



PURSUIT WITH EXCELLENCE
(As ISO : 9001-2008 Certified Company)
CIN-L45201PB2002PLC025257

Date: 04-09-2025

To, The General Manager, Department of Corporate Services, BSE Limited Phiroze Jeejeebhoy Towers Dalal Street, Mumbai- 400001 Scrip Code: 544223 ISIN: INE0AG901020	To, Manager-Listing Compliance, National Stock Exchange of India Limited, Exchange Plaza, C-1, Block G, Bandra Kurla Complex, Bandra East, Mumbai – 400051 Symbol: CEIGALL ISIN: INE0AG901020
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Subject: Business Responsibility and Sustainability Reporting for the FY 2024-25.

Dear Sir/Madam,

Pursuant to Regulation 34(2)(f) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are submitting herewith the Business Responsibility and Sustainability Report for Financial Year 2024-25, which is also forms part of the Annual Report 2024-25.

The same is also available on the Company's website www.ceigall.com

You are requested to take the above information on your record.

Thanking you,

Yours faithfully,

FOR CEIGALL INDIA LIMITED

MEGHA
KAINTH

Digitally signed by
MEGHA KAINTH
Date: 2025.09.04
15:48:25 +05'30'

MEGHA KAINTH
COMPANY SECRETARY
Membership no: F7639

Encl: as above

CEIGALL INDIA LIMITED

Corporate Office : Plot No. 452, Udyog Vihar Phase-5, Near GPO Gurugram Behind Enkay Tower, Gurugram
Haryana-122016, Contact : 0124-420 6978

Regd Office : A-898, Tagore Nagar, Ludhiana Punjab-141001
Tele/Fax : +91-161-4623666

website : www.ceigall.com, Email id : secretarial@ceigall.com

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (BRSR)

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1.	Corporate Identity Number (CIN) of the Listed Entity	L45201PB2002PLC025257
2.	Name of the Entity	Ceigall India Limited
3.	Year of Incorporation	2002
4.	Registered office address	A-898, Tagore Nagar, Ludhiana, Punjab, India, 141001
5.	Corporate address	Plot No. 452, Udyog Vihar Phase V, Near GPO Gurugram, Behind Enkay Tower, Gurugram, Haryana-122016
6.	E-mail	secretarial@ceigall.com
7.	Telephone	0161 - 4623666
8.	Website	www.ceigall.com
9.	Financial year for which reporting is being done	2024-25
10.	Name of the Stock Exchange(s) where shares are listed	Bombay Stock Exchange & National Stock Exchange
11.	Paid-up Capital	Rs. 87,10,24,305
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Ms. Megha Kainth, Company Secretary Mob: 9818458500 Email: secretarial@ceigall.com
13.	Reporting boundary Are the disclosures under this report made on a standalone basis (i.e., only for the entity) or on a consolidated basis (i.e., for the entity and all the entities which form a part of its consolidated financial statements, taken together).	Consolidated Basis
14.	Name of assurance provider	NA*
15.	Type of assurance obtained	NA

* Not Applicable has been referred to as NA throughout this report.

II. Products/services

13. 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 (FY 2024-25)
1	Construction and Civil Engineering	Construction and Maintenance of Highways, Flyovers, Bridges, and other infrastructure solutions.	100

14. Products/Services sold by the entity (accounting for 90% of the entity's Turnover) (need to collect)

S. No.	Product/Service	NIC Code	% Of Total Turnover Contributed
1	Construction & maintenance of motorways, streets, roads, other vehicular & pedestrian ways, highways, bridges, tunnels and subways.	42101	100

III. Operations

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

Location	Number of operational locations	Number of offices	Total
National	NA	2	2
International	NA	0	0

16. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	9
International (No. of Countries)	0

b. What is the contribution of exports as a percentage of the total turnover of the entity? (Please check the response)

Nil

c. A brief on types of customers

Ceigall India primarily serves government bodies and public sector undertakings that focus on infrastructure development. Its key customers are major national highway authorities, state government departments, and metro corporations. Examples include the National Highways Authority of India (NHAI), which has awarded the company projects like the Delhi-Amritsar-Katra Expressway and the Ramban-Banihal tunnel construction. Apart from central government agencies, the company also engages with state governments of Punjab, Bihar, Uttar Pradesh, and Maharashtra for highway and road upgradation projects. Ceigall has also executed urban infrastructure assignments such as metro projects for city-level authorities.

IV. Employees
17. Details as at the end of 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)	2298	2270	98.79	28	1.22
2.	Other than Permanent (E)			NA		
3.	Total employees (D + E)	2298	2270	98.79	28	1.22
Workers*						
4.	Permanent (F)					
5.	Other than Permanent (G)			NA		
6.	Total employees (F + G)					

*All employee counts in this report are as per the data recorded on the last day of the financial year.

*The Company engages with workers through third-party contractors who are responsible for the recruitment, deployment, and management of the workforce at designated project sites.

b. Differently abled Employees:

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
Employees						
1.	Permanent (D)	0	0	0	0	0
2.	Other than Permanent (E)			NA		
3.	Total employees (D + E)	0	0	0	0	0

c. Differently abled Workers:

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
Workers						
1.	Permanent (D)					
2.	Other than Permanent (E)			NA		
3.	Total employees (D + E)					

18. Participation/Inclusion/Representation of women

Category	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors*	6	2	33.33
Key Management Personnel (KMP) [#]	4	1	25

*Board of Directors includes Ramneek Sehgal, Chitwon Wason, Anisha Motwani, Arun Goyal, Vishal Goyal and Gurpreet Kaur

[#]Key Management Personnel includes Ramneek Sehgal, Chitwon Wason, Kapil Aggarwal and Megha Kainth

19. Turnover rate for permanent employees and workers

Category	FY24-25			FY23-24			FY22-23		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees (%)	82.77	0.52	83.29	70.19	0.8%	70.99	61.93	0.71	62.64
Permanent Workers	NA								

Note: The figures provided above are based on the company's internal reporting mechanisms and represent counts, not percentages

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	Ceigall Infra Projects Private Limited	Subsidiary	100%	Yes
2	Ceigall Bathinda Dabwali Highways Private Limited	Step-down Subsidiary	1%	Yes
3	Ceigall Malout Abohar Sadhuwali Highways Private Limited	Step-down Subsidiary	0.50%	Yes
4	Ceigall Jalbehra Shahbad Highways Private Limited	Subsidiary	74%	Yes
5	Ceigall Southern Ludhiana Bypass Private Limited	Subsidiary	74%	Yes
6	Ceigall Ludhiana Rupnagar Greenfield Highways Private Limited	Step-down Subsidiary	1%	Yes
7	Ceigall Ludhiana Bathinda Greenfield Highways Private Limited	Step-down Subsidiary	1%	Yes
8	Ceigall VRK 11 Private Limited	Subsidiary	74%	Yes
9	Ceigall VRK 12 Private Limited	Subsidiary	74%	Yes
10	Ceigall Northern Ayodhya Bypass Private Limited	Subsidiary	74%	Yes
11	Ceigall Ayodhya Bypass Private Limited	Subsidiary	74%	Yes
12	Ceigall Kanpur Central Bus Terminal Private Limited	Subsidiary	100%	Yes

VI. CSR Details
24.

Sr No.	Particulars	Details
i.	Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No) -	Yes
ii.	Turnover (in Rs.)	₹3384.781 crore
iii.	Net worth (in Rs.)	₹1,799.244 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)	FY 2024-25			FY 2023-24		
		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)	We are in the process of implementing a comprehensive grievance redressal policy designed to effectively record, address and resolve concerns raised by our stakeholders, including employees, customers, suppliers, community members, and shareholders. As of now all the raised concerns remain resolved.	0	0				
Shareholders		581	0				
Employees & workers		0	0				
Customers		0	0				
Value Chain Partners		0	0	Nil		Nil	
Communities		0	0				

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:

Sr. No.	Material issues identified	Indicate Risk/ Opportunity	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implication of the risk or opportunity (Indicate positive/negative implications)
1.	Waste Management	R&O	<p>Risk: Construction activities involve significant use of water and generate substantial waste, including hazardous and non-hazardous materials. These can lead to environmental degradation and legal non-compliance.</p> <p>Opportunity: Efficient water use and effective waste management can reduce operational costs and improve resource efficiency.</p>	The company is committed to adopting the best practices in water conservation, responsible wastewater discharge, and systematic waste management. Efforts are focused on minimizing water use, recycling and reusing materials where feasible, and ensuring compliance with environmental regulations and industry standards.	Positive

2.	Bio-diversity and Land use	Risk	Land use for infrastructure can disturb local biodiversity and ecosystems, leading to compliance and reputational risks.	The company is committed to complying with all applicable environmental laws, regulations, and guidelines set by government authorities, ensuring responsible operations and contributing to sustainable development.	Negative
3.	Natural Disasters	Risk	The increasing impacts of global warming and the rising frequency of natural disasters pose significant risks to infrastructure projects, potentially affecting project timelines, structural integrity, and long-term resilience.	The company includes disaster resilience considerations in its planning and implements standard risk management protocols.	Negative
4.	Product Quality & Safety	Opportunity	Delivering quality and safe infrastructure projects enhances user trust and safeguards reputation.		Positive
5.	Employee Health & Safety	Risk	Inherent risks in construction environments make health and safety a critical concern for workforce well-being and legal compliance.	The company implements safety measures aligned with general industry standards and promotes awareness across all operational levels.	Negative
6.	Community engagement & CSR	Opportunity	Community engagement and CSR initiatives play a critical role in building trust and securing the social license to operate, particularly in communities directly affected by infrastructure development		Positive
7.	Project Delivery	Opportunity	Efficient and timely project delivery is crucial for client satisfaction and cost control, with potential to differentiate the company competitively.		Positive
8.	Business Ethics & Integrity	Risk	Ethical lapses in procurement, subcontracting or stakeholder engagement may adversely impact the Ceigall's reputation and result in legal consequences.	Ceigall implements ethical conduct frameworks and reinforces integrity through internal communication and compliance mechanisms to ensure transparency across its operations.	Negative
9.	Risk Management	Risk	Infrastructure projects are vulnerable to macroeconomic volatility, interest rate fluctuations, material cost escalation, and policy shifts. These can pose risks to financial stability and execution.	The company undertakes structured risk assessments and embeds contingency planning in its project management approach, promoting business continuity and adaptive decision making.	Negative
10.	Data Privacy and Cyber Security	Risk	Increasing digitization in operations and stakeholder communication exposes the company to cyber threats and data privacy concerns.	Ceigall India adopts various practices to strengthen cyber security awareness and data protection, including monitoring systems and alignment with regulatory norms on data privacy.	Negative

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

The Company has put in place structures, policies and processes conforming to the below mentioned National Guidelines on Responsible Business Conduct (NGRBC) Principles:

Sr. No.	Principle Description	Reference of Ceigall Policies /Procedure/Standard
1.	Businesses should conduct and govern themselves with Ethics, Transparency and Accountability.	<ul style="list-style-type: none"> Policy on Board Diversity Dividend-Distribution-policy Insider Trading Policy Materiality Policy Familiarisation Program for Independent Directors Terms & Conditions of Appointment Of Independent Directors Succession planning of Board and Senior Management
2.	Businesses should provide goods and services that are safe and contribute to sustainability throughout their life cycle	<ul style="list-style-type: none"> Risk Management Policy
3.	Businesses should promote the well-being of all employees.	<ul style="list-style-type: none"> Remuneration Policy Policy on Prevention of Sexual Harassment at Workplace
4.	Businesses should respect the interests of, and be responsive towards all stakeholders, especially those who are disadvantaged, vulnerable and marginalized.	<ul style="list-style-type: none"> CSR Policy Anti-Bribery and Anti-Corruption Policy
5.	Businesses should respect and promote human rights.	<ul style="list-style-type: none"> Whistle Blower Vigil Mechanism Policy
6.	Businesses should respect, protect, and make efforts to restore the environment.	<ul style="list-style-type: none"> Sustainability Policy
7.	Businesses when engaged in influencing public and regulatory policy, should do so in a responsible manner	<ul style="list-style-type: none"> Code of Conduct for Board and Senior Management Policy Nomination Policy
8.	Businesses should support inclusive growth and equitable development	<ul style="list-style-type: none"> Policy on Related Party Transactions
9.	Businesses should engage with and provide value to their customers and consumers in a responsible manner	<ul style="list-style-type: none"> Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information Policy 4A Documents Preservation Policy 4B Document Retention & Archival Policy Determination of Materiality of Event or Information Policy

Link: <https://ceigall.com/our-policies/>

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)	Y	Y	Y	Y	Y	Y	Y	Y
1	b. Has the policy been approved by the Board? (Yes/No)	YES							
	c. Web Link of the Policies, if available	https://ceigall.com/our-policies/							
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, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	ISO 9001: 2015	ISO 45001: 2018	ISO 14001: 2015					
5	Specific commitments, goals and targets set by the entity with defined timelines, if any.	<p>Ceigall presently does not have any commitments, goals, and targets, but is actively engaged in formulating them in alignment with the principles of the National Guidelines on Responsible Business Conduct (NGRBC). These efforts are integrated with key national priorities and schemes across Ceigall's material topics. The company remains firmly dedicated to upholding the highest standards in quality management, environmental stewardship, and worker safety. This ongoing pursuit of best practices reinforces Ceigall's role as a responsible leader in the construction and infrastructure sector. We are confident that these initiatives will drive our continued success and contribute meaningfully towards a sustainable and inclusive future. As we move forward, Ceigall will continue to embed ESG considerations across its organization and its value chain, measure progress transparently, and collaborate with stakeholders to create long-term, responsible value for all.</p>							
6	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	<p>Ceigall is currently in the process of establishing formalized commitments, goals, and measurable targets. While specific performance indicators are still being defined, the company has initiated internal exercise to baseline it's ESG performance in-line with the NGRBC guidelines and industry's best practices. As part of these efforts, Ceigall is undertaking its first-ever Business Responsibility and Sustainability Report (BRSR), marking a significant step toward structured sustainability reporting and enhanced transparency. The company remains committed to disclosing its targets and progress in a phased manner as part of its evolving sustainability strategy. As these commitments mature, Ceigall intends to provide regular updates on performance, supported by measurable outcomes and relevant disclosures, in line with stakeholder expectations and regulatory guidance.</p>							

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)	<p>At Ceigall, we are firmly committed to the principles of sustainable development, guided by a vision of long-term responsibility and ethical growth. We embed the highest standards of integrity into every facet of our operations and continuously strive to adopt the best practices across divisions. Our focus on Environmental, Social, and Governance (ESG) principles reflects this commitment, as we prioritize environmental stewardship, good governance, employee well-being, and the delivery of high-impact infrastructure projects. We foster a workplace culture that values diversity and inclusion, encouraging all individuals to contribute meaningfully and bring unique perspectives to the table.</p> <p>We understand that ESG-related challenges are inherent in the infrastructure sector, especially in managing environmental footprints and ensuring worker safety. Despite these complexities, we remain dedicated to setting measurable ESG targets sooner and maintaining transparent reporting frameworks. Our ongoing efforts ensure compliance check; and also represent a proactive approach to safeguarding the environment and enhancing social outcomes while maintaining robust governance mechanisms. This consistent commitment enhances our operational resilience and positions Ceigall as a responsible and forward-thinking industry leader.</p> <p>Our strategy rests on aligning internal values with external actions to ensure authentic and impactful progress. Through this alignment, we aim to generate lasting value for our stakeholders, through our financial performance and responsible conduct and innovation. As we evolve, we believe that ESG integration is central to building trust, driving sustainable growth, and reinforcing Ceigall's legacy as a company that contributes to the greater good. We remain confident that our ESG focus will continue to elevate our performance and strengthen our role in shaping a more sustainable and inclusive future.</p>
8	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr. Ramneek Sehgal Chairman cum Managing Director
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.	No

10. Details of Reviews of NBRBCs by the Company

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other - please specify)	
	P1	P2	P3	P4	P5	P6	P7	P8	P9		
Performance against above policies and follow up action											The policies are reviewed periodically and updated on a need basis.
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances											The Company complies with the extant regulations and principles as are applicable.
11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide the 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:											
1 The entity does not consider the Principles material to its business (Yes/No)											
2 The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)											
3 The entity does not have the financial or/human and technical resources available for the task (Yes/No)											NA
4 It is planned to be done in the next financial year (Yes/No)											
5. Any other reason (please specify)											

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE
I. PRINCIPLE 1: BUSINESSES SHOULD CONDUCT AND GOVERN THEMSELVES WITH INTEGRITY, AND IN A MANNER THAT IS ETHICAL, TRANSPARENT AND ACCOUNTABLE
ESSENTIAL INDICATORS
1. Percentage coverage by training and awareness programmes on any of the principles during the financial year:

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors (BoD)	2	<ul style="list-style-type: none"> Awareness program on risk management Awareness program on project updates 	100
Key Managerial Personnel (KMP)	1	<ul style="list-style-type: none"> Prevention of sexual harassment at workplace 	100
Employees other than BoD and KMPs	4	<ul style="list-style-type: none"> Health, Safety, Security & Environment (HSSE) Induction for New Joiners Graduate Engineer Trainee (GET) program Work at Height Safety Training Awareness program on Standard Operating Procedures (SOPs) 	100
Workers		NA	

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):

Nil

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 institution
	NA

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 an Anti-Bribery and Anti-Corruption policy, demonstrating its zero-tolerance approach to any form of bribery, corruption, or unethical conduct. This policy applies to all directors and employees of Ceigall India Limited, its Subsidiaries and Project Companies and to those with whom the Group does business with clear guidelines to prevent and address misconduct. To support this framework, the Company has also established a Whistleblower and Vigil Mechanism Policy, enabling stakeholders to confidentially report concerns or violations without fear of retaliation. Together, these policies reinforce the Company's commitment to ethical governance, transparency, and responsible business practices.

Web Link of Anti-Bribery and Anti-Corruption policy: https://ceigall.com/wp-content/uploads/2025/01/6_Anti-Bribery-and-Anti-Corruption-Policy.pdf

Web Link of Whistle Blower Vigil Mechanism policy: <https://ceigall.com/wp-content/uploads/2025/01/Whistle-Blower-Vigil-Mechanism-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:

Case details	FY 2024-25	FY 2023-24
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

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

Nil

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

NA

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

	FY 2024-25	FY 2023-24
Number of days of accounts payables	71	55

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 2024-25	FY 2023-24
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	0	0
	b. Number of trading houses where purchases are made from	0	0
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	0	0
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	0	0
	b. Number of dealers / distributors to whom sales are made	0	0
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	0	0
Share of Related Party Transactions in	a. Purchases (Purchases with related parties / Total Purchases)	7.90	17.09
	b. Sales (Sales to related parties / Total Sales)	22.80	31.15
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	18.83	20.41
	d. Investments (Investments in related parties / Total Investments made)	15.56	15.69

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
7	1. Importance of mental health 2. Corporate Social Responsibility 3. Supply Chain Management 4. Financial stability for corporate employees	100 %

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

The Company has a well-defined policy in place to identify, manage, and avoid conflicts of interest involving members of the Board. This policy outlines the principles and procedures to be followed in situations where personal or external interests may potentially influence or appear to influence the impartial discharge of duties by Board members. Directors are required to make disclosures of any such interests at regular intervals and as and when any potential conflict arises. The policy promotes transparency, accountability, and ethical governance, ensuring that all decisions are made in the best interest of the Company and its stakeholders.

Web link of Code of Conduct for Board and Senior Management Policy: <https://ceigall.com/wp-content/uploads/2025/01/Code-of-Conduct-for-Board-and-Senior-Management-Policy.pdf>

II. PRINCIPLE 2: BUSINESSES SHOULD PROVIDE GOODS AND SERVICES IN A MANNER THAT IS SUSTAINABLE AND SAFE

ESSENTIAL INDICATORS

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

	FY 2024-25	FY 2023-24	Details of improvements in environmental and social impacts
R&D	0	0	NA
Capex	0	0	NA

2. Does the entity have procedures in place for sustainable sourcing? (Yes/No) b. If yes, what percentage of inputs were sourced sustainably?

Yes, the entity has established procedures for sustainable sourcing. These procedures are designed to ensure that raw materials and products are procured in a manner that minimizes environmental impact, supports ethical labor practices, and promotes long-term resource availability.

As of the latest reporting period, approximately 80% of sourced materials and products were procured through suppliers that meet the entity's sustainability standards, including certified environmental practices, ethical labor, and traceability.

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

Plastic waste generated at construction sites is managed through proper segregation, with a significant percentage either recycled or reused. Waste logs maintained on-site highlight the quantities recycled, reused, or safely disposed of, in compliance with environmental regulations. Although e-waste generation is currently negligible, appropriate measures will be implemented as needed to ensure its responsible handling.

Hazardous waste, such as used oil from construction vehicles and machinery, is safely collected and returned to authorized service providers for recycling or disposal. This process ensures compliance with hazardous waste management rules and minimizes environmental impact across all highway and infrastructure projects.

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.

NA

LEADERSHIP INDICATORS

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

No

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.

NA

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 2024-25	FY 2023-24
	NA	NA

4. Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled, and safely disposed of.

Indicate input material	FY 2024-25			FY 2023-24		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)						
E-waste						
Hazardous waste						
Other waste						

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

III. PRINCIPLE 3: BUSINESSES SHOULD RESPECT AND PROMOTE THE WELL-BEING OF ALL EMPLOYEES, INCLUDING THOSE IN THEIR VALUE CHAINS
ESSENTIAL INDICATORS
1. a. Details of measures for the well-being of employees:

Category	% of Employees covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
	Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)	
Permanent Employees											
Male	2270	0	0	2270	100	NA	NA	0	0	0	0
Female	28	0	0	28	100	28	100	NA	NA	28	100
Total	2298	0	0	2298	100	28	100	0	0	28	100
Other than Permanent Employees											
Male											
Female						NA					
Total											

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

Category	% of Workers covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
	Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)	
Permanent Employees											
Male											
Female						NA					
Total											
Other than Permanent Employees											
Male											
Female						NA					
Total											

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

Indicate input material	FY 2024-25	FY 2023-24
Cost incurred on well-being measures as a % of total revenue of the company	We do not currently track well-being expenses as a separate percentage of total company revenue. However, we actively invest in employee well-being through various initiatives, including annual gatherings, festive celebrations, and comprehensive health coverage.	

2. Details of retirement benefits.

Benefits	FY 2024-25			FY 2023-24		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	78.25		Y	76.64		Y
Gratuity	100	NA	Y	100	NA	Y
ESI	100		Y	100		Y

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.

The Company is committed to creating an inclusive and accessible work environment in line with the provisions of the Rights of Persons with Disabilities Act, 2016. Basic amenities to support differently-abled employees and workers such as the mandatory provision of ramps and elevators are in place across operational premises. The Company endeavors to evaluate and improve its infrastructure to enhance accessibility and ensure a safe, supportive, and enabling workplace for all individuals, regardless of physical ability.

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.

While the company does not currently implement a formal Equal Opportunity Policy, it fully recognizes the importance of fostering an inclusive and non-discriminatory work environment. The Company is committed to upholding the principles of fairness, diversity, and equal access to opportunities across all levels of employment. Accordingly, the development of an Equal Opportunity Policy is underway, which shall be implemented in the next financial year. In the interim, the Company continues to take suitable measures to ensure equitable treatment and visibility for all individuals, regardless of gender, background, or other personal attributes.

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

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	NA	NA		
Female	100	100	NA	
Total	100	100		

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

Permanent workers	NA
Other than permanent workers	NA
Permanent employees	The Company has established a structured grievance redressal mechanism to ensure that concerns and complaints from employees and workers are addressed promptly and fairly. At project sites, a variety of communication channels are available for individuals to raise issues related to workplace conditions, conduct, or other employment-related matters. In addition to on-site mechanisms, employees and contract workers also have the option to escalate their grievances to the Human Resources Department through email or phone communication. These multiple touchpoints are designed to provide accessible, confidential, and transparent avenues for grievance resolution. These measures are evident of Ceigall's commitment to foster a respectful and inclusive work environment where all individuals feel heard and supported.
Other than permanent employees	NA

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

Category	FY 2024-25			FY 2023-24		
	Total employees / workers in respective category (A)	No. of employees/workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees/workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Total Permanent Employees	2298	0	0	1835	0	0
Male	2270	0	0	1821	0	0
Female	28	0	0	14	0	0
Total Permanent Workers						
Male						NA
Female						

8. Details of training given to employees and workers:

Category	FY 2024-25				FY 2023-24					
	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)
	Permanent Employees									
Male	2270	1974	86.96	1997	87.79	1821	1821	100	1821	100
Female	28	25	89.28	18	64.28	14	14	100	14	100
Total	2298	1999	86.98	2015	86.98	1835	1835	100	1835	100
	Permanent Workers									
Male										
Female										NA
Total										

Note: For the FY24, the skill and H&S coverage has been nearly throughout the systems via various interventions.

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

Category	FY 2024-25 Current Financial Year			FY 2023-24 Previous Financial Year		
	Total (A)	No. (B)	% (B/A)*	Total (C)	No. (D)	% (D/C)*
	Employees					
Male	2270	2270	100	1821	1821	100
Female	28	28	100	14	14	100
Total	2298	2298	100	1835	1835	100
	Permanent Workers					
Male						
Female						NA
Total						

*Performance and career reviews are ongoing, with some still in progress to ensure enough time for each employee

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

The Company has integrated an Occupational Health and Safety Management System into its operational framework, reinforcing its commitment to safeguarding the well-being of its workforce. Regular safety inspections and internal audits are conducted to proactively identify potential hazards and assess risks, at each of its project sites. Based on these assessments, appropriate mitigation measures are implemented to minimize safety-related incidents and promote a culture of continuous improvement in workplace health and safety.

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

The Company has implemented a structured risk management framework aimed at identifying, assessing, and mitigating hazards across its project sites and office locations. The process involves active participation from key internal and external stakeholders, including contractors, project engineers, supervisors, and workforce teams, to ensure effective risk monitoring and control. This collaborative approach supports the creation of a safe and secure working environment and reflects the Company's ongoing commitment to health, safety, and operational excellence.

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

The Company has established a robust mechanism to ensure continuous monitoring and reporting of work-related hazards across all project sites. Designated personnel are appointed at each location to act as single points of contact (SPOCs) for addressing safety concerns and resolving on-site issues in a timely manner. Escalations, if any, are handled as a priority, with unresolved matters being referred to the Head Office, where the Health & Safety leadership team ensures appropriate and prompt action. This structured escalation process reflects the Company's commitment to maintaining a safe and responsive working environment.

d. Do the employees/ workers of the entity have access to non-occupational medical and healthcare services?
11. Details of safety related incidents, in the following format:

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

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

We implement stringent safety protocols at each site, tailored to the specific type and nature of the project. We ensure that all contractors, ground workers, and related parties use well-maintained and certified equipment to uphold the highest safety standards. Our safety measures are guided by a comprehensive Contractor Safety, Health, and Environment (SHE) Policy and Plan, supported by an active Health & Safety (H&S) Committee that oversees all workplace safety initiatives and compliance. Regular training programs are conducted for all employees and contractors to reinforce safety awareness, alongside timely inspections and audits to identify and address potential risks. We maintain clear communication channels to disseminate safety information and updates promptly. All accidents are reported and thoroughly investigated to prevent recurrence, and robust emergency preparedness and response plans are in place to efficiently handle any unforeseen incidents. Through these efforts, the company is committed to maintaining a safe and healthy workplace for all.

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

Category	FY 2024-25			FY 2023-24		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0		0	0	
Health & Safety	0	0		0	0	

14. Assessments for the year:

Aspect	% Of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	100 (Self-monitoring)
Working Conditions	

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.

Not applicable

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)

Yes, all employee and workers are covered

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

The entity ensures that statutory dues are accurately deducted and deposited by value chain partners through regular monitoring, verification, and compliance audits.

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:

Category	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 2024-25	FY 2023-24	FY 2024-25	FY 2023-24
Employee	0	0	0	0
Worker	0	0	0	0

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)

NIL

5. Details on assessment of value chain partners:

Category	% Of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	0
Working Conditions	

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

NA

IV. PRINCIPLE 4: BUSINESSES SHOULD RESPECT THE INTERESTS OF AND BE RESPONSIVE TO ALL ITS STAKEHOLDERS.
ESSENTIAL INDICATORS
1. Describe the processes for identifying key stakeholder groups of the entity.

Ceigall identifies stakeholders as individuals or groups that have the potential to influence the Company's objectives or may be impacted by its operations. The process of stakeholder identification is conducted in a structured manner by the senior management team in consultation with the Board of Directors and relevant functional departments. This approach ensures the inclusion of stakeholders who are critical to the Company's long-term value creation and sustainability. Stakeholder selection is based on their actual or potential impact on, or influence by, the Company's business activities. This includes both internal and external stakeholders across various domains. Stakeholder engagement is an ongoing process, with some interactions occurring regularly, even on a daily basis, to ensure alignment with business goals and responsible practices. Ceigall maintains continuous engagement with these stakeholders through various formal and informal channels to understand their concerns, expectations, and inputs, which inform strategic and operational decisions.

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
Clients	No	Customer Satisfaction Survey Customer feedback Personal Interaction	On a need basis	Addressing queries, complaints and concerns of customers, Ensuring the best technical and economic solutions, Building stable, honest and trusted relationships, Anticipating and tracking client needs
Government/ Competent Authorities	No	Scheduled meetings Industry forums	On a need basis	Regular engagement, communications and advocacy with regulatory authorities, Strict compliance with rules and regulations.
Employees	No	Surveys Trainings Personal Interactions Departmental Meetings	Ongoing	Training and development, opportunities for professional growth, wellbeing initiatives, recognition of employees, maintaining work-life balance
Suppliers	No	Supplier meetings Personal Interactions Project based discussions	On a need basis	Achievement and sustainability, establishing brand presence, fostering transparent dialogue
Investors & funders	No	Earnings calls Annual Reports Investor Meets	Quarterly, Annual	Analysis of stock prices, dividend payouts, potential risks and challenges, competitive positioning, and financial robustness, growth prospects
Communities	Yes	Surveys Personal Interaction Project based discussions. CSR activities	Ongoing	Dialogue on community development aspects, raising awareness, ensuring safety and security, addressing grievances

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 feedback from such consultations is provided to the Board.

Currently, Ceigall engages with its internal stakeholders and the Board of Directors on economic, environmental, and social matters through structured internal meetings and discussions. These interactions facilitate informed decision-making and align strategic objectives with emerging sustainability considerations. As part of its broader commitment to responsible business practices, Ceigall has embarked on its sustainability journey and is in the process of institutionalizing a comprehensive ESG materiality assessment. This assessment will involve systematic engagement with both internal and external stakeholders to identify and prioritize material issues. To ensure meaningful and informed participation, the Company plans to conduct awareness and capacity-building sessions with all relevant stakeholder groups. This approach will help build a shared understanding of ESG priorities and foster collaborative efforts toward long-term value creation.

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 input received from stakeholders on these topics were incorporated into the policies and activities of the entity.

Yes. As stated above, currently we are engaging with internal stakeholders for the identification and management of environmental and social topics.

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

The Company engages with marginalized communities via its CSR implementation partners, who actively work with the on-ground community. Our CSR initiatives extend support across key areas such as education, healthcare, poverty and malnutrition alleviation, and animal welfare. These efforts are aimed at enhancing the living conditions of vulnerable populations, with a focus on their inclusive development and overall well-being. During the entire project cycle, our team ensures strong monitoring and captures grievances on the go, which are resolved immediately. In case of escalation, suitable measures are taken for resolution.

V. PRINCIPLE 5: BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS

Essential Indicators

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

Category	FY 2024-25			FY 2023-24		
	Total (A)	No. of employees / workers covered (B)	% (B/A)	Total (C)	No. of employees / workers covered (D)	% (D/C)
Workers						
Permanent	2298	0	0	1835	0	0
Other than permanent	0	0	0	0	0	0
Total Employees	2298	0	0	1835	0	0
Workers						
Permanent						
Other than permanent						
Total						

NA

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

Category	FY 2024-25				FY 2023-24					
	Total (A)	Equal to Minimum Wage		More than minimum Wage		Total (D)	Equal to Minimum Wage		More than minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Permanent Employees										
Permanent	2298	0	0	2298	100	1835	0	0	1835	100
Male	2270	0	0	2270	100	1821	0	0	1821	100
Female	28	0	0	28	100	14	0	0	14	100
Other than Permanent										
Permanent Workers										
Permanent										
Male										
Female										
Other than Permanent										

NA

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

Median remuneration / wages

Category	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)				
Key Managerial Personnel (KMP)				
Employees other than BoD and KMP				
Workers				

Kindly refer to the annual report for detailed information regarding wages and related expenditures

NA

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

	FY 2024-25	FY 2023-24
Gross wages paid to females as % of total wages	2.50	2.64

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 departmental head for human resources is responsible for addressing all human rights impacts or issues that may arise within the organization.

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

Ceigall has established a dedicated grievance redressal mechanism to ensure timely resolution of all grievances, including those related to human rights. A designated focal point is responsible for addressing and resolving any human rights impacts or issues that may be caused or contributed to by our business operations. Moreover, the development of a dedicated human rights policy is currently underway, which shall be implemented in the next financial year.

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

Aspect	FY 2024-25			FY 2023-24		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment						
Discrimination at workplace						
Child Labour						
Forced Labour/Involuntary Labour		0			0	
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 2024-25	FY 2023-24
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of female employees / workers	0	0
Complaints on POSH upheld	NA	NA

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

Ceigall has instituted safeguards to ensure that complainants in cases of discrimination and harassment are protected against any form of retaliation or adverse consequences. The company maintains confidentiality of the complainant's identity and follows a fair and transparent investigation process. All complaints are handled through designated HR SPOCs and grievance redressal mechanisms, in line with applicable laws and internal policies.

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

No, but we are planning on certain initiatives that shall be applicable in the coming years.

10. Assessments of the year

Aspects	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labor	
Forced labor	0
Sexual harassment	
Discrimination at workplace	

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

NA

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

Nil

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

Nil

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?

No

4. Details on assessment of value chain partners:

Human rights	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	
Discrimination at workplace	
Child Labour	
Forced Labour/Involuntary Labour	0
Wages	
Others	

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

NA

VI. PRINCIPLE 6: BUSINESSES SHOULD RESPECT AND MAKE EFFORTS TO PROTECT AND RESTORE THE ENVIRONMENT.
ESSENTIAL INDICATORS
1. Details of total energy consumption (in Joules or multiples) and energy intensity:

Parameter	Unit	FY 2024-25	FY 2023-24
From renewable sources (in gigajoules)			
Total electricity consumption (A)	GJ	0	0
Total fuel consumption (B)	GJ	0	0
Energy consumption through other sources (C)	GJ	0	0
Total energy consumption from renewable sources (A+B+C) (GJ)	GJ	0	0
From non - renewable sources (in gigajoules)			
Total electricity consumption (D)	GJ	238.9	2585.56
Total fuel consumption (E)	GJ	336.05	4034.11
Energy consumption through other sources (F)	GJ	0	0
Total energy consumption from non - renewable sources (D+E+F) (GJ)	GJ	574.95	6619.67
Total energy consumption (A+B+C+D+E+F) (GJ)	GJ	574.95	6619.67
Energy intensity per rupee of turnover (Total energy consumption in GJ/ turnover in rupees in Crores)	GJ/Cr (INR)	0.00000017	0.0000022
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	GJ/Cr (INR)	0.00000035	0.0000045
Energy intensity in terms of physical output	GJ/mn /stores	NA	NA

Note: The terms "Turnover" and "Revenue" are used interchangeably in this report

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

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.

NA

3. Provide details of the following disclosures related to water

Parameter	Unit	FY 2024-25	FY 2023-24
Water withdrawal by source (in kilolitres)			
(i) Surface water	KL	997	3710
(ii) Groundwater	KL	0	0
(iii) Third party water	KL	505.8	1094.7
(iv) Seawater / desalinated water	KL	0	0
(v) Others	KL	1	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	KL	1503.8	4,804.7
Total volume of water consumption (in kilolitres)	KL	1503.8	4,804.7
Water intensity per rupee of turnover (Water consumed / turnover)	KL/Cr (INR)	0.00000044	0.00000016
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	KL/Cr(INR)	0.00000092	0.00000032
Water intensity in terms of physical output	KL/mn (INR)/stores	NA	NA

Note: The terms "Turnover" and "Revenue" are used interchangeably in this report

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

4. Provide the following details related to water discharged:

Parameter	Unit	FY 2024-25	FY 2023-24
Water discharge by destination and level of treatment (in kilolitres)			
(i) Surface water	KL	697.9	4891.3
No treatment	KL		
With treatment - please specify the level of treatment	KL	697.9 (Septic Tank followed Public sewer)	4891.3 (Septic Tank followed Public sewer)
(ii) Ground water	KL	0	0
No treatment	KL		
With treatment - please specify the level of treatment	KL		
(iii) Sea water	KL	0	0
No treatment	KL		
With treatment - please specify the level of treatment	KL		
(iv) Sent to third parties	KL	0	0
No treatment	KL		
With treatment - please specify the level of treatment	KL		
(v) Others	KL	208.6	607.0
No treatment	KL		
With treatment - please specify the level of treatment	KL		
Total water discharged (in kilolitres)	KL	906.5	5,498.3

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

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

No

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

Parameter	Unit	FY 2024-25	FY 2023-24
NOx	µg/m ³		
Sox	µg/m ³		
Particulate matter (PM 10)	µg/m ³		
Persistent organic pollutants (POP)	tones/annum		
Volatile organic compounds (VOC)	tones/annum		
Hazardous air pollutants (HAP)	tones/annum		
Others ■ Process Emission (HCL)	mg/Nm ³		
Acid Mist	mg/Nm ³		

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

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

Parameter	Unit	FY 2024-25	FY 2023-24
Scope 1	Metric tons of CO ₂ equivalent		
Scope 2	Metric tons of CO ₂ equivalent		
Total	Metric tons of CO ₂ equivalent		
Total Scope 1 and Scope 2 emissions per rupee of turnover	tcO ₂ /(INR)		
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)	tcO ₂ /(INR)		
(Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)			
Total Scope 1 and Scope 2 emission intensity in terms of physical output	tcO ₂ /(INR)/store		
Total Scope 1 and Scope 2 emission intensity (optional) - the relevant metric may be selected by the entity			

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

No

8. Does the entity have any project related to reducing Greenhouse Gas emission? If yes, then provide details.

The entity does not currently have a dedicated project focused solely on reducing greenhouse gas (GHG) emissions; however, several measures have been adopted to minimize environmental impact. These include ensuring that all emissions remain within prescribed regulatory limits, requiring Pollution Under Control (PUC) certificates for all vehicles used in construction, and selecting suppliers who follow green and environmentally responsible practices. The entity sources materials from low-carbon manufacturers and encourages the use of electric vehicles for transportation and various construction activities.

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

Parameter	FY 2024-25	FY 2023-24
Total Waste generated (in metric tons)		
Plastic waste (A)	0.04	0.367
E-waste (B)	0	0
Bio-medical waste (C)	0	0
Construction and demolition waste (D)	54	304
Battery waste (E)	0	0
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (G)	0	0
Food & Beverage waste (G.1)	0	0
Paper waste (G.2)	0	0
Oil Waste (G.3)	0	0
Other Non-hazardous waste generated (H).	64	225
Total (A+B + C + D + E + F + G + H)	118.04	529.367
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.0000000034	0.0000000175
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	0.0000000071	0.000000036
Waste intensity in terms of physical output	0	0
Waste intensity (optional) - the relevant metric may be selected by the entity	NA	NA

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

Category	FY 2024-25	FY 2023-24
(i) Recycled (Oil & Plastic)	0.026	0.232
(ii) Re-used	38	235
(iii) Other recovery operations	0	0
Total	38.026	235.232

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

Category of waste	FY 2024-25	FY 2023-24
(i) Incineration:	0	0
(ii) Landfilling	40	202.6
(iii) Other disposal operations ^	40.014	91.535
Total	80.014	202.6

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

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 establishment follows a structured and environmentally responsible waste management system aimed at minimizing environmental impact and ensuring regulatory compliance. We adopt the principles of reduce, reuse, and recycle across all operational levels.

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:

Nil

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

Nil

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:

Sr. No.	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 taken, if any action
			NA	

LEADERSHIP INDICATORS
1. 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:

Sr. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1			Nil

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

The Company operates multiple project sites and has adopted a proactive approach to operational continuity and risk mitigation. To ensure that isolated incidents do not disrupt overall project timelines, adequate buffer periods are incorporated into project planning. Operational procedures are periodically reviewed and revised, where feasible, to prevent the replication of issues across locations. In the event of a disaster or force majeure situation, the Company leverages its geographically distributed sites to ensure continuity of operations. Employees are made aware of these contingency protocols, enabling them to coordinate effectively with management and support the swift restoration of critical processes, thereby minimizing disruptions to business operations. The leadership team ensures timely interventions and gives strategic insights at any such instances of urgency. Furthermore, we are currently under the process of implementing a formal business continuity and disaster management plan.

3. 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?

Presently Ceigall does not conduct any assessment to potentially evaluate the impact of the value chain's action on environment.

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

Nil

VII. PRINCIPLE 7: BUSINESSES, WHEN ENGAGING IN INFLUENCING PUBLIC AND REGULATORY POLICY, SHOULD DO SO IN A MANNER THAT IS RESPONSIBLE AND TRANSPARENT.

ESSENTIAL INDICATORS

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

Two

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

Sr. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	National Highways Builders Federation (NHBF)	National
2	Confederation of Indian Industry (CII)	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.

Nil

LEADERSHIP INDICATORS

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

Nil

VIII. PRINCIPLE 8 BUSINESSES SHOULD PROMOTE INCLUSIVE GROWTH AND EQUITABLE 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.

Nil

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

NA

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

The Company has put in place an effective and structured mechanism for receiving and addressing grievances from the community, primarily facilitated through its CSR implementation partners. These partners operate on the ground and maintain direct engagement with local communities, enabling them to act as the first point of contact for identifying and resolving issues related to CSR initiatives or other community impacts. Their proximity to and familiarity with the community allow for timely recognition of concerns, which are then assessed and addressed in coordination with the Company's social responsibility objectives.

If a grievance raised at the implementation level requires additional support or decision-making, it is escalated to the Company for further investigation and resolution. This tiered approach ensures that all concerns are addressed in a responsive, transparent, and accountable manner. Moreover, to enhance accessibility and trust, the Company also allows community members to directly reach out through written communication, including letters and emails, for submitting any grievances or feedback. This integrated mechanism reflects the Company's commitment to inclusive stakeholder engagement and its broader goal of fostering long-term, positive community relationships.

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

	FY 2024-25	FY 2023-24
Directly sourced from MSMEs/ small producers	70	75
Sourced directly within India	100	100

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 2024-25	FY 2023-24
Rural	NA	NA
Semi-urban	53	70
Urban	23	-
Metropolitan	24	30

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):

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

While the Company does not currently have CSR projects in the government-designated aspirational districts, it remains committed to inclusive and equitable development by implementing impactful CSR initiatives in several underserved regions through its implementation partners. Notably, the Company's CSR programs are active in remote areas of Punjab, Jammu & Kashmir, and Gujarat regions that face developmental challenges and limited access to essential services. These projects focus on critical areas such as education, healthcare and poverty alleviation aiming to uplift vulnerable communities and bridge regional development gaps. The Company continues to explore opportunities to expand its CSR footprint, including in aspirational districts, in alignment with national development priorities.

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

While the Company does not currently have a formal preferential procurement policy targeting suppliers from marginalized groups, it remains committed to fostering inclusive growth across its value chain. The Company recognizes the potential of supplier diversity in promoting equitable economic participation and prioritizes procurement from suppliers belonging to vulnerable groups wherever possible. As part of its broader sustainability vision, the Company aims to strengthen its engagement with diverse stakeholders and contribute to more socially responsible supply chain practices in the future.

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

NA

(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:

NA

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.

NA

6. Details of beneficiaries of CSR Projects:

Sr. No.	CSR Project	No. of persons benefited from CSR Projects	% Of beneficiaries from vulnerable & marginalized groups
1	Elimination of Poverty & Hunger ■ Free Ration to Widows	0	100
2	Grocery & food expenses for inmates of Vridhashram	0	100
3	Elimination of Poverty & Hunger by Shri Mata Vaishno Devi Charitable Society	0	100
4	Elimination of Poverty & Hunger by International Society for Krishna Consciousness (ISCKON)	0	100
5	Architecture fees for the construction of Shrimad Rajchandra Sarvamangal University	0	100
6	Construction of New Shrimad Rajchandra Animal Hospital Project and related activities	0	100
7	Healthcare promotional activities including preventive healthcare by Krishna Pran Breast Cancer Care Charitable Trust	0	100
8	Construction and other activities of Shri Narsingh Go Seva Samiti	0	100

At present, the Company does not have a mandate for impact assessment as per the CSR regulations, which is why the beneficiary count is not actively tracked. However, the company remains committed to transparency and continuous improvement in its social investment efforts. Looking ahead, it plans to undertake structured impact assessments to evaluate the reach, effectiveness, and outcomes of its CSR programs. This shall enable the Company to better understand beneficiary needs, enhance the quality of interventions, and ensure measurable value creation for the communities it serves.

IX. PRINCIPLE 9 BUSINESSES SHOULD ENGAGE WITH AND PROVIDE VALUE TO THEIR CONSUMERS IN A RESPONSIBLE MANNER.
ESSENTIAL INDICATORS
1. Describe the mechanisms in place to receive and respond to consumer complaints and feedback.

The Company has put in place structured channels to receive and address consumer complaints and feedback effectively. These include communication touchpoints such as email support, and in-person interactions, which allow stakeholders to raise concerns or share suggestions. All inputs are systematically logged, reviewed, and resolved through internal protocols designed to ensure timely and appropriate redressal. This approach supports continuous improvement and reflects the Company's commitment to consumer satisfaction and responsive service delivery.

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	
Safe and responsible usage	NA
Recycling and/or Safe Disposal	

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

Aspect	FY 2024-25		Remarks	FY 2023-24		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	0	0		0	0	
Advertising						
Cyber-security	0	0		0	0	
Delivery of essential services	0	0		0	0	
Restrictive Trade Practices	0	0		0	0	
Unfair Trade Practices	0	0		0	0	
Others	0	0		0	0	

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

Aspect	Number	Reason for Recall
Voluntary recall /Mock recall		
Forced recall		The requirement does not apply to the Company due to the unique nature of its business, which does not involve specific consumer products.

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 acknowledges the critical importance of cyber security and data privacy in maintaining operational integrity and stakeholder trust. With the increasing reliance on digital platforms and data-driven processes, the Company remains focused on strengthening its internal controls and governance mechanisms to address potential cyber risks. Ongoing efforts are directed towards aligning with industry-leading practices, enhancing system resilience, and ensuring responsible handling of information. The Company is committed to continuously evolving its approach and has document preservation policy which discusses various components for safeguarding data, line with technological advancements and regulatory expectations to safeguard data and support secure business operations. Furthermore, we shall soon be implementing a Cyber Security and Data Privacy policy, which is currently being reviewed at board level.

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.

Nil

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).

Details regarding company's business offerings can be found on the company website <https://ceigall.com/>

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

The Company adopts a consistent and structured approach to inform and educate consumers about the safe and responsible usage of its products and/or services. This is achieved through proactive engagement by the on-ground team, who regularly communicate key usage information and address consumer queries. Complementing this, periodic email communications are shared to reinforce important messages, updates, and safety practices. These initiatives reflect the Company's ongoing commitment to consumer awareness, safety, and responsible usage in line with its broader sustainability and governance objectives.

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

Prior to undertaking road and other related infrastructure works that may involve traffic closures or diversions, the Company ensures that all requisite approvals are obtained from the relevant authorities. Formal notifications are issued in accordance with regulatory requirements, and appropriate signage is installed at strategic locations to guide commuters and ensure public safety. These measures are undertaken to minimize inconvenience and reflect the Company's commitment to regulatory compliance and responsible project execution.

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.

Not applicable for the operations of the Company.

5. 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