (break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Million tonnes CO ₂ equivalent	Not Applicable	Not Applicable
Total Scope 3 emissions per rupee of Turnover	Tonnes CO ₂ equivalent/₹ Billion	Not Applicable	Not Applicable
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity		Not Applicable	Not Applicable

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

No. The Company has not conducted any assessment by an external agency as it is Not Applicable to the Company

With respect to the ecologically sensitive areas reported at Question 10 of Essential indicators above provide details of significant direct and indirect impact of the entity on biodiversity in such areas with prevention and remediation activities: Not Applicable

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

S. No.	Initiatives undertaken	Details of the initiative (web-link, if any, No may be provided along with summary)	Outcome of initiative
1.	Reduction in diesel consumption through operational improvements	Plant & Machinery (P&M) in construction projects primarily use diesel as power source. The Company has undertaken various operational improvement initiatives, e.g. increasing the utilization of P&M, reducing idling time, reducing fuel wastage, fuel budgeting for equipment, replacing older equipment with new ones, etc.	Estimated to help reduce 7,547 tCO ₂ e in emissions on account of optimization in diesel consumption.
2.	Switching from DG to grid electricity for power	Typically, construction projects use DGs as power source. The Company has taken the initiative across project sites to get grid connectivity and thereby reduce diesel consumption	Estimated to avoid 2,396 tCO ₂ e in emissions.
3.	Implementation of technologies to reduce consumption of materials	In highway projects, certain projects require rehabilitation of existing roads. The typical process requires new materials to be sourced for relaying the layers. This year, the Company deployed the Cold Central Plant Recycling technology in some projects to recycle material from existing roads, and reduce consumption of virgin material. Additionally, this process utilizes a technique which requires lower energy consumption compared to the Hot Recycling process.	Helped avoid two million tonnes of virgin material (aggregates). Helped in avoiding 10,924 tCO ₂ e in emissions from energy consumption) and 1,520 tCO ₂ e in emissions from materials used.

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

At the plants and project sites, the Company has implemented disaster management and emergency preparedness plans (EPPs) that address natural emergencies such as flooding, major fires, and disease outbreaks, including COVID-19 pandemic. These are integrated into EHS plans to ensure swift and efficient responses to emergencies. Key locations are equipped with emergency equipment, first aid, medical treatment facilities, and identification of assembly points. To maintain preparedness, employees and workers are periodically educated about the emergency steps to follow, and mock drills are conducted. Relevant training and capacity-building Programmes are also undertaken for employees and workers, and the plan is communicated to all stakeholders. Overall, the Company's comprehensive disaster management and emergency preparedness plans demonstrate its commitment to the safety and well-being of all involved.

6. Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard.

The Company has not observed any case so far. The Company emphasizes to vendors, suppliers, etc. for the need to comply with the need for compliance with various regulations and ethical practices including environmental regulations.

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

The supply-chain partners are required to sign a COC which covers the need for compliance including environmental regulations. This year, the Company has assessed top 25 value chain partners who contribute to 35% of the total procurement value in construction business. The Company aims to extend the coverage of this assessment and cover other businesses.

Principle 7: Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent

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

Nil

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:

There have been no instances where regulatory authorities have issued adverse orders regarding anti-competitive conduct.

LEADERSHIP INDICATORS**1. Details of public policy positions advocated by the entity.**

Given JKIL expertise, the Company proactively engages with different stakeholders including industry chambers, associations, Governments, and regulators and provides its inputs on various areas such as Infraprojects development and construction, renewable energy, space, health and safety, among others.

Principle 8: Businesses should promote inclusive growth and equitable development

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

The Company does not conduct Social Impact Assessment (SIA) since it falls under the purview of the clients.

Name and brief detail of the project	SIA Notification Number	Date of Notification	Whether conducted by independent external agency	Results communicated in public domain	Web Link if available
Not Applicable					

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

Not Applicable.

Name and brief detail of the project	SIA Notification Number	Date of Notification	Whether conducted by independent external agency	Results communicated in public domain	Web Link if available
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Not Applicable

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

Yes, Company has a Grievance Redressal Procedure for all the stakeholders (including community). This procedure provides broad definition of grievance covering any kind of discontent, complaint and dissatisfaction. According to the procedure, there are four modes of reporting grievance complaint register, suggestion box, letter, and email. After analyzing the grievance, the Grievance Redressal Officer (GRO) acknowledges and forwards the grievance to the concerned department. The GRO will communicate the resolution of the grievance to the complainant. In case of any conflict with the resolution provided, The Grievance Redressal Committee will assess and investigate the facts of the complaint. This procedure promises resolution to the complainant within 45 working days. Additionally, the Project Manager working under the supervision of the HOD or Lead Business HR Head regularly engage with community stakeholders. Project Manager also serve as the first point of contact for the community to submit and redress grievances on a one-to-one basis

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

Parameter	FY 22-23	FY 21-22
Directly sourced from MSMEs/small producers	13.25%	13.05%
Sourced directly from within the district and neighboring districts	11.07%	9.37%

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

Social Impact Assessment has not been undertaken by the Company as it falls under the purview of the client.

Details of negative social impact identified	Corrective action taken
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Not Applicable

2. (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized/vulnerable groups?

No.

(b) From which marginalized/vulnerable groups do you procure?

Not Applicable

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

Not Applicable

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

Sr No.	Intellectual Property based on traditional knowledge	Owned / Acquired (Yes /No)	Benefits shares (Yes/No)	Basis of calculating benefit share
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Nil

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

Name of Authority	Brief of the Case	Corrective action taken
		Not Applicable

5. Details of beneficiaries of CSR Projects:

Your Company being an EPC Company, believes in "Building India's Social Infrastructure" has a strong presence across India and being a dominant player in the construction sector believes in giving back to the society and to honor its social responsibility. Your Company undertook various activities during the year under review in line with its CSR Policy and as prescribed in Schedule VII to the Act. For more details, please refer to the Annexure A of Director's Report, forming a part of this Annual Report

Principle 9: Businesses should engage with and provide value to their consumers in a responsible manner

ESSENTIAL INDICATORS

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

The Company is in the business of construction and engineering with expertise in the construction of metros, bridges, skywalks, highways and other civil construction structures. Company does not have any specific consumer products. The Company collects feedback forms from client/ customer periodically.

The customer complaints/ grievances are related to construction quality, timely project delivery, project quality etc. Customer complaints are received through email or through verbal communications directly to project management teams. A complaint register is maintained for customers to record their complaints. The customers can contact us at / grievancecell@jkumar.com

After receiving such complaints and feedback, Grievance Redressal Officer (GRO) analyses and forwards the complaint to the concerned department. The entire process of resolution of any grievance is completed withing 45 working days and the outcome of the process is communicated to the consumer. This procedure is available on the Company's website - <http://www.jkumar.com/content/upload/1/policies-and-code-of-conduct/grievance-redressal-policy.pdf>

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

Case Details	As percentage of total turnover
Environmental and social parameters relevant to the product	Not Applicable as we don't have specific consumer product or product range.
Safe and responsible usage	
Recycling and/or safe disposal	

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

Benefits	FY 22-23			FY 21-22		
	Received during the Year	Pending resolution at the end of Year	Remarks	Received during the Year	Pending resolution at the end of Year	Remarks
Data privacy Advertising Cyber-security	Nil	Nil	Nil	Nil	Nil	Nil
Delivery of essential services	Nil	Nil	Nil	Nil	Nil	Nil
Restrictive trade practices Unfair trade practices	Nil	Nil	Nil	Nil	Nil	Nil
Other	Nil	Nil	Nil	Nil	Nil	Nil

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

The Company does not have any specific consumer products. There were no product recalls (voluntary or forced) made on grounds of safety in FY2022-23.

5. Does the entity have a framework/policy on cyber security and risks related to data privacy? If available, provide a web-link of the policy.

Yes, the Company has a framework/policy on cyber security and risks related to data privacy, available at <https://www.j.kumar.com/corporate/privacy-policy/>.

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.

Not Applicable

LEADERSHIP INDICATORS**1. Channels/platforms where information on products and services of the entity can be accessed (provide web link, if available).**

The Company's business offerings can be found at <http://www.jkumar.com/projects>

2. Steps taken to inform and educate consumers about safe and responsible usage of products and/or services.

Not Applicable

3. Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services.

Not Applicable

4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable). If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products/services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)

Not applicable, as the Company operates in B2B model the Company conducts regular meeting with its customers/clients to get feedback & requirements from them, if any.

5. Provide the following information relating to data breaches:

- Number of instances of data breaches along-with impact

Nil

- Percentage of data breaches involving personally identifiable information of customers

None, we do not hold any personally identifiable information of customers. Our customers are B2B customers generally government entites.