CIL/SE/2026-27/24
July 01, 2026

BSE Limited
P.J. Towers
Dalal Street
Mumbai- 400 001

Scrip code: 540710

National Stock Exchange of India Limited
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex, Bandra (E)
Mumbai - 400 051

Symbol: CAPACITE

Sub: Business Responsibility and Sustainability Report for FY 2025-26

Ref: Regulation 30 and 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/ Madam,

We are enclosing herewith Business Responsibility and Sustainability Report for the financial year 2025-26, which also forms a part of the Annual Report for the financial year 2025-26.

Kindly take this information on record.

This disclosure will also be available on the Company's website viz. www.capacite.in.

For any correspondence or queries or clarifications, please write to cs@capacite.in.

Thanking you

Yours faithfully,
For **Capacit'e Infraprojects Limited**

RAHUL KAPUR Digitally signed by RAHUL KAPUR

Rahul Kapur
Company Secretary & Compliance Officer

Encl: as above

Business Responsibility and Sustainability Report FY26

Section A

General Disclosure

Capacit'e Infraprojects Limited is a Mumbai-headquartered civil construction company incorporated in 2012 and listed on both BSE and NSE. The Company executes Engineering, Procurement and Construction (EPC) contracts across high-rise and super-high-rise residential buildings, commercial complexes, retail developments, healthcare facilities, data centres, car parks, and industrial infrastructure, a business activity that contributed 99.18% of revenue from operations in FY26. Revenue from operations stood at ₹2,235.66 Crore with a net worth of ₹1,868.94 Crore for the year.

Operations span 18 locations across 18 states, reported on a standalone basis. The Company's client base covers both private sector and public sector entities across India's high-growth construction segments, with exports constituting 0.40% of total turnover. Eight entities: One subsidiary, two associates, and five joint ventures form part of the Company's broader corporate group.

Construction at this scale is inherently a people-intensive and site-intensive business. A workforce of over 9,900, comprising 3,373 employees and 6,560 workers deployed across project sites and offices. Among the Board of Directors, 2 of 8 members are women, representing 25% female representation at the highest governance level. Grievance and redressal mechanisms are maintained for all stakeholder categories: employees, workers, value chain partners, investors, and shareholders, with dedicated channels and publicly accessible web links, establishing a baseline of accountability across the Company's operational relationships.

The Company identified 11 material ESG topics for FY26, spanning occupational health and safety, climate change resilience, waste management, human rights and labour conditions, energy efficiency, water management, employee and workforce wellbeing, sustainable procurement, data security, innovation in green building practices, and regulatory compliance. This materiality profile reflects the risks and opportunities inherent to a large-scale EPC construction business operating across multiple Indian states.

18
States with active operations

9,900
Total workforce (employees + workers)

25%
Women on Board of Directors

₹2,235.66 Cr
Turnover FY26

ALIGNMENT WITH GRI STANDARDS AND UN SUSTAINABLE DEVELOPMENT GOALS (SDGS)

Framework / Standard	Topic / Reference Covered
GRI	GRI 2: General Disclosures (2-1 to 2-6, organisational profile, activities, workforce) GRI 2-29: Approach to stakeholder engagement GRI 3: Material Topics (3-1, 3-2)
UN SDGs	SDG 8 (Decent Work & Economic Growth) SDG 11 (Sustainable Cities and Communities) SDG 16 (Peace, Justice & Strong Institutions) SDG 17 (Partnerships for the Goals)

Global Reporting Initiative (GRI): Global Reporting Initiative (GRI) Standards are internationally recognised sustainability reporting standards that provide guidance for organisations to report their economic, environmental and social impacts.

United Nations Sustainable Development Goals (UN SDGs): United Nations Sustainable Development Goals (UN SDGs) are a collection of 17 global goals adopted by the United Nations to address key sustainability challenges, including climate action, responsible consumption, equality, and sustainable economic development.

I - Details of the listed entity

1.	Corporate Identity Number (CIN) of the Listed Entity	L45400MH2012PLC234318
2.	Name of the Listed Entity	CAPACIT'E INFRAPROJECTS LIMITED
3.	Year of incorporation	August 09, 2012
4.	Registered office address	605-607, Shrikant Chambers, Phase-I, 6th floor, Adjacent to R. K. Studios, Sion-Trombay, Road, Mumbai, Maharashtra, India, 400071
5.	Corporate address	605-607, Shrikant Chambers, Phase-I, 6th floor, Adjacent to R. K. Studios, Sion-Trombay, Road, Mumbai, Maharashtra, India, 400071
6.	E-mail	cs@capacite.in
7.	Telephone	022 71733717 +91-9873019807
8.	Website	www.capacite.in
9.	Financial year for which reporting is being done	2025-26
10.	Name of the Stock Exchange(s) where shares are listed	BSE, NSE
11.	Paid-up Capital	₹ 84,60,40,430
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report.	Mr. Rahul Kapur Company Secretary & Compliance Officer 022 71733717 rahul.kapur@capacite.in +91-9873019807
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 the Assessment or Assurance Provider.	Not Applicable
15.	Type of Assessment or Assurance obtained.	Not Applicable

II - Products and Services

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the Entity
1	Civil Construction	Engineering, Procurement & Construction of Highrise & Super Highrise, Retail and Commercial, Gated Communities, Healthcare & factory, Data Centres, Car parks etc.	99.18

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

S. No.	Product/Service	NIC Code	% of total Turnover contributed
1	Construction of Buildings	45400	99.18

III - Operations

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

Location	Number of plants	Number of offices	Total
National		18*	18
International	-	-	-

*Number of offices are consolidated on the basis of GST

19. Markets served by the entity:

a. Number of locations:

Location	Number
National (No. of States)	18
International (No. of Countries)	1

b. What is the contribution of exports as a percentage of the total turnover of the entity? 0.40%

c. A brief on types of customers

The company caters to a diverse clientele, executing projects for both private and public sector entities across various sectors. Our portfolio encompasses a wide range of project types, including high-rise and super-high-rise buildings, retail and commercial complexes, gated communities, healthcare facilities, industrial plants, data centres, and car parks.

IV - Employees

20- Details at the end of the financial year

a- Employees and workers (including differently abled):

S No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
	Employees					
1	Permanent (D)	1,216	1,123	92.35%	93	7.65%
2	Other than Permanent (E)	2,157	2,154	99.86%	3	0.14%
3	**Total Employees (D + E)**	**3,373**	**3,277**	**97.15%**	**96**	**2.85%**
	Workers					
1	Permanent (F)	0	0	0.00%	0	0.00%
2	Other than Permanent (G)	6,560	6,560	100.00%	0	0.00%
3	**Total Workers (F+G)**	**6,560**	**6,560**	**100.00%**	**0**	**0.00%**

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)	0	0	0.00%	0	0.00%
2	Other than Permanent (E)	0	0	0.00%	0	0.00%
3	**Total differently abled employees (D+E)**	**0**	**0**	**0.00%**	**0**	**0.00%**
	DIFFERENTLY ABLED WORKERS					
1	Permanent (F)	0	0	0.00%	0	0.00%
2	Other than Permanent (G)	0	0	0.00%	0	0.00%
3	**Total differently abled workers (F+G)**	**0**	**0**	**0.00%**	**0**	**0.00%**

21. Participation/Inclusion/Representation of women

	Total (A)	No. and % of females	
		No. (B)	% (B/A)
Board of Directors	8	2	25.00%
Key Management Personnel	5	0	0.00%

Note: KMP includes the Managing Director and other Whole-Time Directors

22- Turnover rate for permanent employees and workers.

(Disclose trends for the past 3 years)

	FY 2025-2026 (Turnover rate in current FY)			FY 2024-2025 (Turnover rate in previous FY)			FY 2023-2024 (Turnover rate in the year prior to previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	59.13%	39.26%	57.73%	51.67%	40.94%	50.98%	53.95%	3.39%	55.88%
Permanent Workers	Not Applicable								

Note: There are no permanent workers in the Company

V- Holding, Subsidiary and Associate Companies (including joint ventures)

23 a- Names of holding / subsidiary / associate companies / joint ventures

S. 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	CIL MMEPL Ekatha Private Limited	Subsidiary	51.00%	No
2	TCC Construction Private Limited	Associate	37.10%	No
3	TPL-CIL Construction LLP	Associate	35.00%	No
4	Capacit'e- E- Governance JV	Joint Venture	96.00%	No
5	Capacit'e Viraj AOP	Joint Venture	70.00%	No
6	CEPL-CIL JV:			
	Construction of port Facilitation centre at JN Port.	Joint Venture	74.00%	No
	Construction of IFSCA Headquarter Building in gift SEZ	Joint Venture	65.00%	No
7	CIL-SIPL JV	Joint Venture	51.00%	No
8	SCC Capacit'e JV	Joint Venture	40.00%	No

VI- CSR Details

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

ii- Turnover (In Crore Rupees) : 2,235.66 Crore

iii- Net worth (In Crore Rupees) : 1,868.94 Crore

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) (If Yes, then provide web-link for grievance redress policy)	FY 2025-2026 Current Financial Year			FY 2024-2025 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
Investors (other than shareholders)	Yes https://capacite.in/compliance/	Nil		NA	NIL		NA
Shareholders							
Employees and workers	Yes https://capacite.in/contact-us/	1	1	The complaint is under review and resolution through the Company's grievance redressal mechanism and applicable legal process.	2*	2*	Complaints remained under resolution through internal review and applicable legal processes at the close of the reporting period.
Value Chain Partners		20	20	Certain matters relating to contractors, subcontractors, and vendors are under settlement and resolution through contractual, legal, and arbitration mechanisms.	29*	13*	Certain matters relating to contractors, subcontractors, and vendors were under resolution through legal, contractual, and arbitration proceedings at the close of the reporting period.
Customers		NIL		NA	NIL		NA
Communities							
Other (please specify)							

Note: *FY 2024–25 data has been revised based on updated information and records made available during the current reporting period.

We have different policies and mechanisms in place for different stakeholders which includes reaching out to Company through emails, phone calls, Grievance redressal platform of SEBI (SCORES), smart ODR portals of BSE and NSE, etc. However, the vigil mechanism provides a detailed process for raising concerns or complaints by all the stakeholders. Vigil mechanism is explained in detail in the Corporate Governance Report. The Stakeholders Relationship & Share Transfer Committee, Compliance Officer, Registrar and Transfer Agent of Company, KFin Technologies Limited are responsible for resolving grievances of shareholders/ investors.

Further, The Whistle Blower Policy and the contact details for resolving investor grievance are available on the website of the Company at www.capacite.in

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:

S. No.	Material issue identified	Indicate whether risk or opportunity (Risk/ Opportunity)	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	Occupational Health & Safety	Risk	Occupational Health & Safety is categorized as a risk as the company operates in high-risk environments like construction sites, involving work at height, machinery, confined spaces, and hazardous materials. Safety of workers and labourers is directly tied to productivity and compliance.	The organization places a high priority on employee health and safety by implementing comprehensive safety procedures; conducting risk assessments, guaranteeing adherence to occupational health and safety laws; offering frequent training courses and cultivating a robust safety culture; and consistently observing and enhancing safety procedures.	**Negative:** Non compliance can lead to injuries, fatalities, legal penalties, and project delays. **Positive:** Fewer incidents enhance trust, retention, and project performance
2	Climate Change Resilience	Risk	Construction is affected by climate risks (heatwaves, flooding, heavy rainfall) causing project delays, cost overruns, and unsafe working conditions.	Conduct climate vulnerability assessments at project sites; adopt green infrastructure principles; site planning to account for climate-related risks.	**Negative** – Business continuity risks and potential liabilities
3	Waste Management	Opportunity	Construction generates large volumes of debris, concrete, metals, and plastics. Reusing these materials reduces environmental impact and cost.	NA	**Positive:** Cost savings through material reuse and avoidance of landfill charges
4	Human Rights & Labour Conditions	Risk	Large numbers of contract labourers are engaged in construction. Inadequate safeguards can lead to labor violations.	CIL ensures its commitment to provide safe, caring and wellbeing of its employee/workers throughout the Company's operation. This is embedded in its various corporate policies like Environment, Health & Safety (EHS) Policy, Protection of Women's Rights at Workplace Policy and the Code of Conduct. Training on various issues related to human rights are covered under new employee induction, EHS training, POSH, code of conduct etc	**Negative** – Reputational damage, legal action, and productivity loss.
5	Sustainable Procurement & Supply Chain Management	Opportunity	Sustainable procurement & supply chain management helps in identifying more ESG compliant value chain partners.	NA	**Positive** – Sustainable procurement and supply chain management helps in long run savings and uninterrupted supply.

S. No.	Material issue identified	Indicate whether risk or opportunity (Risk/ Opportunity)	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	Energy Efficiency & Resource Management	Opportunity	Construction sites consume energy and water extensively. Reducing usage reduces cost and emissions.	NA	**Positive –** Operational savings and lower emissions
7	Employee & Workforce Engagement and Wellbeing	Opportunity	Employee engagement improves retention and morale, especially in a sector with high attrition.	NA	**Positive –** Productivity gains, retention, improved brand as employer.
8	Data Security, Privacy, and Cybersecurity	Risk	Increasing digitization of project management, client interactions, and financial records requires strong IT safeguards and thus this is a material topic.	The data security protocols are implemented by team of IT professionals, which includes 1) Confidentiality – Ensuring that data is accessed only by authorized users with the proper credentials. 2) Integrity - Ensuring that all data stored is reliable, accurate, and not subject to unwarranted changes	**Negative –** Potential legal and financial losses from data breaches.
9	Innovation in Green Building Practices	Opportunity	Clients increasingly seek green-certified (LEED, IGBC) buildings. Early movers can gain competitive advantage.	NA	**Positive –** Higher client satisfaction, premium pricing, compliance with upcoming mandates.
10	Water Management	Risk	Construction activities require significant water for curing, dust suppression, and other processes. Inefficient use can lead to resource depletion and regulatory concerns.	The Company adopts water conservation practices such as reuse of treated water, rainwater harvesting (where feasible), and monitoring of water consumption at project sites.	**Negative:** Increased operational costs due to water scarcity and inefficient usage.
11	Regulatory Compliance & Governance	Risk	The construction sector is highly regulated, requiring compliance with environmental, labour, and occupational health and safety laws. Non-compliance can impact operations, project timelines, and stakeholder trust.	The Company ensures compliance through internal policies, regular audits, adherence to statutory requirements, and monitoring of regulatory changes.	**Negative:** Penalties, project delays, legal liabilities, and reputational damage arising from non-compliance.

Section B

MANAGEMENT AND PROCESS DISCLOSURES

Capacit'e Infraprojects Limited's business responsibility governance is built on a policy architecture that covers all nine NGRBC Principles. The Business Responsibility Policy serves as the central governing document across all Principles, supplemented by dedicated policies addressing specific domains: the Corporate Integrity Policy, the Compensation and Benefits Policy, and the CSR Policy. Three internationally recognised management system certifications, ISO 9001:2015, ISO 45001:2018, and ISO 14001:2015, provide the implementation backbone for these policies across the Company's multi-site construction operations.

Oversight of business responsibility implementation is vested in Mr. Rahul Katyal, Managing Director and CEO, supported by the Board of Directors. Three Board committees provide domain-specific governance: the CSR Committee, the Risk Management Committee, and the Stakeholders' Relationship Committee.

The Company tracks performance against commitments made in the previous reporting period and sets forward goals across Principles for the coming year. During FY26, the Company delivered against commitments set across Principles. Goals for FY27 have been established across Principles, focusing on areas where measurement and disclosure are being strengthened.

3

ISO certifications (9001, 14001, 45001)

3

Board committees for sustainability oversight

ALIGNMENT WITH GRI STANDARDS AND UN SUSTAINABLE DEVELOPMENT GOALS (SDGS)

Framework / Standard	Topic / Reference Covered
GRI	GRI 2-9 to 2-20: Governance structure, oversight GRI 2-23 to 2-26: Commitments, ethics, compliance
UN SDGs	SDG 16 (Peace, Justice & Strong Institutions) SDG 17 (Partnerships for the Goals)

Global Reporting Initiative (GRI): Global Reporting Initiative (GRI) Standards are internationally recognised sustainability reporting standards that provide guidance for organisations to report their economic, environmental and social impacts.

United Nations Sustainable Development Goals (UN SDGs): United Nations Sustainable Development Goals (UN SDGs) are a collection of 17 global goals adopted by the United Nations to address key sustainability challenges, including climate action, responsible consumption, equality, and sustainable economic development

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

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)	Yes								
b- Has the policy been approved by the Board? (Yes/No)	Yes								
c- Web Link of the Policies, if available	**[P1]:** • https://capacite.in/wp-content/uploads/2024/08/06-Business-Responsibility-Policy.pdf • https://capacite.in/wp-content/uploads/2026/05/CORPORATE-INTEGRITY-POLICY.pdf **[P2, P4, P5, P6, P7, P9]:** https://capacite.in/wp-content/uploads/2024/08/06-Business-Responsibility-Policy.pdf **[P3]:** • https://capacite.in/wp-content/uploads/2024/08/06-Business-Responsibility-Policy.pdf • https://capacite.in/wp-content/uploads/2026/05/COMPENSATION-BENEFITS-POLICY.pdf **[P8]:** • https://capacite.in/wp-content/uploads/2024/08/06-Business-Responsibility-Policy.pdf • https://capacite.in/wp-content/uploads/2024/08/14-CSR-Policy.pdf								
2- Whether the entity has translated the policy into procedures. (Yes / No)	Yes								
3- Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes								
4- Name of the national and international codes/ certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	**[P1]:** • ISO 9001:2015 – Quality Management System • ISO 45001:2018 – Occupational Health and Safety Management System **[P2]:** • ISO 9001:2015 – Quality Management System • ISO 14001:2015 – Environmental Management System **[P3, P5]:** ISO 45001:2018 – Occupational Health and Safety Management System **[P4 , P9]:** ISO 9001:2015 – Quality Management System **[P6, P8]:** ISO 14001:2015 – Environmental Management System								
5- Specific commitments, goals and targets set by the entity with defined timelines, if any.	**[P1]:** • Continue to strengthen governance and HSE awareness programmes for employees, workers, and value chain partners • Further reduce accounts payable days to improve payment discipline toward the vendor and supplier base **[P2]:** • Track and disclose R&D and Capex investment allocated toward improvement in environmental and social impact of construction services								

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
	[P3]: • Conduct health and safety assessments for value chain partners and strengthen well-being monitoring across the workforce **[P5]:** • Continue to increase gross wages paid to female employees as a proportion of total wages • Expand human rights training coverage to a higher percentage of employees and workers • Initiate value chain assessments covering human rights parameters for value chain partners **[P6]:** • Expand Scope 3 emissions tracking to additional categories beyond Fuel and Energy Related Activities, Waste Generated in Operations, and Business Travel • Develop a GHG Emissions Reduction Roadmap with defined short and medium-term targets • Evaluate feasibility of renewable energy integration at project sites, including solar energy at site offices and renewable power purchase options **[P8]:** • Continue to increase direct sourcing from MSMEs and small producers beyond 9.22% achieved in FY26								
6- Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	**[P1]:** • Training of employees and workers was increased; 4,116 awareness sessions conducted for employees and 5,937 sessions for workers, achieving 100% coverage across both categories • Accounts payable days reduced from 200 days in FY25 to 193 days in FY26 **[P2]:** • Reuse of construction and demolition waste as a proportion of total input material increased from 6.02% in FY25 to 10.17% in FY26 **[P3]:** • Well-being cost as a percentage of total revenue was 0.06% in FY25 and increased to 0.07% in FY26, reflecting continued efforts towards employee and worker well-being initiatives **[P5]:** • Gross wages paid to female employees as a proportion of total wages increased from 4.05% in FY25 to 5.94% in FY26 **[P6]:** • Scope 3 emissions disclosed for three categories: Fuel and Energy Related Activities, Waste Generated in Operations, and Business Travel; Business Travel added as a new category this year. **[P8]:** • Direct sourcing from MSMEs and small producers as a proportion of total input material increased from 4.52% in FY25 to 9.22% in FY26, nearly doubling within a single year								

Disclosure Questions	P1 P2 P3 P4 P5 P6 P7 P8 P9
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)	The Company remains committed to conducting its business responsibly, with a continued focus on workforce safety, environmental accountability, and ethical governance. FY26 has been a year of meaningful progress across our key ESG priorities: Safety performance at project sites improved considerably, environmental metrics and our ESG disclosure practices were strengthened, with structured GHG emissions tracking initiated during the year. Looking ahead, our focus areas include: • **Environmental stewardship:** Expanding Scope 3 emissions tracking, evaluating renewable energy options at project sites, and developing a GHG emissions reduction roadmap • **Social responsibility:** Improving human rights training coverage across our workforce, strengthening value chain assessments, and continuing to improve well-being monitoring • **Governance:** Further reducing accounts payable days, strengthening awareness programmes for employees, workers, and value chain partners, and enhancing the depth and quality of our ESG disclosures in future reporting periods We continue to strengthen our data collection and measurement systems across all ESG parameters and remain committed to improving our ESG performance year on year.
8- Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr. Rahul Katyal, Managing Director & CEO of the Company, is the highest authority responsible for the implementation and oversight of Business Responsibility Policies, with support from the Board of Directors and other Committees.
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.	Yes, the Company's existing committees such as the Corporate Social Responsibility Committee, Risk Management Committee and Stakeholders' Relationship Committee etc. each serving as the principle decision-making body for sustainability issues within their respective domains.

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
Performance against above policies and follow up action	Yes								
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances									

Subject for Review	Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	As and when required								
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances									

		P1	P2	P3	P4	P5	P6	P7	P8	P9
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.					No				

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

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the Principles material to its business (Yes/No)					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)									
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)					Not Applicable				

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 mandated to file 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.

Integrity at Capacit'e Infraprojects Limited is embedded in daily governance. During FY26, 6 governance awareness programmes/ meetings were conducted for the Board of Directors and Key Managerial Personnel, covering regulatory developments, risk profiles, and compliance matters. A structured Familiarization Programme was also conducted for Independent Directors covering the Company's business outlook, sectoral presence, and their roles and responsibilities, achieving 100% coverage across both categories. Employees were covered through 4,116 awareness sessions on health, safety, and environmental practices, achieving 100% coverage during the year. Workers were covered through 5,937 sessions on the same topics, again achieving 100% coverage across the category.

The Company's Corporate Integrity Policy establishes enforceable anti-bribery and anti-corruption standards applicable across all levels: Board members, employees, consultants, contractors, and any individual acting on behalf of the Company. A Vigil Mechanism Policy provides structured reporting channels with explicit protections against retaliation, enabling confidential reporting by any stakeholder. Together, these instruments define the conduct framework within which the Company's operations and relationships are governed. No disciplinary actions were taken against any Director, KMP, employee, or worker for corruption or bribery in FY26, and no conflict-of-interest complaints were received against Directors or KMPs in either FY26 or FY25.

This governance culture extends into the value chain; 3,484 awareness sessions on CIL's governance and HSE systems were conducted with value chain partners during the year, achieving 100% coverage by business value. Accounts payable days reduced from FY25 to FY26, reflecting improving payment discipline toward the vendor and supplier base.

4,116
Training sessions and awareness programmes for employees

5,937
Training sessions and awareness programmes for workers

100%
Board & KMP awareness programmes coverage

3,484
Value chain partner awareness programmes

Zero
Conflict of interest complaints

Zero
Bribery / corruption actions

ALIGNMENT WITH GRI STANDARDS AND UN SUSTAINABLE DEVELOPMENT GOALS (SDGS)

Framework / Standard	Topic / Reference Covered
GRI	GRI 205: Anti-corruption GRI 206: Anti-competitive behaviour GRI 2-27: Compliance with laws and regulations
UN SDGs	SDG 16 (Peace, Justice & Strong Institutions)

Global Reporting Initiative (GRI): Global Reporting Initiative (GRI) Standards are internationally recognised sustainability reporting standards that provide guidance for organisations to report their economic, environmental and social impacts.

United Nations Sustainable Development Goals (UN SDGs): United Nations Sustainable Development Goals (UN SDGs) are a collection of 17 global goals adopted by the United Nations to address key sustainability challenges, including climate action, responsible consumption, equality, and sustainable economic development.

ESSENTIAL INDICATORS

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

Segment	Total number of trainings and awareness programmes held	Topics / principles covered under the training and its impact	% of persons in respective category covered by the awareness programmes
Board of Directors	6	During the FY26, multiple updates to Board of Directors were provided during the Board and Committee Meetings. Directors were informed about a wide range of activities inter-alia, including Board evaluation processes, frequent updates on developments in the Company, key SEBI Regulations, Companies Act 2013 and other regulatory changes, risk, compliances, and legal cases were presented before the Board. Further, the Company has organized a Familiarization Programme for Independent Directors which highlighted Overview of the Company, Sectoral Presence of the Company, Abstract of FY 2025–26 (awarded projects and bids under evaluation), Prospective Business Outlook (FY 2026–27), Government and Private Projects (Sector-wise and State-wise Visibility), Marketing and Branding Initiatives and Duties, Roles, and Responsibilities of Independent Directors	100.00%
Key Managerial Personnel	6		100.00%
Employees other than BoD and KMPs	4,116	1) New employees HSE Induction Program 2) Project Management Team - CIL HSE System requirements & Implementations 3) Environment Management - Good practices in Construction sites 4) Waste management and Waste reduction practices 5) Emergency Response Team- Capacity Building Training 6) Roles of Front line team in HSE management and implementations 7) New Workers HSE Induction Training at Project Site 8) Operators & Signalmen - Competency Assessment & Enhancement Training. 9) Skilled Workers- Work & Tool specific safety training 10) Health & Personal Hygiene Training 11) Construction site - Emergency plan and mock drills 12) Height Work safety measures and PPE's - Training	100.00%
Workers	5,937	13) Tool Box Talk. 14) Mock Drills 15) Fire Drill 16) PEP Talk 17) Class room Trainings 18) Job Specific Training 19) Training by External agencies	100.00%

Note: The number of training and awareness programmes is high due to the Company's multi-site construction operations. Various trainings, including HSE induction programmes, emergency response trainings, toolbox talks, fire drills, mock drills, work-specific safety trainings, environment management trainings, and job-specific awareness sessions, are conducted regularly across project sites throughout the year.

Accordingly, multiple training sessions are organized at different times for different groups of employees and workers based on site requirements and operational activities.

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 (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website):

Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine	P1	Assistant Commissioner of Income Tax	10,18,20,730	Income Tax Department has completed the regular assessment under Section 143(3) and passed assessment order pertaining to AY: 2024-25 (FY: 2023-24), wherein there is a tax demand including applicable interest amounting to ₹10.18 crore on account of disallowances of certain expenditure/ deductions claimed.	Yes
		Deputy Commissioner of State Tax, the Appellate Authority	28,80,08,071	The Company has received an order on April 02, 2026 wherein the demand of GST dated July 30, 2021 was upheld.	Yes
Settlement	-	Nil	0	-	No
Compounding Fee	-	Nil	0	-	No

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

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
Income Tax	The Company has filed an appeal to the Joint Commissioner (Appeals) or the Commissioner of Income-tax (Appeals) on April 17, 2026.
GST	The Company is in the process of filing appeal before the Tribunal.

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, the Company has established a Corporate Integrity framework, which includes provisions relating to anti-corruption and anti-bribery practices, as articulated in its Corporate integrity policy. The policy serves as a guiding framework for Directors, Senior Management, employees, and associated persons to ensure compliance with applicable anti-bribery and anti-corruption laws and regulations.

The policy is applicable across all levels of the organization, including Board Members, employees, consultants, contractors, and any individuals acting on behalf of the Company. It emphasizes ethical business conduct, prohibition of bribery and corruption, and adherence to legal and regulatory requirements.

In addition, the Company has implemented a Vigil Mechanism Policy that enables reporting of any suspected unethical practices, including bribery or corruption, with safeguards for confidentiality and protection against victimization.

Web-link to the policy: https://capacite.in/wp-content/uploads/2026/05/CORPORATE-INTEGRITY-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 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
Directors	Nil	Nil
KMPs		
Employees		
Workers		

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

	FY 2025-2026 Current Financial Year		FY 2024-2025 Previous Financial Year	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	NA	Nil	NA
Number of complaints received in relation to issues of Conflict of Interest of the KMPs				

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.

There were no cases of corruptions or conflicts of interest which required action by regulators/ law enforcement agencies/ judicial institutions

8- Number of days of accounts payables ((Accounts Payable *365) / Cost of goods/ services procured) in the following format.

	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
Number of days of accounts payable	193	200

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		FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
Concentration of purchases	a.	Purchases from trading houses as % of total purchases	55.71%	52.22%*
	b.	Number of trading houses where purchases are made from	118	84*
	c.	Purchases from top 10 trading houses as % of total purchases from trading houses	84.73%	84.45%*
Concentration of Sales	a.	Sales to dealers /distributors as % of total sales	0.00%	0.00%
	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	0.00%	0.00%
Share of RPTs in	a.	Purchases (Purchases with related parties / Total Purchases)	2.35%	7.87%
	b.	Sales (Sales to related parties / Total Sales)	10.24%	18.13%
	c.	Loans & advances (Loans & advances given to related parties / Total loans & advances)	0.00%	0.00%
	d.	Investments (Investments in related parties / Total Investments made)	10.78%	26.43%

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	%age of value chain partners covered (by value of business done with such partners under the awareness programmes)
3484	CIL HSE System Requirements	100.00%

Note: The number of awareness programmes conducted for value chain partners is high due to the Company's multi-site construction operations and continuous engagement with contractors, subcontractors, suppliers, and other project-related partners across various project locations. These programmes are conducted periodically at different project sites throughout the year.

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.

Yes, the Company has established processes to identify, prevent, and manage conflicts of interest involving members of the Board through its Code of Conduct for Directors and Senior Management.

The Code outlines the core ethical and governance principles that guide Directors and Senior Management in the discharge of their duties. It requires avoidance of situations that may give rise to actual or potential conflicts of interest with the Company.

Directors are required to disclose any interests that may conflict with those of the Company, including directorships or associations with other entities, and to act in a manner that upholds the best interests of the Company and its stakeholders. The framework also addresses conflicts that may arise in the course of normal business operations and ensures that such situations are appropriately managed in compliance with applicable laws and corporate governance standards.

The Code of Conduct for Directors and Senior Management can be accessed at:

https://capacite.in/wp-content/uploads/2025/06/4.-Code-Of-Conduct-For-Board-Of-Directors-And-Senior-Management.pdf

PRINCIPLE-2

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

Capacit'e Infraprojects Limited does not manufacture or sell physical products; its sustainability impact is expressed through environmental and resource management practices embedded within its construction service delivery. A meaningful indicator of sustainable input utilisation is the reuse of construction and demolition waste as input material, 10.17% of total input material by value in FY26, up from 6.02% in FY25.

This improvement reflects the Company's efforts to integrate circular resource practices into project execution through the systematic reuse of construction debris. The Company has initiated steps toward sustainable sourcing, engaging with suppliers to encourage responsible practices across its value chain. While a fully formalised sustainable sourcing framework is evolving, the Company is strengthening its data collection and monitoring systems to enable quantified measurement and reporting in future periods.

10.17%
Reused construction and demolition waste as input (FY26)

ALIGNMENT WITH GRI STANDARDS AND UN SUSTAINABLE DEVELOPMENT GOALS (SDGS)

Framework / Standard	Topic / Reference Covered
GRI	GRI 301: Materials GRI 306: Waste
UN SDGs	SDG 9 (Industry, Innovation and Infrastructure) SDG 12 (Responsible Consumption & Production)

Global Reporting Initiative (GRI): Global Reporting Initiative (GRI) Standards are internationally recognised sustainability reporting standards that provide guidance for organisations to report their economic, environmental and social impacts.

United Nations Sustainable Development Goals (UN SDGs): United Nations Sustainable Development Goals (UN SDGs) are a collection of 17 global goals adopted by the United Nations to address key sustainability challenges, including climate action, responsible consumption, equality, and sustainable economic development.

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.

	Current Financial Year	Previous Financial Year	Details of improvements in environmental and social impacts
R&D	NA	NA	The Company is working towards establishing a system where this data can be categorically tracked & measured and hence reported
CAPEX	NA	NA	The Company is working towards establishing a system where this data can be categorically tracked & measured and hence reported

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

Yes

2b- If yes, what percentage of inputs were sourced sustainably?

The Company recognizes the importance of sustainable sourcing and has initiated steps to integrate environmental and social considerations into its procurement processes. While a formalized and fully documented sustainable sourcing framework is evolving, the Company is engaging with suppliers to encourage responsible practices across its value chain.

During the reporting period, the Company did not maintain quantified data on the percentage of inputs sourced sustainably. However, it is in the process of strengthening its data collection and monitoring systems to enable effective measurement and reporting in future periods.

The Company aims to establish a baseline and progressively enhance supplier engagement and sustainability integration, aligned with its broader environmental and social commitments, with a view to enabling structured disclosure over the next financial year.

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.

a.	Plastics (including packaging	Not Applicable
b.	E-waste	Not Applicable
c	Hazardous waste	Not Applicable
d.	Other waste	Not Applicable

Note: The Company operates in the construction and infrastructure development sector and does not manufacture or sell products. Accordingly, product end-of-life processes such as reclaiming, recycling, or disposal are not applicable. Waste generated during construction activities is managed separately through established waste management practices in compliance with applicable regulations.

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.

Following an assessment of Extended Producer Responsibility (EPR) regulations, it has been determined that these regulations are not applicable to our construction and infrastructure development activities. In lieu of EPR, we have proactively implemented a comprehensive waste management plan for each project, outlining procedures for waste identification, segregation, storage, handling, and disposal, complemented by regular monitoring and reporting. This structured approach ensures the adoption of environmentally responsible waste management practices throughout our operations, reinforcing our commitment to sustainability.

LEADERSHIP INDICATORS

1- Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for manufacturing industry) or

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.
			No		The Company, focused on construction and infrastructure development, has not undertaken formal Life Cycle Assessments (LCAs) for its projects or services to date. Nonetheless, environmental considerations are systematically integrated into project planning and execution, emphasizing sustainable material procurement, effective waste management practices, and enhanced energy efficiency measures to mitigate environmental impact.

2- If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products / services, as identified in the Life Cycle Perspective/ Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same.

Name of Product / Service	Description of the risk / concern	Action Taken
Resource Consumption	Resource efficiency	Our approach focuses on optimizing material utilization to minimize waste and reduce environmental impact. We integrate sustainable construction methodologies to ensure efficient resource use and promote environmentally responsible practices across all phases of our projects.
Waste Generation	Waste management	Waste is segregated at source to facilitate effective recycling and safe disposal. Recyclable materials are maximized for reuse, while non-recyclable waste is managed and disposed of through authorized and environmentally compliant channels.
Disturbances during Construction activities	Environmental compliance	All operations maintain strict adherence to relevant environmental regulations and permits. Proactive engagement with local communities is undertaken to mitigate disruptions, resolve concerns, and build collaborative relationships, ensuring minimal environmental impact.

Note: The Company has not undertaken a formal Life Cycle Assessment (LCA). However, environmental and social risks are identified through operational assessments, regulatory requirements, and project-level environmental management practices.

3- Percentage of recycled or reused input material to total material (by value) used in production (for manufacturing industry) or providing services (for service industry).

Indicate input material	Recycled or re-used input material to total material	
	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
Reuse of construction and demolition waste	10.17%	6.02%

4- Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled, and safely disposed, as per the following format:

	FY 2025-2026 Current Financial Year			FY 2024-2025 Previous Financial Year		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	NA			NA		
E-waste						
Hazardous waste						
Other waste						

Note: Not applicable, as the company is engaged in construction and infrastructure development activities and does not manufacture or sell products that are reclaimed at end of life. Hence, no product or packaging waste is generated requiring reuse, recycling, or safe disposal under this category.

5- Reclaimed products and their packaging materials (as percentage of products sold) for each product category.

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
NA	

Note: Not applicable, as the Company operates in the construction and infrastructure development sector and does not manufacture or sell consumer products with packaging materials that are reclaimed after sale.

PRINCIPLE-3

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

Employee well-being and occupational safety at Capacit'e Infraprojects Limited are governed through an Occupational Health and Safety Management System certified to ISO 45001:2018, covering hazard identification, risk assessment, emergency preparedness, incident management, and continuous performance monitoring across all project sites and offices.

The safety performance in FY26 reflects the system's effectiveness. Employee LTIFR remained at zero for the second consecutive year. Worker LTIFR improved from 0.206 in FY25 to 0.042 in FY26, an approximately 80% reduction. Zero working conditions and health and safety complaints were received from employees or workers during the year. All plants and offices were assessed for health and safety practices and working conditions, achieving 100% assessment coverage. The same standard was applied to value chain partners; 100% of partners by business value were assessed for health and safety practices and working conditions during the year.

During FY26, 2,550 employees were trained on health, safety, and environmental practices covering 75.60% of the total employee base. 6,560 workers were trained on the same topics, achieving 100.00% coverage during the year.

Financial protection for the workforce is structured at multiple levels. Permanent employees are covered under a Group Term Insurance Policy providing a minimum sum insured of ₹10 lakh or twice the annual CTC, whichever is higher. Workers are covered under the Workmen Compensation Policy in the event of death or injury arising in the course of employment. Among permanent employees, 87.58% are covered under health insurance and accident insurance. For workers, 100% are covered under accident insurance.

A structured grievance mechanism is in place for all employee categories, with a defined 30-day resolution process managed through HR, with escalation to the Department Head and senior leadership where required. Contractual workers at project sites have access to grievance resolution through site-level Foremen and Project Managers. All female permanent employees who availed parental leave during FY26 returned to work and were retained, with a 100% return to work and retention rate.

87.58%
Permanent employees with health insurance

100%
Offices & Sites assessed for H&S & working conditions

100%
Workers covered with Accident Insurance

0.042
Worker LTIFR (improved from 0.206)

100%
Workers trained on H&S

ALIGNMENT WITH GRI STANDARDS AND UN SUSTAINABLE DEVELOPMENT GOALS (SDGS)

Framework / Standard	Topic / Reference Covered
GRI	GRI 403: Occupational Health & Safety GRI 401: Employment (benefits, turnover, parental leave) GRI 404: Training & Education (H&S training coverage)
UN SDGs	SDG 3 (Good Health & Well-being) SDG 8 (Decent Work & Economic Growth) SDG 10 (Reduced Inequalities)

Global Reporting Initiative (GRI): Global Reporting Initiative (GRI) Standards are internationally recognised sustainability reporting standards that provide guidance for organisations to report their economic, environmental and social impacts.

United Nations Sustainable Development Goals (UN SDGs): United Nations Sustainable Development Goals (UN SDGs) are a collection of 17 global goals adopted by the United Nations to address key sustainability challenges, including climate action, responsible consumption, equality, and sustainable economic development.

ESSENTIAL INDICATORS

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

Category	Total (A)	% of employees 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 employees											
Male	1,123	997	88.78%	997	88.78%	0	0.00%	0	0.00%	0	0.00%
Female	93	68	73.12%	68	73.12%	68	73.12%	0	0.00%	0	0.00%
Total	**1,216**	**1,065**	**87.58%**	**1,065**	**87.58%**	**68**	**5.59%**	**0**	**0.00%**	**0**	**0.00%**
Other than Permanent employees											
Male	2,154	751	34.87%	751	34.87%	0	0.00%	0	0.00%	0	0.00%
Female	3	3	100.00%	3	100.00%	3	100.00%	0	0.00%	0	0.00%
Total	**2,157**	**754**	**34.96%**	**754**	**34.96%**	**3**	**0.14%**	**0**	**0.00%**	**0**	**0.00%**

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

Category	Total (A)	% of employees 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	Not Applicable										
Female											
Total											
Other than Permanent workers											
Male	6,560	0	0.00%	6,560	100%	0	0.00%	0	0.00%	0	0.00%
Female	0	0	0.00%	0	0.00%	0	0.00%		0.00%	0	0.00%
Total	**6,560**	**0**	**0.00%**	**6,560**	**100%**	**0**	**0.00%**	**0**	**0.00%**	**0**	**0.00%**

Note: The Company does not have permanent workers on its payroll

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

	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
Cost incurred on well-being measures as a % of total revenue of the company	0.07%	**0.06%**

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

Benefits	FY 2025-2026 Current Financial Year			FY 2024-2025 Previous Financial Year		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total worker	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	83.22%	41.08%	Yes	61.43%	35.08%	Yes
Gratuity	99.38%	0.00%	Yes	58.46%	0.00%	Yes
ESI	0.71%	0.00%	Yes	2.03%	0.00%	Yes
Others-Specify	0.00%	0.00%	N.A.	0.00%	0.00%	NA

*Note: For FY 2024-25, coverage relating to Provident Fund (PF), Employees' State Insurance (ESI and Gratuity for workers has been revised based on the updated information and records made available during the current period.

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.

Our premises and office facilities are designed to be accessible to employees and workers with disabilities, in compliance with the Rights of Persons with Disabilities Act, 2016. We are committed to prioritizing accessibility in future infrastructure planning and logistics, ensuring an inclusive and supportive work environment for individuals of all abilities.

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.

The Company is committed to being an equal opportunity employer and promotes a workplace culture based on fairness, inclusivity, and non-discrimination. The principles of equal opportunity and non-discrimination are embedded in the Company's Code of Conduct and employee policies, which prohibit discrimination on the basis of gender, religion, ethnicity, age, disability, or other attributes.

The Company maintains a zero-tolerance approach towards discrimination and provides appropriate mechanisms for reporting and addressing grievances related to workplace conduct. The Company continues to strengthen its policy framework in alignment with the Rights of Persons with Disabilities Act, 2016 and other applicable regulatory requirements and best practices.

Web-link to the policy: https://capacite.in/wp-content/uploads/2026/05/COMPENSATION-BENEFITS-POLICY.pdf

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

	Permanent employees		Permanent workers	
Gender	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	0.00%	0.00%	NA	
Female	100.00%	100.00%		
Total	100.00%	100.00%		

Note: No male employees availed parental leave during the reporting period. The Company does not have any permanent workers. Accordingly, return to work and retention rates for permanent workers are not applicable

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	Yes/No (If yes, then give details of the mechanism in brief)
Permanent Workers	No	NA
Other than Permanent Workers	Yes	At the site level, the Foreman and Project Manager are responsible for addressing and resolving the concerns of contractual workers.
Permanent Employees	Yes	The Company follows a structured grievance procedure to ensure prompt and fair resolution of employment-related issues. Employees can raise grievances within 30 days of the incident or the date of becoming aware of it. The policy is managed by the President/VP of HR & Administration or the HR Manager. If the employee is not satisfied with the initial response, they may escalate the grievance in writing within ten working days. All decisions must comply with company policies, applicable laws, and contractual obligations. Employees are encouraged to first address their concerns with immediate supervisors. If the issue remains unresolved, they may request a formal review by the Department Head or Director.
Other than Permanent Employees	Yes	

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

Category	FY 2025-2026 Current Financial Year			FY 2024-2025 Previous Financial Year		
	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	1,216	0	0.00%	1,065	0	0.00%
Male	1,123	0	0.00%	997	0	0.00%
Female	93	0	0.00%	68	0	0.00%
Total Permanent Workers						
Male	Not Applicable					
Female						

Note: The Company does not have permanent workers on its payroll

8- Details of training given to employees and workers.

Category	FY 2025-2026 Current Financial Year					FY 2024-2025 Previous Financial Year				
	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	3,277	2,483	75.77%	2,483	75.77%	1,748	1,748	100.00%	1,748	100.00%
Female	96	67	69.79%	67	69.79%	72	72	100.00%	72	100.00%
Total	**3,373**	**2,550**	**75.60%**	**2,550**	**75.60%**	**1,820**	**1,820**	**100.00%**	**1,820**	**100.00%**
Workers										
Male	6,560	6,560	100%	6,560	100%	6,084	6,084	100.00%	6,084	100.00%
Female	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%
Total	**6,560**	**6,560**	**100%**	**6,560**	**100%**	**6,084**	**6,084**	**100.00%**	**6,084**	**100.00%**

9- Details of performance and career development reviews of employees and worker:

Category	FY 2025-2026 Current Financial Year			FY 2024-2025 Previous Financial Year		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	3,277	1,937	59.11%	1,748	1,728	98.86%
Female	96	93	96.88%	72	71	98.61%
Total	**3,373**	**2,030**	**60.18%**	**1,820**	**1,799**	**98.85%**
Workers						
Male	6,560	0	0.00%	6,084	0	0.00%
Female	0	0	0.00%	0	0	0.00%
Total	**6,560**	**0**	**0.00%**	**6,084**	**0**	**0.00%**

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 such system?**

Yes, the Company has implemented an Occupational Health and Safety Management System (OHSMS) certified to ISO 45001:2018, encompassing key aspects of workplace health and safety.

The system comprises:

1. Hazard identification and risk assessment, with regular evaluations to identify potential hazards and implement control measures
2. Emergency preparedness and response planning, with established protocols to address various scenarios
3. Comprehensive training and awareness programs for employees on health and safety practices
4. A systematic incident reporting and investigation process, facilitating analysis and corrective actions
5. Ongoing performance monitoring and improvement initiatives, driving continuous enhancement of health and safety standards

This structured framework ensures a safe and healthy work environment for all employees.

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 employs a comprehensive, multi-layered approach to hazard identification and risk assessment, incorporating both routine and non-routine processes.

Routine Processes:

1. Regular site inspections and safety audits
2. Job Safety Analyses (JSAs) to identify potential hazards
3. Near-miss reporting and employee feedback mechanisms
4. Ongoing evaluations of workplace activities, equipment, and processes

Non-Routine Processes:

1. Specialized assessments for maintenance, shutdowns, or new projects
2. Triggered by changes in operations, new equipment, or incident investigations

Key Processes:

1. Hazard Identification and Risk Assessment (HIRA) to identify potential hazards and implement control measures
2. Job Safety Analysis (JSA) to break down tasks and identify hazards
3. Workplace inspections to monitor compliance and identify hazards
4. Incident report review to identify root causes and implement corrective actions

   This structured approach enables the Company to proactively identify and mitigate work-related hazards, ensuring a safe working environment.

c. **Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Y/N)**

Yes, the Company has established a comprehensive system for workers to report work-related hazards and near-miss incidents, featuring:

1. A designated reporting mechanism and anonymous reporting options.
2. Prompt investigation and action on reported hazards and near misses.
3. Empowerment of workers to remove themselves from hazardous situations without fear of reprisal.
4. Regular training and awareness programs on hazard reporting and safe work practices.
5. Root cause analysis of near misses to identify underlying causes and implement corrective actions.

   This proactive approach enables the organization to identify and mitigate potential hazards, ensuring a safe working environment for all workers.

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

Yes, the company offers access to non-occupational medical and healthcare services for employees and workers, supporting overall health and well-being. Services include general health check-ups, medical consultations, and other healthcare support, promoting a healthy work-life balance and addressing broader health needs.

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

Safety Incident/Number	Category	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	0.042	0.206
Total recordable work-related injuries	Employees	0	0
	Workers	8	7
No. of fatalities	Employees	0	0
	Workers	2	1
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	1	2

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

The Company is committed to providing a safe and healthy workplace for all employees, contractual workers, and other stakeholders. Its approach to occupational health and safety is supported by an Integrated Management System certified under ISO 45001:2018, which enables a structured framework for identifying and managing workplace risks.

The key measures implemented by the Company include:

1. **Regulatory Compliance:** Adherence to applicable occupational health and safety laws, regulations, and standards across all project sites and offices.

2. **Risk Management:** Identification, assessment, and mitigation of workplace hazards through regular inspections and risk assessments. Training and Awareness: Conducting regular training programs and safety awareness sessions for employees and workers, including site-specific safety protocols.
3. **Emergency Preparedness:** Periodic mock drills and emergency response training to ensure readiness in case of incidents.
4. **Health and Well-being:** Provision of medical facilities, health check-ups, and initiatives aimed at promoting employee well-being.
5. **Incident Management:** Reporting and investigation of incidents and near-misses, along with implementation of corrective and preventive actions.
6. **Continuous Improvement:** Ongoing monitoring and review of safety practices to enhance effectiveness and ensure continual improvement.

These measures collectively support the Company's commitment to maintaining a safe, healthy, and compliant working environment across its operations.

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

	FY 2025-2026 Current Financial Year			FY 2024-2025 Previous Financial Year		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions Health & Safety	NIL		NA	NIL		During the financial year 2024-2025, no complaints were received from employees and workers regarding workplace health and safety issues. This demonstrates our organization's successful efforts in maintaining a safe and healthy work environment, with zero reported complaints. It highlights the effectiveness of our health and safety management systems, policies, and procedures in place.

Note: During FY 2025-2026, no workplace health and safety complaints were received from employees and workers. This reflects the effectiveness of our health and safety management systems, policies, and procedures in maintaining a safe and healthy work environment.

14- Assessments for the year.

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	100.00%
Working Conditions	100.00%

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

The Company has established a structured incident reporting and investigation mechanism as part of its occupational health and safety management system aligned with ISO 45001:2018.

1. **Reporting and Documentation:** All safety-related incidents, including near misses and loss-time injuries, are reported and documented in a systematic manner.
2. **Root Cause Analysis (RCA):** Detailed investigations are conducted to identify underlying causes and contributing factors associated with incidents.
3. **Corrective Actions:** Based on RCA findings, corrective actions such as strengthening safety controls, revising procedures, and enhancing supervision are implemented to prevent recurrence.

4. **Preventive Measures:** Learnings from incidents are used to introduce preventive measures, including targeted safety training and awareness programs.

5. **Risk Identification and Mitigation:** The Company conducts periodic risk assessments and site inspections to identify key risks such as working at heights, equipment handling, and site operations, and implements appropriate mitigation measures.

6. **Continuous Improvement:** Insights from incidents and assessments are integrated into safety practices to enhance overall workplace safety and ensure continuous improvement.

LEADERSHIP INDICATORS

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

- **In the event of the death of Employees:**

  Yes, the Company provides life insurance coverage to its employees through a Group Term Insurance Policy. Under this policy, in the event of death of an employee, the nominated beneficiary is entitled to the following benefits: For employees, whose twice the annual CTC is less than ₹10,00,000, the sum insured will be capped at a minimum of ₹10,00,000. For employees whose twice the annual CTC exceeds ₹10,00,000, the sum insured will be provided on actuals, based on the respective CTC.

- **In the event of the death of Workers:**

  Yes, workers are covered under the Workmen Compensation Policy, which provides compensation to the nominated beneficiaries in the event of death arising out of and in the course of employment, in accordance with applicable laws.

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

The Company ensures that applicable statutory dues and compliance requirements are incorporated into contractual agreements with value chain partners, including contractors and service providers. The Company also undertakes periodic reviews and monitoring of compliance-related documents, wherever applicable, to promote adherence to statutory obligations and regulatory requirements. Any non-compliance observed is communicated to the concerned parties for necessary corrective action.

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.

	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 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
Employees	0	0	0	0
Workers	3	2	0	0

Note: The Company provides necessary medical assistance to affected workers, including bearing medical expenses until recovery, and provides compensation in line with applicable policies and statutory requirements. However, no cases during the reporting period involved rehabilitation through placement in suitable employment or employment of family members.

4- Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment? (Yes/ No)

The Company does not currently have a formal transition assistance program for employees at the time of retirement or termination of employment. However, separation and exit processes are governed by the Company's HR policies, ensuring compliance with applicable laws and contractual obligations. The Company may explore the introduction of structured transition support initiatives in line with evolving HR practices and business requirements.

5- Details on assessment of value chain partners.

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

Note: Assessment of value chain partners with respect to health and safety practices and working conditions is undertaken as part of the onboarding and engagement process. The Company evaluates applicable compliance requirements and communicates necessary expectations to value chain partners to ensure adherence to responsible business practices.

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.

The organization is committed to ensuring the health and safety of all value chain partners through a structured and proactive EHS approach.

Key components are as follows:

1. **EHS Management System:** Regular internal Environmental, Health, and Safety audits and assessments are conducted to identify opportunities for improvement. All observations and non-conformances are systematically documented and communicated to relevant stakeholders for timely resolution.
2. **Corrective Action Process Recording & Notification:** Findings from audits and inspections are comprehensively documented and promptly communicated to responsible parties. Closeout & Verification: Corrective actions are implemented, verified for effectiveness, and recorded with supporting documentation to ensure closure.
3. **Contractual Integration:** Health, Safety & Environment requirements are embedded into all contractor agreements and enforced throughout the project lifecycle. EHS expectations, responsibilities, and compliance standards are clearly defined and communicated to all partners.
4. **Supporting Documentation & Programs:** EHS Management System Manual Standard Operating Procedures and Guidelines Alignment with client and subcontractor EHS programs

Key Objectives

1. **Safe Work Environment:** Provide and maintain a safe and healthy workplace for all value chain partners.
2. **Risk Mitigation:** Proactively identify, assess, and mitigate potential EHS risks across operations.
3. **Continuous Improvement:** Foster a culture of accountability, learning, and ongoing improvement in EHS performance.

   Through these measures, the organization reinforces its commitment to partner well-being, regulatory compliance, and the creation of a safe working environment across the entire value chain.

PRINCIPLE-4

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

Stakeholder identification at Capacit'e Infraprojects Limited follows a structured, materiality-based approach evaluating the extent to which different groups influence or are affected by the Company's construction and infrastructure operations. The resulting stakeholder map spans eight groups: lenders and investors, shareholders, suppliers and contractors, regulators, customers, employees and the workforce, media, and local communities. Communities are specifically recognised as a vulnerable and marginalised stakeholder group, a categorisation that establishes a higher standard of engagement obligation.

Engagement with each group is structured around specific purpose and scope. Investor and lender interactions focus on financial performance, project progress, and regulatory compliance. Customer engagement covers project delivery, performance, and resolution of execution challenges. Employee and workforce engagement spans well-being, career development, training, and HR interactions. Community engagement is conducted through CSR initiatives, direct interaction, and NGO implementation partners, with feedback from communities incorporated into CSR planning and site-level practices.

Stakeholder inputs on economic, environmental, and social topics are incorporated through ongoing engagement mechanisms, project-level interactions, employee feedback, and community engagement and material matters are communicated to the Board as part of management reviews and strategic discussions. This enables the Board to consider stakeholder perspectives in governance and strategic decision-making.

ALIGNMENT WITH GRI STANDARDS AND UN SUSTAINABLE DEVELOPMENT GOALS (SDGS)

Framework / Standard	Topic / Reference Covered
GRI	GRI 2-29: Approach to stakeholder engagement GRI 2-25: Processes to Remediate Negative Impacts GRI 413-1 (Local Community Engagement)
UN SDGs	SDG 16 (Peace, Justice & Strong Institutions) SDG 17 (Partnerships for the Goals)

Global Reporting Initiative (GRI): Global Reporting Initiative (GRI) Standards are internationally recognised sustainability reporting standards that provide guidance for organisations to report their economic, environmental and social impacts.

United Nations Sustainable Development Goals (UN SDGs): United Nations Sustainable Development Goals (UN SDGs) are a collection of 17 global goals adopted by the United Nations to address key sustainability challenges, including climate action, responsible consumption, equality, and sustainable economic development.

ESSENTIAL INDICATORS

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

The Company identifies its stakeholders as individuals, groups, and organizations that are directly or indirectly impacted by its operations and value chain. Stakeholder identification is carried out through a structured and materiality-driven approach, considering the extent to which stakeholders influence, or are affected by, the Company's business activities.

This includes evaluating factors such as operational impact, regulatory requirements, business relationships, and stakeholder expectations.

Based on this approach, key stakeholder groups include customers, investors, regulatory authorities, employees, contract workers, local communities, government bodies, suppliers, and contractors associated with the Company's operations.

The Company engages with its stakeholders through ongoing interactions to understand their expectations, concerns, and feedback. These insights are considered in business decision-making and help align the Company's practices with stakeholder priorities.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/ No)	Channels of communication (Email, SMS, Newspaper,Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly/ others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Lender/ Investors	No	Emails, Meetings, Calls.	On Going	Timely disbursement and repayment, Financial performance and business sustainability, Regulatory and compliance adherence, Project updates
Shareholder	No	Emails, Website, Newspaper, Press Release, Earnings Call with Investors, Annual General Meeting	Annually/Half Yearly/Quarterly	Shareholders queries and concerns, Strategic plans and future growth, Financial results, Corporate governance practices
Suppliers/ Contractors	No	Calls, Emails, One-to-one meetings	As and when required	Procurement policies and contract clarity, payment terms and delivery timelines, EHS performance, training on new technology and regulatory changes
Regulators	No	Press Releases, Annual Reports, Stock Exchange filings, issue specific meetings, representations	Continuous	Reporting requirement, statutory compliance, support from authority and resolution of issues
Customers	No	Business interactions, client meetings, customer satisfaction surveys	Periodic (as required)	Customer satisfaction and feedback, project delivery timelines, performance, and resolution of execution-related challenges
Employees and Workforce	No	Employee satisfaction surveys, internal circulars and management communications, HR interactions, welfare initiatives, internal newsletters and bulletins, CSR and employee engagement programs	Periodic (as required)	Employee well-being, growth and benefits, career development, skill enhancement, training, and engagement initiatives
Media	No	Press releases, annual reports, media interactions, public disclosures, investor and shareholder meetings (AGM)	Periodic (as required)	Performance updates, key initiatives, achievements, corporate announcements, and brand communication
Communities	Yes	Direct engagement, community meetings, CSR initiatives, engagement through implementation partners (NGOs)	Periodic (as required)	Feedback on CSR initiatives, community development impact, environmental concerns, and social engagement

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.

The Company engages with its stakeholders on economic, environmental, and social topics through various formal and informal channels as part of its regular business operations. While direct consultation between stakeholders and the Board is not undertaken in all instances, stakeholder interactions are primarily managed at the operational and senior management levels. Feedback and insights gathered through these engagements are reviewed periodically by senior management.

Key matters, including stakeholder concerns, expectations, and emerging risks and opportunities, are subsequently communicated to the Board as part of management reviews, strategic discussions, and periodic updates.

This process enables the Board to consider stakeholder perspectives in decision-making and ensures alignment of the Company's business strategies with economic, environmental, and social priorities.

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 incorporates stakeholder inputs into its decision-making processes through ongoing engagement mechanisms. While these consultations are not structured as a standalone formal framework specific to environmental and social topics, stakeholder inputs are incorporated into decision-making through ongoing engagement mechanisms. Feedback from key stakeholders is gathered through various channels such as project-level interactions, employee feedback mechanisms, and community engagement initiatives.

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

The Company recognizes local communities as a key vulnerable and marginalized stakeholder group, particularly in areas surrounding its project sites. The Company engages with communities through its Corporate Social Responsibility (CSR) initiatives and direct interactions to understand their needs and concerns. Based on such engagement, the Company undertakes targeted interventions in areas such as healthcare, sanitation, and community welfare.

Key actions taken include:

- Implementation of healthcare initiatives
- Support during emergency and disaster situations
- Engagement through CSR implementation partners, including NGOs, to ensure effective outreach and impact
- Periodic interaction with community representatives to understand local concerns related to environmental and social impacts of project activities

Feedback received from communities is considered while planning and implementing CSR activities and site-level practices, enabling the Company to address local concerns and contribute to community development.

The Company continues to strengthen its community engagement processes and explore collaborations with local partners to enhance the effectiveness and reach of its initiatives.

PRINCIPLE-5

Businesses should respect and promote human rights.

Human rights governance at Capacit'e Infraprojects Limited is embedded within its HR policies, Code of Conduct, and grievance redressal framework, with oversight responsibility assigned to the Chief Human Resources Officer and the CEO. Human rights requirements are incorporated into business agreements and contracts with contractors and service providers, extending the Company's human rights commitment into its value chain.

During FY26, 1,343 employees received training on human rights issues and policies. All 3,373 employees and all 6,560 workers are paid at or above the statutory minimum wage, with 100% of permanent and other-than-permanent employees confirmed as receiving wages above the minimum. Gross wages paid to female employees as a proportion of total wages improved from 4.05% in FY25 to 5.94% in FY26.

During FY26, the Company assessed 100% of its plants and offices against five human rights parameters: child labour, forced/involuntary labour, sexual harassment, discrimination, and wages. No significant risks or concerns were identified across any category. Zero POSH complaints were filed during the year (and FY25), with 0% of complaints upheld, a consistent outcome across two reporting periods. The Company's POSH framework is supported by protections for complainants against retaliation, mandatory confidentiality, structured investigation mechanisms, and senior leadership oversight.

100%
Sites and offices assessed for child labour, forced labour, wages, sexual harassment and discrimination

5.94%
Gross wages paid to female employees (Up ~47% from FY 2024-25)

100%
Employees paid above minimum wage

Zero
POSH complaints FY26

ALIGNMENT WITH GRI STANDARDS AND UN SUSTAINABLE DEVELOPMENT GOALS (SDGS)

Framework / Standard	Topic / Reference Covered
GRI	GRI 405: Diversity and Equal Opportunity GRI 406: Non-discrimination GRI 408: Child Labour GRI 409: Forced or Compulsory Labour
UN SDGs	SDG 5 (Gender Equality) SDG 8 (Decent Work & Economic Growth) SDG 10 (Reduced Inequalities)

Global Reporting Initiative (GRI): Global Reporting Initiative (GRI) Standards are internationally recognised sustainability reporting standards that provide guidance for organisations to report their economic, environmental and social impacts.

United Nations Sustainable Development Goals (UN SDGs): United Nations Sustainable Development Goals (UN SDGs) are a collection of 17 global goals adopted by the United Nations to address key sustainability challenges, including climate action, responsible consumption, equality, and sustainable economic development.

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 2025-2026 Current Financial Year			FY 2024-2025 Previous Financial Year		
	Total (A)	No. of employees /workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
Employees						
Permanent	1,216	822	67.60%	1,065	775	72.77%
Other than permanent	2,157	521	24.15%	755	0	0.00%
Total employees	**3,373**	**1,343**	**39.82%**	**1,820**	**775**	**42.58%**
Workers						
Permanent	0	0	0.00%	0	0	0.00%
Other than permanent	6,560	0	0.00%	6,084	0	0.00%
Total workers	**6,560**	**0**	**0.00%**	**6,084**	**0**	**0.00%**

Note: The Company conducted human rights-related trainings for workers during the reporting period. However, consolidated records for such trainings were not maintained for FY26. The Company is in the process of strengthening its monitoring and documentation mechanisms and will maintain structured records for worker training coverage in future reporting periods.

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

Category	FY 2025-2026 Current Financial Year					FY 2024-2025 Previous Financial Year				
	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	1,216	0	0.00%	1,216	100.00%	1,065	0	0.00%	1,065	100.00%
Male	1,123	0	0.00%	1,123	100.00%	997	0	0.00%	997	100.00%
Female	93	0	0.00%	93	100.00%	68	0	0.00%	68	100.00%
Other than permanent	2,157	0	0.00%	2,157	100.00%	755	0	0.00%	755	100.00%
Male	2,154	0	0.00%	2,154	100.00%	751	0	0.00%	751	100.00%
Female	3	0	0.00%	3	100.00%	4	0	0.00%	4	100.00%
Workers										
Permanent	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%
Male	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%
Female	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%
Other than permanent	6,560	6,560	100.00%	0	0.00%	6,084	6,084	100.00%	0	0.00%
Male	6,560	6,560	100.00%	0	0.00%	6,084	6,084	100.00%	0	0.00%
Female	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%

Note: The workers disclosed above are contractual workers engaged at project sites. The Company ensures compliance with applicable minimum wage requirements through contractors and internal monitoring mechanisms. While several workers may have received wages higher than the prescribed minimum wages, detailed classification records for such categories were not maintained during the reporting period. The Company is in the process of strengthening its monitoring and reporting mechanisms for enhanced disclosure in future reporting periods.

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

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	3	3,00,00,000	0	0.00
Key Managerial Personnel	5	1,80,00,000	0	0.00
Employees other than BoD and KMP	1,118	5,38,173	93	4,39,625
Workers	0	0.00	0	0.00

Note: Board of Directors includes only Executive Directors. KMP includes the Managing Director and other Whole-Time Directors

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

	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
Gross wages paid to females as % of total wages	5.94%	**4.05%**

Note: The above disclosure includes only permanent employees of the Company. The Company does not have any permanent workers on its payroll.

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/No)

Yes, the Company has designated senior leadership, including the Chief Human Resources Officer (CHRO) and the Chief Executive Officer (CEO), as the focal points for addressing human rights-related concerns and issues. Human rights aspects are addressed through the Company's HR policies, Code of Conduct, and grievance redressal mechanisms, which provide channels for reporting and resolving concerns related to workplace conduct, employee welfare, and fair treatment. These matters are handled in accordance with applicable laws, internal policies, and established procedures to ensure appropriate resolution.

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

The Company has established internal mechanisms to address grievances related to human rights issues through its HR policies, Code of Conduct, and grievance redressal framework.

Grievances may be raised through reporting supervisors, site management, or directly to the Human Resources (HR) department. Concerns are initially addressed at the supervisory or managerial level and are escalated to senior management, including the CHRO, where required.

All grievances are documented, reviewed, and investigated in a timely and fair manner. Based on the findings, appropriate corrective and disciplinary actions are taken in accordance with Company policies and applicable laws. Senior leadership, including the CHRO and CEO, provide oversight in addressing significant or escalated human rights-related concerns to ensure appropriate resolution.

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

	FY 2025-2026 Current Financial Year			FY 2024-2025 Previous Financial Year		
	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	NIL	NIL	NA	NIL	NIL	NA
Discrimination at workplace						
Child Labour						
Forced Labour/Involuntary Labour						
Wages						
Other human rights related issues						

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

	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
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	0.00%	0.00%
Complaints on POSH upheld	0	0

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

The Company has established mechanisms to prevent adverse consequences to complainants in cases of discrimination and harassment through its Policy on Prevention of Sexual Harassment (POSH), Code of Conduct, and Vigil Mechanism Policy.

Key safeguards include:

- **Protection from Retaliation:** The Company ensures that complainants and whistle-blowers are protected from any form of retaliation, discrimination, victimization, or adverse employment consequences arising from reporting concerns in good faith.
- **Confidentiality:** All complaints are handled with strict confidentiality to protect the identity of the complainant and maintain privacy throughout the investigation process.
- **Structured Grievance Redressal:** Complaints are addressed through defined procedures, including formal investigation mechanisms under the POSH framework and internal grievance systems.
- **Escalation and Oversight:** Sensitive matters may be escalated to senior management or appropriate committees to ensure fair and unbiased resolution.
- **Prevention of Misuse of Authority:** The Company prohibits misuse of authority that may hinder reporting or adversely affect the complainant's ability to perform their duties.

These mechanisms ensure a safe reporting environment and reinforce the Company's commitment to ethical conduct, fairness, and employee well-being.

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

Yes, the Company incorporates relevant human rights and ethical conduct requirements within its business agreements and contracts, particularly with contractors and service providers.

10- Assessments for the year.

	% of your plants and offices that were assessed by entity or statutory authorities or third parties)
Child Labour	100.00%
Forced Labour/Involuntary Labour	100.00%
Sexual Harassment	100.00%
Discrimination at workplace	100.00%
Wages	100.00%
Others – please specify	-

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

No significant risks or concerns were identified during the assessments related to child labour, forced or involuntary labour, sexual harassment, discrimination, and wages. The Company continues to monitor these areas through its established policies, grievance redressal mechanisms, and internal controls. Wherever minor observations arise, appropriate corrective actions are taken in a timely manner in accordance with Company policies and applicable laws.

LEADERSHIP INDICATORS

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

The Company has not received any formal human rights-related grievances during the reporting period (FY 2025–26), and therefore no business process modifications were required in response to such complaints. However, the Company has established mechanisms to proactively identify and address potential human rights concerns through its HR policies, grievance redressal framework, and internal controls.

The Company follows an open and accessible reporting environment for employees, contractors, and other stakeholders to raise concerns. Periodic internal reviews, audits, and employee engagement mechanisms are undertaken to identify areas for improvement. Insights from these processes are considered in strengthening existing practices related to workplace conduct, safety, and employee well-being.

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

The Company has not conducted a formal human rights due diligence assessment during the reporting period. However, human rights considerations are embedded within the Company's existing policies and operational practices.

These include adherence to applicable labour laws, Code of Conduct, HR policies, and contractual requirements for contractors and service providers. The Company undertakes periodic site inspections and internal reviews to assess working conditions, including aspects related to employee welfare, safety, and fair treatment.

Any observations identified during such reviews are addressed through corrective actions in line with established procedures. These practices enable the Company to monitor and manage potential human rights risks across its operations and value chain.

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?

Yes

4- Details on assessment of value chain partners.

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	During FY26, the Company did not conduct a formal assessment of value chain partners on the above parameters. However, assessments and engagements were undertaken during the previous reporting period. The Company remains committed to strengthening responsible business practices across its value chain and enhancing its assessment and monitoring mechanisms in future reporting periods.
Discrimination at workplace	
Child Labour	
Forced Labour/Involuntary Labour	
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.

During FY 2025–26, the Company did not conduct formal assessments of value chain partners. Accordingly, no significant risks or concerns requiring corrective action were identified during the reporting period.

However, the Company continues to monitor compliance through contractual requirements, site-level supervision, and ongoing engagement with contractors and service providers. Any observations identified during operational reviews are addressed through appropriate corrective measures and reinforcement of compliance requirements.

The Company remains committed to promoting responsible business practices and ensuring adherence to applicable human rights standards and statutory requirements across its value chain.

PRINCIPLE-6

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

Capacit'e Infraprojects Limited tracks and discloses its energy, water, waste, air emissions, and greenhouse gas footprint across its construction operations, using the Karbon platform by Planet Sustech. Total Scope 1 and Scope 2 GHG emissions for FY26 stood at 8,414.01 tCO_2e. Scope 2 emissions from grid electricity declined from 7,507.49 tCO_2e in FY25 to 5,104.67 tCO_2e, a reduction of approximately 32% year-on-year. Combined Scope 1 and Scope 2 emission intensity improved from 3.92 tCO_2e per Crore ₹ in FY25 to 3.76 tCO_2e per Crore ₹ in FY26. Scope 3 tracking was expanded in FY26 to include Business Travel as a new category alongside Fuel and Energy Related Activities and Waste Generated in Operations totalling 2,918.04 tCO_2e at an intensity of 1.31 tCO_2e per crore of turnover, with the Company committed to capturing additional Scope 3 categories in future reporting periods.

Water withdrawal from third-party sources reduced from 3,13,245 KL in FY25 to 1,61,113.77 KL in FY26. Water intensity improved from 139.53 KL per ₹ Crore of revenue to 60.93 KL per ₹ Crore of revenue ₹, a 56% improvement reflecting significantly more efficient water utilisation per unit of revenue. Total waste generated during FY26 was 25,283.46 MT, of which 21,748.46 MT (86%) was recycled. Construction debris is used for backfilling at project sites. Waste intensity improved from 12.54 MT per Crore ₹ in FY25 to 11.31 MT per Crore ₹ in FY26. Zero environmental non-compliances were recorded under the Water Act, Air Act, or Environment Protection Act during the year, and none of the Company's operations are located in or adjacent to ecologically sensitive areas.

~394 tCO_2e
Scope 1 and Scope 2 emissions reduced

32%
Scope 2 emissions reduced

60.93
Water intensity kL/Cr (down from 139.53)

86%
Waste recovered through recycling

ALIGNMENT WITH GRI STANDARDS AND UN SUSTAINABLE DEVELOPMENT GOALS (SDGS)

Framework / Standard	Topic / Reference Covered
GRI	GRI 302: Energy GRI 303: Water & Effluents GRI 305: Emissions GRI 306: Waste
UN SDGs	SDG 6 (Clean Water & Sanitation) SDG 12 (Responsible Consumption & Production) SDG 13 (Climate Action)

Global Reporting Initiative (GRI): Global Reporting Initiative (GRI) Standards are internationally recognised sustainability reporting standards that provide guidance for organisations to report their economic, environmental and social impacts.

United Nations Sustainable Development Goals (UN SDGs): United Nations Sustainable Development Goals (UN SDGs) are a collection of 17 global goals adopted by the United Nations to address key sustainability challenges, including climate action, responsible consumption, equality, and sustainable economic development.

ESSENTIAL INDICATORS

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

Parameter	Unit	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
From renewable sources			
Total electricity consumption (A)	Gigajoule (GJ)	0	0
Total fuel consumption (B)	Gigajoule (GJ)	0	0
Energy consumption through other sources (C)	Gigajoule (GJ)	0	0
Total energy consumed from renewable sources (A+B+C)	Gigajoule (GJ)	0	0
From non-renewable sources			
Total electricity consumption (D)	Gigajoule (GJ)	25,882.83	37,176.03
Total fuel consumption (E)	Gigajoule (GJ)	44,442.55	19,123.83
Energy consumption through other sources (F)	Gigajoule (GJ)	0	0
Total energy consumed from non renewable sources (D+E+F)	Gigajoule (GJ)	70,325.38	56,299.85
Total energy consumed (A+B+C+D+E+F)	Gigajoule (GJ)	70,325.38	56,299.85
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	Gigajoule (GJ) / Crore Rs	31.46	25.07
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	-	639.9	518.14
Energy intensity in terms of physical output	-	0	0
Energy intensity (optional) – the relevant metric may be selected by the entity	-	0	0

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

No independent assessment or evaluation has been carried out by an external agency to verify our energy consumption and intensity data.

Energy intensity adjusted for Purchasing Power Parity (PPP) has been calculated using the International Monetary Fund (IMF) PPP conversion factor. The PPP conversion factor considered is 20.34 for FY26 and 20.66 for FY25.

ESG data compilation, monitoring and calculations have been facilitated through Planet Sustech's ESG management platform, KARBON, which supports structured data collection, calculation and reporting of sustainability performance indicators.

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.

The Company does not have any sites or facilities designated as Designated Consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India, as its operations do not fall under the specified energy-intensive sectors covered under the scheme. Accordingly, the requirements related to target achievement under the PAT scheme are not applicable.

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

Parameter	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	0	0
(iii) Third party water	1,61,113.77	3,13,245
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilo litres) (i + ii + iii + iv + v)	1,61,113.77	3,13,245
Total volume of water consumption (in kilo litres)	1,36,229.59	3,13,245

Parameter	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
Water intensity per rupee of turnover (Total water consumption / Revenue from operations) (kilo litres / Crore Rs.)	60.93	139.53
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	1,239.32	2,882.86
Water intensity in terms of physical output	0	0
Water intensity (optional) – the relevant metric may be selected by the entity	0	0

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

No independent assessment/evaluation/assurance of the water withdrawal and consumption data has been carried out by an external agency during the reporting period.

Water intensity adjusted for Purchasing Power Parity (PPP) has been calculated using the International Monetary Fund (IMF) PPP conversion factor. The PPP conversion factor considered is 20.34 for FY26 and 20.66 for FY25.

ESG data compilation, monitoring and calculations have been facilitated through Planet Sustech's ESG management platform, KARBON, which supports structured data collection, calculation and reporting of sustainability performance indicators.

The reduction in water withdrawal and consumption during FY26 is primarily attributable to the nature and stage of execution of EPC projects during the reporting period. Certain projects were in phases that required comparatively lower water usage, resulting in reduced overall water requirements as compared to the previous financial year.

4- Provide the following details related to water discharged.

Parameter	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(ii) To Groundwater	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iii) To Seawater	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iv) Sent to third-parties	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(v) Others	24,884.18	0
- No treatment	24,884.18	0
- With treatment – please specify level of treatment	0	0
Total water discharged (in kilolitres)	**24,884.18**	**0**

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

No independent assessment/evaluation/assurance has been carried out by an external agency during the reporting period.

ESG data compilation, monitoring and calculations have been facilitated through Planet Sustech's ESG management platform, KARBON, which supports structured data collection, calculation and reporting of sustainability performance indicators.

The Company has initiated systematic tracking and recording of water discharge data during FY 2025–26 to strengthen environmental data monitoring and reporting practices. Accordingly, comparative data for previous reporting periods may not be available.

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

The Company operates in the construction and infrastructure sector, where implementation of Zero Liquid Discharge (ZLD) across all project sites is constrained by site-specific factors such as geographical conditions, infrastructure availability, and regulatory requirements. However, the Company has adopted water conservation practices such as rainwater harvesting and efficient water usage at project sites. Given the nature of operations, water is primarily consumed for construction activities such as curing and dust suppression, with minimal direct discharge. The Company continues to explore opportunities to strengthen its water management practices in line with environmental sustainability objectives.

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

Parameter	Unit	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
NOx	µg/m^3	35.3	44.09
SOx	µg/m^3	24.7	27.43
Particulate matter (PM)	µg/m^3	91.8	80.13
Persistent organic pollutants (POP)	µg/m^3	0	0
Volatile organic compounds (VOC)	µg/m^3	0	0
Hazardous air pollutants (HAP)	µg/m^3	0	0
Others – please specify	µg/m^3	0.57	0.61

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

Yes, M/s Aditya Environmental Services Pvt. Ltd. & M/s Green circle, as an external agency has been appointed for calculating air emissions.

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

Parameter	Unit	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes OF CO2 equivalent	3,309.34	1,300.01
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes OF CO2 equivalent	5,104.67	7,507.49
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	Gigajoule (GJ) / Crore Rs	3.76	3.92
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 / Revenue from operations adjusted for PPP)	Not Applicable	76.48	81.06
Total Scope 1 and Scope 2 emission intensity in terms of physical output	Not Applicable	0	0
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	Not Applicable	0	0

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

No independent assessment/evaluation/assurance of Scope 1 and Scope 2 greenhouse gas (GHG) emissions data has been carried out by an external agency during the reporting period.

Total Scope 1 and Scope 2 emission intensity adjusted for Purchasing Power Parity (PPP) has been calculated using the Purchasing Power Parity conversion factor published by the International Monetary Fund (IMF). The PPP conversion factor considered is 20.34 for FY26 and 20.66 for FY25.

ESG data compilation, monitoring and calculations have been facilitated through Planet Sustech's ESG management platform, KARBON, which supports structured data collection, calculation and reporting of sustainability performance indicators.

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

The Company remains committed to minimizing its environmental footprint, with greenhouse gas emissions identified as a material focus area under our Climate Action strategy. We recognize the urgency of addressing climate change and the role of the construction and infrastructure sector in supporting global decarbonization efforts. While standalone projects dedicated exclusively to GHG reduction have not yet been initiated, our ongoing operational initiatives directly contribute to emissions mitigation.

These include:

- Implementing energy efficiency measures through the adoption of energy-efficient equipment
- Optimizing resource utilization
- Executing waste reduction programs that collectively lower our carbon intensity across project lifecycles.

To strengthen our climate response:

- We are developing a comprehensive GHG Emissions Reduction Roadmap. This will begin with a baseline assessment of our Scope 1 and Scope 2 emissions in line with the GHG Protocol, followed by the establishment of short-, medium-, and long-term reduction targets aligned with industry benchmarks and climate science.
- The roadmap will further identify and prioritize decarbonization initiatives, including renewable energy integration and low-carbon technologies, supported by robust monitoring and transparent disclosure mechanisms.

Through this structured approach, we aim to systematically manage our GHG emissions, enhance operational resilience, and make a meaningful contribution to global climate change mitigation while advancing our long-term sustainability objectives.

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

Parameter	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year*
Total Waste generated (in metric tonnes)		
Plastic waste (A)	0.032	0
E-waste (B)	0.009	0
Bio-medical waste (C)	0.018	0
Construction and demolition waste (D)	4,417.18	6,005.8
Battery waste (E)	0	0
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (G)	0.028	0
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	20,866.20	22,144.72
Total (A+B + C + D + E + F + G + H)	**25,283.46**	**28,150.52**
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations) (metric tonnes / Crore Rs.)	11.31	12.54
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	230.05	259.07
Waste intensity in terms of physical output	0	0
Waste intensity (optional) – the relevant metric may be selected by the entity	0	0
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	21,748.46	21,184.71
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total	**21,748.46**	**21,184.71**

Parameter	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year*
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	3,535.00	960.01
(ii) Landfilling	0	6,005.8
(iii) Other disposal operations	0	0
Total	**3,535.00**	**6,965.81**

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 independent assessment/evaluation/assurance of waste management data has been carried out by an external agency during the reporting period.

Waste intensity adjusted for Purchasing Power Parity (PPP) has been calculated using the Purchasing Power Parity conversion factor published by the International Monetary Fund (IMF). The PPP conversion factor considered is 20.34 for FY26 and 20.66 for FY25.

ESG data compilation, monitoring and calculations have been facilitated through Planet Sustech's ESG management platform, KARBON, which supports structured data collection, calculation and reporting of sustainability performance indicators.

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

Our organization has established a comprehensive waste management system that adheres to the principles outlined in the ISO 14001:2015 standards. This system is designed to minimize waste generation, promote sustainable practices, and ensure environmentally responsible waste disposal. At the core of our waste management approach are several key practices.

- Firstly, we implement effective waste segregation at source, categorizing waste into distinct streams to facilitate efficient management and maximize opportunities for recycling and recovery.
- This is complemented by robust recycling programs that target materials such as metals, concrete, and plastics, thereby reducing the volume of waste sent to landfills and conserving valuable resources.
- In addition to these practices, we adhere to strict protocols for the handling, storage, and disposal of hazardous waste.
- This includes ensuring that all hazardous materials are stored in designated areas with appropriate safety measures and disposed of through authorized vendors.

Our commitment to waste minimization is further underscored by our ongoing efforts to evaluate and optimize our processes, with the aim of reducing waste generation at its source.

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

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

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
As a real estate developer, our primary focus is on project development and execution. For environmental clearances and conducting Environmental Impact Assessments (EIAs), the responsibility lies with the respective project owners, who are required to obtain necessary approvals and comply with relevant environmental regulations.			No		Not Applicable

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). 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 noncompliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
NA	NA	NIL	The Company prioritizes compliance with environmental laws and regulations relevant to its operations. As a real estate developer focusing on project management and execution, we collaborate with project owners who are responsible for obtaining environmental clearances. Together, we ensure adherence to environmental standards throughout the project lifecycle, promoting sustainable development practices.

LEADERSHIP INDICATORS

1- **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:

(i) **Name of the area**

None of our offices are located in water-stressed areas, and therefore, we do not have any water withdrawal, consumption, or discharge in such areas to report.

(ii) **Nature of operations**

Not Applicable

(iii) **Water withdrawal, consumption and discharge in the following format:**

Parameter	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	0	0
(iii) Third party water	0	0
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres)	**0**	**0**
Total volume of water consumption (in kilolitres)	**0**	**0**
Water intensity per rupee of turnover (Water consumed / turnover)	0	0
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	0	0

Parameter	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
Water intensity in terms of physical output	0	0
Water intensity (optional) – the relevant metric may be selected by the entity	0	0
Water discharge by destination and level of treatment (in kilolitres)		
(i) Surface water	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(ii) To Groundwater	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iii) To Seawater	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iv) Sent to third-parties	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(v) Others	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
Total water discharged (in kilo litres)	**0**	**0**

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.

None of our offices are in water-stressed areas, so we don't have water withdrawal, consumption, or discharge data to report for such areas. Given our locations, an external assessment on water usage in water-stressed areas isn't applicable. We still keep an eye on our water usage and implement best practices to conserve water across our operations.

2. Please provide details of total Scope 3 emissions & its intensity, in the following format:

Parameter	Unit	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	2,918.04	2,957.17*
Total Scope 3 emissions per rupee of turnover	Metric tonnes of CO2/Crore Rs	1.31	1.32*
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	-	0	0

*FY 2024–25 data has been revised based on updated information and records made available during the current reporting period.

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

No independent assessment/evaluation/assurance of Scope 3 greenhouse gas (GHG) emissions data has been carried out by an external agency during the reporting period.

ESG data compilation, monitoring and calculations have been facilitated through Planet Sustech's ESG management platform, KARBON, which supports structured data collection, calculation and reporting of sustainability performance indicators.

During the calculation of Scope 3, we have considered categories:

The increase in Scope 3 emissions during FY 2025–26 is mainly due to improved data coverage and the inclusion of business travel emissions, which were captured and reported during the current reporting period.

- S3C3: Fuel & Energy Related Activities
- S3C5: Waste Generated in Operations
- S3C6: Business Travel

3- With respect to the ecologically sensitive areas reported at Question 11 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along -with prevention and remediation activities.

The Company does not have any operational facilities located within or adjacent to ecologically sensitive areas during the reporting period. Accordingly, no significant direct or indirect impacts on biodiversity in such areas have been identified. However, the Company remains committed to environmental protection and ensures compliance with applicable environmental regulations during project execution.

Preventive measures such as site-level environmental assessments, controlled construction practices, and adherence to regulatory requirements are followed to minimize any potential impact on surrounding ecosystems. The Company continues to exercise due diligence in project planning and execution to avoid adverse impacts on biodiversity.

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.

Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
Construction debris are used for Backfilling purpose, waste steel bars are recycled to manufacture secondary steel.	Our organization optimizes resource utilization by repurposing construction debris for backfilling activities and recycling waste steel bars to manufacture secondary steel, thereby enhancing resource efficiency and minimizing waste generation within our operations.	Reduction in new/fresh/raw material consumption
Curing wastewater is reused at site after primary treatment for eliminating dust	At our site, curing wastewater is subjected to primary treatment and subsequently reused for dust suppression purposes, thereby contributing to water conservation efforts and optimizing resource utilization.	Reduction in fresh water consumption also preventing air pollution

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

The Company has implemented a comprehensive risk assessment system to identify and mitigate risks associated with natural events.

This involves collaboration with external experts to assess risks, develop mitigation strategies, and evaluate their effectiveness. To ensure preparedness for emergency situations, comprehensive emergency preparedness plans are established at each project site. These plans outline response procedures to prevent and mitigate hazards, risks, and environmental impacts, including provisions for first aid, emergency investigation, and recurrence prevention.

The Company prioritizes communication and awareness among workers, periodically communicating duties and responsibilities to ensure effective response in emergency situations. This structured approach enables proactive risk management and maintains a safe working environment across project sites.

Key components of this approach include:

- Risk assessment and mitigation
- Emergency preparedness plans
- Worker communication and awareness
- Regular evaluation and improvement of measures.

By adopting this methodology, the Company demonstrates its commitment to managing risks and ensuring a safe working environment.

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 is committed to minimizing its environmental footprint across the entire value chain. While no material adverse environmental impacts have been identified to date, we recognize the critical role of responsible supply chain practices in advancing our sustainability objectives and managing long-term environmental risk.

At present, the Company does not maintain a formal supplier audit mechanism. However, we actively promote responsible sourcing and are strengthening supplier engagement on ESG matters. As part of our ongoing ESG initiatives, we are evaluating structured frameworks and due diligence processes to assess and guide supplier environmental and social performance.

These frameworks are intended to enhance transparency, accountability, and environmental stewardship across our supply chain. By integrating supplier sustainability expectations into our procurement and contract management processes, we aim to mitigate potential risks, encourage adoption of sustainable practices, and build a more responsible and resilient value chain in alignment with global ESG standards.

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

During FY 2025–2026, the Company did not conduct a formal assessment of its value chain partners. However, we remain firmly committed to embedding sustainable practices across our value chain and upholding the highest standards of environmental responsibility and operational excellence.

To advance this commitment, we will initiate a structured evaluation process in the forthcoming reporting cycle. This initiative will focus on assessing ESG performance, strengthening supplier engagement, and supporting our partners in adopting responsible practices. Through this approach, we aim to enhance transparency, mitigate potential risks, and drive continuous improvement across our value chain in alignment with global sustainability frameworks.

8- Introduction of Green Credits Disclosure

8 i- Green Credits generated or procured by the listed entity.

0

8 ii- Green Credits generated or procured by the top ten value chain partners (based on purchase and sales value).

Not Applicable

PRINCIPLE-7

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

Capacit'e Infraprojects Limited is a member of the Project Exports Promotion Council of India, a national-level industry body that facilitates access to international project contracts and supports the growth of Indian construction and infrastructure companies in global markets. This affiliation reflects the Company's engagement with the broader construction sector ecosystem at a national level. No adverse orders related to anti-competitive conduct were recorded against the Company during FY26, consistent with the Company's commitment to fair and transparent business practices.

Zero
Anti-competitive conduct cases

ESSENTIAL INDICATORS

1- a. Number of affiliations with trade and industry chambers/ associations.

1 (One)

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.

S. No	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/associations (State/National)
1	Project Exports Promotion Council of India	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
	NIL	

LEADERSHIP INDICATORS

1- Details of public policy positions advocated by the entity:

S. NO	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/Quarterly / Others – please specify)	Web Link, if available
			NIL		

PRINCIPLE-8

Businesses should promote inclusive growth and equitable development.

Capacit'e Infraprojects Limited's contribution to inclusive growth is expressed through two primary channels: corporate social responsibility programmes targeting health, education, and community welfare, and its procurement and employment footprint in the domestic economy.

On the procurement side, 9.22% of input material by value was sourced directly from MSMEs and small producers in FY26, up from 4.52% in FY25, reflecting a near doubling of small enterprise participation in the Company's supply chain within a single year. Domestic sourcing stood at 90.78%, keeping the majority of procurement spend within the Indian economy and supporting local supplier development.

11
CSR initiatives in healthcare, education, women's empowerment, disability support, and community welfare sector

90.78%
Domestic sourcing

9.22%
MSME sourcing

The Company's employment and wage footprint spans urban and metropolitan locations across 18 states, with 30% of total wage costs attributed to urban locations and 70% to metropolitan locations, consistent with the Company's project portfolio concentrated in India's high-growth cities and urban centres.

Community engagement at project sites is maintained through multiple active channels: direct interaction by project teams with local residents, periodic community meetings, complaint boxes at project sites for anonymous feedback, and digital and telephonic channels through the Company's website. Concerns received are reviewed by site management and escalated for resolution.

The Company's CSR programmes during FY26 spanned eleven initiatives covering capacity building for visually impaired persons, strengthening of mental healthcare infrastructure, medical support for children, women's empowerment through awareness theatre, medical relief for the underprivileged, animal welfare, school transportation support for Zilla Parishad students, and community health awareness through medical camps and contribution to Swachh Bharat. Two programmes with documented beneficiary counts reached 3,200 individuals through safety footwear distribution to traffic police and 771 individuals through community health camps, with several further programmes delivering long-term social outcomes across health, education, and welfare.

ALIGNMENT WITH GRI STANDARDS AND UN SUSTAINABLE DEVELOPMENT GOALS (SDGS)

Framework / Standard	Topic / Reference Covered
GRI	GRI 203: Indirect Economic Impacts GRI 413: Local Communities
UN SDGs	SDG 1 (No Poverty) SDG 3 (Good Health & Well-being) SDG 4 (Quality Education) SDG 8 (Decent Work & Economic Growth) SDG 10 (Reduced Inequalities)

Global Reporting Initiative (GRI): Global Reporting Initiative (GRI) Standards are internationally recognised sustainability reporting standards that provide guidance for organisations to report their economic, environmental and social impacts.

United Nations Sustainable Development Goals (UN SDGs): United Nations Sustainable Development Goals (UN SDGs) are a collection of 17 global goals adopted by the United Nations to address key sustainability challenges, including climate action, responsible consumption, equality, and sustainable economic development.

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
NA					

Note: During the reporting period, the Company did not undertake any projects that required Social Impact Assessment (SIA) under applicable laws. Accordingly, the above disclosure is 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.

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 FY (In INR)
NA					

Note: During the reporting period, the Company did not undertake any projects involving Rehabilitation and Resettlement (R&R) obligations under applicable laws. Accordingly, the above disclosure is not applicable.

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

The Company is committed to fostering open communication and addressing concerns of local communities associated with its project sites. While a formalized community grievance redressal mechanism is currently evolving, the Company facilitates the receipt and resolution of grievances through multiple engagement channels.

These include:

- Direct Interaction: Project teams maintain regular communication with local residents to understand and address concerns.
- Community Meetings: Periodic meetings are conducted to share project updates and discuss community-related issues.
- Complaint Boxes: Complaint boxes are placed at project sites to enable stakeholders to provide feedback, including anonymously.
- Digital and Telephonic Channels: Stakeholders may also reach out through contact details, including email and phone numbers available on the Company's website and project communications.

Concerns received through these channels are reviewed by site management and escalated to appropriate personnel for resolution. The Company is in the process of strengthening its framework by developing a more structured grievance redressal mechanism, including defined processes and responsibilities, to ensure timely and effective resolution of community concerns.

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

	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
Directly sourced from MSMEs/ small producers	9.22%	4.52%
Directly from within India	90.78%	95.48%

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.

Location	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
Rural	0.00%	0.00%
Semi-urban	0.00%	0.00%
Urban	30.00%	35.87%
Metropolitan	70.00%	64.13%

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

LEADERSHIP INDICATORS

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

Details of negative social impact identified	Corrective action taken
To date, the Company has not undertaken projects that have necessitated the conduct of a Social Impact Assessment	

2- Provide the following information on CSR projects undertaken by your entity in designated aspirational districts as identified by government bodies.

S. NO	State	Aspirational District	Amount spent (In INR)
NIL			

3- (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups? (Yes/No)-

No, the Company does not currently have a formal preferential procurement policy specifically for suppliers comprising marginalized or vulnerable groups. However, procurement decisions are made based on defined criteria such as quality, cost, reliability, and compliance with applicable standards.

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

No

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

NA

4- 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:

S. NO	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes / No)	Basis of calculating benefit share
1	Not applicable. The Company core business activities primarily focus on real estate development. These activities typically don't involve the use of traditional knowledge in the current financial year. However, we recognize the importance of respecting and potentially incorporating traditional knowledge in future endeavors. We will report on any relevant developments in future BRSR reports.			

5- 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	

6- Details of beneficiaries of CSR Projects.

S. NO	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable & marginalized groups
1	Capacity building of visually impaired persons	NA	NA
2	Strengthening mental healthcare infrastructure		
3	Medical support for children		
4	Women empowerment through awareness theatre initiative		
5	Welfare Expense		
6	Medical relief to the underprivileged		
7	Animal Welfare		
8	School transportation support for Zilla Parishad students		
9	Shoes to traffic police to support their safety and comfort during duty	3,200	
10	Community health awareness through medical camps	771	

Note: The number of beneficiaries and percentage of beneficiaries from vulnerable and marginalised groups have been disclosed wherever the information was quantifiable and available. For certain CSR initiatives, the exact number and classification of beneficiaries could not be reasonably quantified.

PRINCIPLE-9

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

Capacit'e Infraprojects Limited operates in the business-to-business (B2B) civil construction and infrastructure development sector, where the concept of "consumer" is the project owner or client rather than an end retail consumer. Client feedback is received through direct business interactions, client meetings, and customer satisfaction surveys conducted periodically. All communications received through the Company's official website, including contact forms, designated email addresses, and phone channels, are reviewed by relevant departments and addressed in a timely manner.

Zero consumer complaints were received in respect of data privacy, advertising, cyber security, delivery of essential services, or trade practices in FY26 or FY25. Zero product recalls and zero data breaches were recorded. The Company's IT infrastructure is supported by secure cloud-based environments including deployment on Amazon Web Services, with access controls and monitoring mechanisms in place.

For safety communication to project-related stakeholders, the Company conducts toolbox talks, safety training sessions, and awareness programmes for employees, contractors, and workers, ensuring that safe project execution practices are communicated to all relevant parties. Standard operating procedures and safety guidelines are disseminated throughout the project delivery process.

Zero
Customer complaints FY26

Zero
Data breaches

ALIGNMENT WITH GRI STANDARDS AND UN SUSTAINABLE DEVELOPMENT GOALS (SDGS)

Framework / Standard	Topic / Reference Covered
GRI	GRI 418: Customer Privacy GRI 417: Marketing & Labelling
UN SDGs	SDG 9 (Industry, Innovation and Infrastructure) SDG 16 (Peace, Justice & Strong Institutions)

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ESSENTIAL INDICATORS

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

The Company, being engaged in the construction and infrastructure development sector, primarily operates on a business-to-business (B2B) model, and direct consumer interaction is limited. However, the Company has established mechanisms to receive and respond to queries, feedback, and concerns from stakeholders.

Stakeholders can reach out through the official contact channels available on the Company's website, including designated email IDs and contact numbers. Additionally, the website provides an online contact form through which stakeholders can submit their queries or feedback.

All communications received through these channels are reviewed by the concerned departments and appropriate actions are taken to address the queries or concerns in a timely manner.

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

	As a percentage to total turnover
Environmental and social parameters relevant to the product	Not Applicable
Safe and responsible usage	
Recycling and/or safe disposal	

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

	FY 2025-2026 Current Financial Year			FY 2024-2025 Previous Financial Year		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	NIL			NIL		
Advertising						
Cyber-security						
Delivery of essential services						
Restrictive Trade Practices						
Unfair Trade Practices						
Other						

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

	Number	Reasons for recall
Voluntary recalls	NIL	NA
Forced recalls		

5- Does the entity have a framework/ policy on cyber security and risks related to data privacy? (Yes/No) If available, provide a web-link of the policy

The Company has initiated the process of strengthening its cybersecurity and data privacy practices in collaboration with its implementation partner, CYRAAC, to establish appropriate cybersecurity compliance measures. While a formal framework is currently under development, the Company continues to focus on implementing necessary controls and practices to safeguard information and mitigate cyber risks. The Company remains committed to establishing a comprehensive cybersecurity and data protection framework aligned with applicable standards and best practices.

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.

The Company operates in the construction and infrastructure development sector, and its core business activities do not involve product recalls or delivery of essential consumer services. Accordingly, no instances requiring corrective actions have arisen in these areas during the reporting period.

No cases related to advertising or regulatory penalties concerning safety of products or services were reported during the FY26.

With respect to cybersecurity and data privacy, no material incidents or breaches were reported during the reporting period. The Company has initiated steps to strengthen its cybersecurity framework in collaboration with its implementation partner and continues to enhance its information security practices. The Company's IT infrastructure is supported by secure cloud-based environments, including deployment on platforms such as Amazon Web Services (AWS), along with appropriate access controls and monitoring mechanisms.

Accordingly, no corrective actions were required during the reporting period in relation to the above areas.

7- Provide the following information relating to data breaches:

a. **Number of instances of data breaches**

Nil

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

NA

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

NA

LEADERSHIP INDICATORS

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

Information on the Company's projects, services, and business offerings can be accessed through its official website. Detailed information on completed and ongoing projects is available at: https://capacite.in/our-portfolio/

In addition, stakeholders can access relevant information through other sections of the Company's website, including corporate disclosures, investor communications, and public announcements. The Company also shares updates through official communications such as annual reports, press releases, and investor presentations.

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

The Company operates in the construction and infrastructure development sector and primarily engages in business-to-business (B2B) transactions. Accordingly, direct interaction with end consumers is limited. However, the Company places strong emphasis on promoting safe and responsible practices across its operations.

This includes conducting safety trainings, tool-box talks, and awareness programs for employees, contractors, and workers at project sites.

Standard operating procedures and safety guidelines are communicated to ensure safe execution of projects. The Company also works closely with contractors and suppliers to ensure adherence to applicable safety standards and regulatory requirements. These measures collectively contribute to ensuring safe and responsible delivery of its services.

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

The Company operates in the construction and infrastructure development sector and does not directly provide essential consumer services. Accordingly, the risk of disruption or discontinuation of essential services is not directly applicable to its operations.

However, the Company recognizes that its project activities may have an indirect impact on public utilities and local communities. In such cases, the Company maintains communication with relevant stakeholders, including clients, local authorities, and affected communities, to provide updates and address concerns.

Appropriate coordination and advance planning are undertaken at project sites to minimize disruptions, and necessary information is communicated through site-level interactions and coordination with concerned authorities.

Additionally, stakeholders may reach out through the Company's official website and contact channels, including email and phone, to seek information or raise concerns, which are addressed by the relevant teams.

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)

No. The Company does not manufacture or sell consumer products requiring product labelling or additional consumer disclosures beyond applicable statutory requirements.

Not Applicable, the Company primarily provides construction and infrastructure development services and does not directly cater to retail consumers.