Date: 13/08/2026

To, National Stock Exchange of India Ltd., Exchange Plaza, C-1, Block G, Bandra Kurla Complex, Bandra (E), Mumbai – 400 051 NSE Scrip Symbol: INTERARCH	To, BSE Limited Phiroze Jeejeebhoy Towers Dalal Street Mumbai- 400001 BSE Scrip Code 544232

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

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

Pursuant to Regulation 34 (2) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the Business Responsibility and Sustainability Report of the Company for the FY 2025-26. The BRSR forms part of the Company's Integrated Annual Report for FY 2025-26.

The BRSR is also available on the website on the Company at: https://www.interarchbuildings.com/.

You are requested to kindly take the same on your record.

For INTERARCH BUILDING SOLUTIONS LIMITED
(formerly Interarch Building Products Limited)

ARVIND NANDA
Digitally signed by ARVIND NANDA
Date: 2026.08.13 16:45:05 +05'30'

ARVIND NANDA
MANAGING DIRECTOR
DIN: 00149426

Encl: as above

2025-26

Business Responsibility and Sustainability Report

Business Responsibility and Sustainability Report (Contd.)

SECTION A GENERAL DISCLOSURES

I. Details of the listed entity

1.	Corporate Identity Number (CIN) of the listed entity	L45201DL1983PLC017029	
2.	Name of the listed entity	Interarch Building Solutions Limited	
3.	Year of incorporation	1983	
4.	Registered office address	Farm No. - 8, Khasra No. 56/23/2, Dera Mandi Road, Mandi Village, Tehsil Mehrauli, New Delhi, Delhi - 110 047, India.	
5.	Corporate address	B-30 Sector 57, Noida, Uttar Pradesh, India, 201 301	
6.	Email	compliance@interarchbuildings.com	
7.	Telephone	012041-70200	
8.	Website	www.interarchbuildings.com	
9.	Financial year for which reporting is being done	FY 2025-26	
10.	Name of the Stock Exchange(s) where shares are listed	**Name of Exchange**	**Stock Code**
		BSE Limited	544232
		National Stock Exchange of India Limited	INTERARCH
11.	Paid-up capital	₹ 16,77,18,530	
12.	Name and contact details (telephone, Email address) of the person who may be contacted in case of any queries on the BRSR report	Mrs. Nidhi Goel, Company Secretary and Compliance Officer Contact: 012041-70200 Email: compliance@interarchbuildings.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)	The disclosures under this report are made on a standalone basis.	
14.	Name of assessment or assurance provider	Not Applicable	
15.	Type of assessment or assurance obtained	Not Applicable	

II. Products / 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.	Pre-engineered buildings and related services	Manufacturing, supply, erection, and installation of pre-engineered building (PEB) systems and related metal products	98.8%

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.	Assembly and erection of prefabricated constructions on the site	410005	85.3%
2.	Retail sale of other hardware, building material, paints and glass n.e.c.	475299	13.6%

Note: The above codes are as per the NIC 2025

Business Responsibility and Sustainability Report (Contd.)

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	5	1	6
International	0	0	0

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of states)	23
International (No. of countries)	0

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

Exports contributed to 0.07% of the total turnover of the Company in FY 2025-26.

c. A brief on types of customers

Interarch delivers steel construction solutions to a diverse customer base, including Indian conglomerates, multinational corporations, and public sector entities. Its customers span the industrial, manufacturing, infrastructure, commercial and residential building projects.

As demand evolves, the Company also serves emerging sectors such as technology and sustainable energy, where specialised precision engineering capabilities are increasingly required. Backed by a strong pan-India presence, the Company is also expanding its export footprint to international buyers across North America, Southeast Asia, and Africa.

IV. Employees

20. 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)	824	786	95.39	38	4.61
2.	Other than permanent (E)	54	32	59.26	22	40.74
3.	**Total employees (D + E)**	**878**	**818**	**93.17**	**60**	**6.83**
	Workers					
4.	Permanent (F)	1,221	1,221	100	0	0
5.	Other than permanent (G)	1,143	1,143	100	0	0
6.	**Total workers (F + G)**	**2,364**	**2,364**	**100**	**0**	**0**

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	0	0
2.	Other than permanent (E)	0	0	0	0	0
3.	**Total differently abled employees (D + E)**	**0**	**0**	**0**	**0**	**0**

Business Responsibility and Sustainability Report (Contd.)

S. no.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
		Differently abled workers				
4.	Permanent (F)	0	0	0	0	0
5.	Other than permanent (G)	0	0	0	0	0
6.	**Total differently abled workers (F + G)**	**0**	**0**	**0**	**0**	**0**

21. Participation / Inclusion / Representation of women

	Total (A)	No. and percentage of females	
		No. (B)	% (B / A)
Board of Directors (BoD)	10	1	10%
Key Managerial Personnel (KMP)	3*	1	33.33%

*The Key Managerial Personnel (KMPs) is exclusive of those Executive Directors who are covered under the Board of Directors

22. Turnover rate for permanent employees and workers

(Disclose trends for the past 3 years)

	FY 2025-26 (Turnover rate in current financial year)			FY 2024-25 (Turnover rate in previous financial year)			FY 2023-24 (Turnover rate in the year prior to the previous financial year)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent employees	17.44	23.88	17.71	19.49	14.81	19.31	25.60	13.95	25.17
Permanent workers	25.21	NA	25.21	19.91	NA	19.91	2.84	NA	2.84

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.	NA	NA	NA	NA

VI. CSR Details

24. i. Whether CSR is applicable as per section 135 of Companies Act, 2013: Yes

ii. Turnover (in ₹): 14,74,47,78,000

iii. Net worth (in ₹): 7,51,41,93,000

Business Responsibility and Sustainability Report (Contd.)

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 2025-26 (Current financial year)			FY 2024-25 (Previous financial year)		
	(If yes, then provide weblink for grievance redress policy)	Number of complaints filed during the year	Number of complaints with pending resolution at the close of the year	Remarks	Number of complaints filed during the year	Number of complaints with pending resolution at the close of the year	Remarks
Communities	Whistleblower Policy	0	0	-	0	0	-
Investors (other than shareholders)	compliance@interarchbuildings.com	0	0	0	0	0	-
Shareholders	compliance@interarchbuildings.com	4	0	-	45	0	-
Employees and workers	Whistleblower Policy	0	0	-	Data Not Available		
Customers	Yes. An internal mechanism is implemented.	0	0	-	0	0	-
Value chain partners	NA	Data Not Available					
Other (please specify)	NA	NA	NA	NA	NA	NA	NA

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 (R / O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Energy Efficiency and Emissions Management	Risk and Opportunity	Optimising energy consumption and managing greenhouse gas emissions support resource efficiency, cost optimisation, regulatory compliance, and the transition towards a lower-carbon business model	• Adoption of energy-efficient technologies • Installation of renewable energy sources such as solar and emissions monitoring	**Positive:** Lower energy costs and operational efficiency **Negative:** Regulatory non-compliance and higher operating costs

Business Responsibility and Sustainability Report (Contd.)

S. no.	Material issue identified	Indicate whether risk or opportunity (R / O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
2	Health and Safety	Risk	Managing workplace health and safety risks is essential, as manufacturing and construction operations involve risks that may affect employees and operations	• Strengthening of safety systems, regular audits, employee training and emergency preparedness	**Positive:** Improved productivity and lower incident-related costs **Negative:** Workplace accidents, liabilities and operational disruptions
3	Supply Chain and Sustainable Sourcing	Risk	Depending on suppliers and logistics partners exposes the Company to supply disruptions and sustainability-related concerns	• Evaluation of suppliers, diversification, responsible sourcing practices and supplier engagement	**Positive:** Supply chain stability and stronger stakeholder trust **Negative:** Supply chain disruptions, increased costs and non-compliance
4	Skilled Workforce	Risk	Ensuring the availability and retention of specialised technical talent is critical for ensuring quality, timely project execution, operational continuity, and business growth	• Development of employee capabilities, employee engagement and employee well-being initiatives, succession planning, and retention initiatives	**Positive:** Enhanced execution capabilities, productivity, and innovation. **Negative:** Higher attrition, lower morale and increased hiring costs
5	Water Stewardship	Risk	Managing water responsibly is important for operational continuity, resource efficiency and regulatory compliance	• Conservation of water through recycling initiatives and efficient water management systems	**Positive:** Lower water costs and efficient resource use **Negative:** Water scarcity and regulatory penalties
6	Waste Management	Risk	Managing waste generated from manufacturing activities requires proper handling and disposal, as non-compliance may lead to penalties and affect the surrounding environment	• Management of safe waste disposal through authorised service providers, waste segregation and recycling practices, waste reduction initiatives	**Positive:** Lower disposal costs and improved environmental performance **Negative:** Non-compliance and inefficient resource use

Business Responsibility and Sustainability Report (Contd.)

S. no.	Material issue identified	Indicate whether risk or opportunity (R / O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
7	Innovation and Digitalisation	Opportunity	Adopting advanced engineering, automation, and digital technologies enhances productivity, improves quality, and strengthens competitiveness	-	**Positive:** Improved operational efficiency and productivity, enhanced precision, and reduced costs **Negative:** High upfront investment, and implementation and integration costs
8	Business Ethics	Risk	Maintaining ethical conduct is essential for regulatory compliance, stakeholder trust and corporate reputation	• Implementation of code of conduct, whistle-blower mechanisms, compliance training and governance practices	**Positive:** Stronger stakeholder confidence **Negative:** Legal penalties and reputational damage

SECTION B MANAGEMENT AND PROCESS DISCLOSURES

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

S. no.	Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
	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	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	b. Has the policy been approved by the Board? (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	c. Web link of the policies, if available	**Policy webpage:** https://www.interarchbuildings.com/investors#disclosure-under-regulation-46-2-of-the-lodr **Principle 1:** • Code of Conduct and Ethics • Code of Conduct for Regulating, Monitoring and Reporting of Trading by Insiders • Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information (UPSI) • Vigil Mechanism Policy • Whistleblower Policy								

Business Responsibility and Sustainability Report (Contd.)

S. no.	Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
		• Policy on Related Party Transactions • Policy on Determination of Materiality of Events / Information • Archival Policy • Policy on Preservation of Documents • Risk Management Policy • Remuneration Policy • Dividend Distribution Policy • Succession Planning Policy • Policy on Board Diversity • Familiarization Program for Independent Directors • Policy to Determine the Material Subsidiaries of the Company **Principle 2:** • Quality Policy • Environmental Policy **Principle 3:** • Occupational Health and Safety Policy • Alcohol & Drugs Policy • Policy on Prevention of Sexual Harassment of Women at Workplace • Remuneration Policy • Whistleblower Policy • Code of Conduct and Ethics **Principle 4:** • Code of Conduct and Ethics • Code of Conduct for Regulating, Monitoring and Reporting of Trading by Insiders • Vigil Mechanism Policy • CSR Policy • Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information (UPSI) • Policy on Determination of Materiality of Events / Information • Policy to Determine the Material Subsidiaries of the Company • Whistleblower Policy • Risk Management Policy **Principle 5:** • Policy on Prevention of Sexual Harassment of Women at Workplace • Code of Conduct and Ethics • Alcohol & Drugs Policy • Whistleblower Policy								

Business Responsibility and Sustainability Report (Contd.)

S. no.	Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
		Principle 6: • Environmental Policy • Occupational Health and Safety Policy • Quality Policy **Principle 7:** • Code of Conduct and Ethics **Principle 8:** • CSR Policy **Principle 9:** • Quality Policy • Code of Conduct and Ethics								

2	Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3	Do the enlisted policies extend to your value chain partners? (Yes / No)	Yes	No	Yes	Yes	Yes	Yes	No	No	No

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.	**Principle 2:** • ISO 9001:2015 • ISO 14001:2015 • IAS AC472 (MB-307) Accreditation • CSA W47.1 Welding Certification • CSA A660-10 Certification • FM Approved **Principle 3:** • ISO 45001:2018 **Principle 5:** • ISO 45001:2018 **Principle 6:** • ISO 14001:2015 **Principle 9:** • ISO 9001:2015 • FM Approved
5	Specific commitments, goals and targets set by the entity with defined timelines, if any.	Zero Discharge by 2030
6	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	All new plants have STP and rainwater harvesting

Business Responsibility and Sustainability Report (Contd.)

Governance, leadership and oversight		
7	Statement by the director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure) Interarch Building Solutions views sustainability as an integral part of its business, combining responsible manufacturing with solutions that support India's evolving infrastructure needs. The Company's approach is centred on improving operational efficiency, reducing environmental impact, fostering a safe workplace and upholding strong governance standards across its operations. During the year, the Company expanded renewable energy adoption with 1 MW of rooftop solar capacity at its Kichha and Pantnagar manufacturing facilities, while similar installations at its Chennai and Andhra Pradesh plants are progressing. Its Environmental Management System, certified to ISO 14001:2015, reflects a structured approach to managing environmental impacts. The Company also contributes to India's green transition through steel building solutions for electric vehicle manufacturing facilities, renewable energy infrastructure and climate-resilient projects. The Company continues to strengthen its governance framework by embedding quality, compliance and responsible business practices across its operations. This is reinforced through internationally recognised certifications, including ISO 9001:2015 for Quality Management, ISO 14001:2015 for Environmental Management, ISO 45001:2018 for Occupational Health and Safety, IAS AC472 (MB-307) Accreditation, CSA W47.1 Welding Certification, CSA A660-10 Certification and FM Approval. Going forward, Interarch Building Solutions will continue to expand renewable energy adoption, improve resource efficiency, strengthen safe and technology-enabled manufacturing practices, and uphold the highest standards of governance, quality and operational excellence.	
8	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies).	Mr. Manish Kumar Garg CEO and Executive 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.	Yes. The CSR Committee and the Risk Management Committee.

10 Details of Review of NGRBCs by the Company:

Subject for review	Principle	Indicate whether the review was undertaken by Director / Committee of the Board / any other Committee	Frequency (annually / half-yearly / quarterly / any other – please specify)
Performance against above policies and follow-up action	Principle 1	Board of Directors	Annually
	Principle 2	Whole-Time Director	Need-based
	Principle 3	Board of Directors	Need-based
	Principle 4	Board of Directors	Annually
	Principle 5	Board of Directors	Need-based
	Principle 6	Whole-Time Director	Need-based
	Principle 7	Board of Directors	Need-based
	Principle 8	Board of Directors	Need-based
	Principle 9	Board of Directors	Need-based
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	Principle 1	Board of Directors	Annually
	Principle 2	Whole-Time Director	Need-based
	Principle 3	Board of Directors	Need-based
	Principle 4	Board of Directors	Annually
	Principle 5	Board of Directors	Need-based
	Principle 6	Whole-Time Director	Need-based
	Principle 7	Board of Directors	Need-based
	Principle 8	Board of Directors	Need-based
	Principle 9	Board of Directors	Need-based

Business Responsibility and Sustainability Report (Contd.)

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.	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
	No	No	No	No	No	No	No	No	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	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
The entity does not consider the Principles material to its business (Yes / No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes / No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
The entity does not have the financial or / human and technical resources available for the task (Yes / No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
It is planned to be done in the next financial year (Yes / No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
Any other reason (please specify)	-	-	-	-	-	-	-	-	-

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 categorised 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.

PRINCIPLE 2 Businesses should provide goods and services in a manner that is sustainable and safe.

PRINCIPLE 3 Businesses should respect and promote the well-being of all employees, including those in their value chains.

PRINCIPLE 4 Businesses should respect the interests of and be responsive to all their stakeholders.

PRINCIPLE 5 Businesses should respect and promote human rights.

PRINCIPLE 6 Businesses should respect and make efforts to protect and restore the environment.

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

PRINCIPLE 8 Businesses should promote inclusive growth and equitable development.

PRINCIPLE 9 Businesses should engage with and provide value to consumers responsibly.

Business Responsibility and Sustainability Report (Contd.)

PRINCIPLE 1

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

ESSENTIAL INDICATORS

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

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	Percentage of persons in respective category covered by the awareness programmes
Board of Directors (BoD)	Nil	Nil	Nil
Key Managerial Personnel (KMP)	Nil	Nil	Nil
Employees other than BoD and KMP	12	Ethics and Values, Anti-Discriminatory, POSH, Disciplinary action	85
Workers	8	Ethical, Integrity, Respect, Fairness and Equity, Confidentiality	55

2. **Details of fines / penalties / punishment / award / compounding fees / settlement amount paid in proceedings (by the entity or by Directors / KMP) 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 ₹)	Brief of the case	Has an appeal been preferred? (Yes / No)
Penalty / Fine	Principle 1	BSE Limited	₹ 50,000	BSE Limited ('BSE') has, vide its email dated June 26, 2025 imposed a penalty of ₹ 50,000 (Rupees Fifty Thousand Only) on the Company regarding the non-compliance observed in relation to the non-filing of the Secretarial Compliance Report in XBRL mode for the quarter year ended March 31, 2025. Further, please refer point no.19 of Board's Report.	Yes. M/s Interarch Building Solutions Limited had submitted that the said non-compliance was inadvertent and unintentional as the Company had duly filed the Secretarial Compliance Report in PDF format on both NSE and BSE, and its XBRL version on the NSE portal, all within the prescribed timeline. However, while attempting to file the XBRL report on the BSE portal, the system indicated that the report had already been submitted. Based on this system-generated message, we were under the bona fide impression that the XBRL submission was required with only one stock exchange and, accordingly, did not re-upload it on the BSE portal. Further the Company has filed application for waiver of penalty which is pending with BSE as on date.

Business Responsibility and Sustainability Report (Contd.)

Monetary					
	NGRBC Principle	Name of the regulatory / enforcement agencies / judicial institutions	Amount (in ₹)	Brief of the case	Has an appeal been preferred? (Yes / No)
Settlement	NA	NA	NA	NA	NA
Compounding fee	NA	NA	NA	NA	NA

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

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
NA	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. It is a part of the Code of Conduct and Ethics policy. The policy prohibits the direct or indirect offering, giving, soliciting or accepting of bribes, kickbacks, facilitation payments or any other undue benefits intended to improperly influence business decisions or actions. It covers various forms of undue benefits, including cash, gifts, business opportunities, contracts, employment, travel and entertainment, and requires employees to promptly report any suspected violations of the anti-bribery and anti-corruption requirements to the designated Compliance Officer or Managing Director. The weblink to the policy is: Code of Conduct and Ethics

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Directors	NA	NA
KMP	NA	NA
Employees	NA	NA
Workers	NA	NA

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	Nil
Number of complaints received in relation to issues of Conflict of Interest of the KMP	Nil	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

Business Responsibility and Sustainability Report (Contd.)

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Number of days of accounts payables	51	50

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 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Concentration of purchases	a. Purchases from trading houses as % of total purchases	NA	NA
	b. Number of trading houses where purchases are made from	NA	NA
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	NA	NA
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%
Shares of RPTs in	a. Purchases (Purchases with related parties / Total purchases)	0%	0%
	b. Sales (Sales to related parties / Total Sales)	0%	0.02%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	0%	0%
	d. Investments (Investments in related parties / Total investments made)	0%	0%

LEADERSHIP INDICATORS

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

Total number of awareness programmes held	Topics / principles covered under the training	Percentage of value chain partners covered (by value of business done with such partners) under the awareness programmes
Nil	Nil	Nil

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.

No

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 2025-26 (Current financial year)	FY 2024-25 (Previous financial year)	Details of improvements in environmental and social impacts
R&D	NA	NA	NA
Capex	NA	NA	NA

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

The Company does not maintain a standalone sustainable sourcing policy or have a formal, step-by-step procedure for sustainable sourcing. However, sustainability and ethical standards are embedded across its existing policies, ensuring that these considerations are integrated into supply chain management. These provisions are reflected through the following:

- The Code of Conduct and Ethics enforces fair dealings with suppliers while strictly prohibiting the acceptance of gifts from vendors to ensure that business decisions are not improperly influenced
- The Environmental Policy commits to reducing the environmental impact of operations, products, and services, which inherently involves managing materials sourced from the value chain

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

NA

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

The Company's products are primarily long-life structural steel solutions and are not reclaimed at the end of their life cycle. Accordingly, its waste management efforts focus on the responsible management of waste generated from its internal operations through well-defined procedures.

Key waste management procedures include:

- Segregating plastics, including packaging, e-waste, hazardous waste, and other process wastes at the source, while storing each waste stream in designated areas to prevent contamination and mitigate safety risks
- Engaging authorised vendors registered with the State Pollution Control Boards to collect, recycle, and dispose of waste streams scientifically in alignment with applicable regulations and consents
- Periodically reviewing vendor licences and documentation to ensure ongoing compliance and the traceability of waste movement

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.**

Extended Producer Responsibility (EPR) applies to the Company. In this regard, the Company has established an EPR compliance mechanism facilitated through authorised agencies and dedicated waste collection processes.

The Company maintains structured systems to manage hazardous waste, old batteries, and e-waste. For each category, it engages government-approved authorised vendors who issue formal certificates upon the receipt of the materials. In addition, the Company proactively addresses any identified gaps in the process through corrective actions, such as enhancing collection coverage, strengthening vendor agreements, and improving internal tracking.

Business Responsibility and Sustainability Report (Contd.)

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)? If yes, provide details in the following format?**

NIC Code	Name of product / service	% of total turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by an independent external agency (Yes / No)	Results communicated in the public domain (Yes / No) If yes, provide the weblink.
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.**

Name of the product / service	Description of the risk / concern	Action taken
No		

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 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Not Recorded		

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 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Re-used	Recycled	Safely Disposed	Re-used	Recycled	Safely Disposed
Plastics (including packaging)	NA					
E-waste						
Hazardous waste						
Other waste – Construction and demolition waste						
Other Non-hazardous 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 the respective category
NA	

Business Responsibility and Sustainability Report (Contd.)

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	786	784	99.75	784	99.75	NA	NA	NA	NA	NA	NA
Female	38	38	100	38	100	2	5.26	NA	NA	NA	NA
Total	**824**	**822**	**99.76**	**822**	**99.76**	**2**	**0.24**	**NA**	**NA**	**NA**	**NA**
Other than permanent employees											
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Total	**NA**	**NA**	**NA**	**NA**	**NA**	**NA**	**NA**	**NA**	**NA**	**NA**	**NA**

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 workers											
Male	1,221	497	40.70	1,221	100	NA	NA	NA	NA	NA	NA
Female	0	0	0	0	0	0	0	NA	NA	NA	NA
Total	**1,221**	**497**	**40.70**	**1,221**	**100**	**0**	**0**	**NA**	**NA**	**NA**	**NA**
Other than permanent workers											
Male	1,443	300	26.25	300	26.25	NA	NA	NA	NA	NA	NA
Female	0	0	0	0	0	0	0	NA	NA	NA	NA
Total	**1,443**	**300**	**26.25**	**300**	**26.25**	**0**	**0**	**NA**	**NA**	**NA**	**NA**

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Cost incurred on well-being measures as a % of total revenue of the Company	1.39%	1.49%

Business Responsibility and Sustainability Report (Contd.)

2. Details of retirement benefits, for current financial year and previous financial year

Benefits	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with 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 authority (Y/N/N.A.)
PF	100	100	Y	100	100	Y
Gratuity	100	100	Y	100	100	Y
ESI	7.97	50.13	Y	10.17	100	Y
Others – please specify	NA	NA	NA	NA	NA	NA

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 providing an inclusive and accessible workplace for all employees and workers, including persons with disabilities. Accessibility requirements are considered as part of the Company's workplace and facility management practices, as applicable, and initiatives in this regard are being further strengthened.

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.

No

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	NA	NA
Female	100	100	NA	NA
Total	**100**	**100**	**NA**	**NA**

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

	Yes / No (If yes, then give details of the mechanism in brief)
Permanent workers	Yes. Regular employees are fully covered under the scope of the Grievance Redressal Policy. The mechanism allows workers to submit a formal written grievance to the HR Department or designated Grievance Officer, ideally within 15 working days of an incident. This formal submission must include description of the issue and any prior actions taken. To ensure timely resolution, the process includes acknowledgment within two working days, completion of formal investigation within 15 working days, communication of the final decision within five working days post-investigation.

Business Responsibility and Sustainability Report (Contd.)

	Yes / No (If yes, then give details of the mechanism in brief)
Other than permanent workers	Yes. Contract workers are explicitly covered under the established grievance resolution framework. They are encouraged to begin the process via an informal resolution step, discussing the issue directly with their immediate supervisor or the concerned individual. If the matter remains resolved at this stage, it transitions to a formal procedure that is strictly governed by core principles, ensuring utmost confidentiality, objective impartiality, prompt timeliness, and an absolute guarantee of no retaliation for raising concerns in good faith.
Permanent employees	Yes. The policy provides all employees with a comprehensive framework for formal investigation and leadership escalation. During the investigation phase, the HR Department or Grievance Officer may interview the concerned parties, review relevant records, and consult external experts where necessary. If an employee remains dissatisfied with the initial resolution, they may appeal to the Grievance Appeal Committee, comprising the Head of HR, relevant HODs, President of Sales & Marketing, and the COO or Plant Head, or directly to the CEO if the grievance involves a committee member.
Other than permanent employees	Yes. The Company's grievance mechanism expressly covers its interns and trainees. When a formal grievance is lodged by these individuals, it immediately undergoes a preliminary review by the Grievance Officer. If the outcome of the subsequent investigation is unsatisfactory, they may file a formal appeal with the Grievance Appeal Committee within seven working days, whose decision is final and binding. Additionally, the procedure mandates that all records related to their submissions, investigations, and resolutions are securely maintained for at least three years.

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

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total employees / workers in the respective category (A)	No. of employees / workers in the respective category who are part of association(s) or Union (B)	% (B/A)	Total employees / workers in the respective category (C)	No. of employees /workers in the respective category who are part of association(s) or Union (D)	% (D / C)
Total permanent employees	**824**	**0**	**0**	**Not Recorded**	**Not Recorded**	**NA**
Male	786	0	0	Not Recorded	Not Recorded	NA
Female	38	0	0	Not Recorded	Not Recorded	NA
Total permanent workers	**1,221**	**470**	**38.49**	**Not Recorded**	**Not Recorded**	**NA**
Male	1,221	470	38.49	Not Recorded	Not Recorded	NA
Female	0	0	0	Not Recorded	Not Recorded	NA

Business Responsibility and Sustainability Report (Contd.)

8. Details of training given to employees and workers:

Category	FY 2025-26 (Current Financial Year)					FY 2024-25 (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	818	818	100	174	21.27	718	654	91.09	24	3.34
Female	60	29	48.33	0	0	29	27	93.10	0	0
Total	**878**	**847**	**96.47**	**174**	**19.82**	**747**	**681**	**91.16**	**24**	**3.21**
Workers										
Male	2,364	1,750	74.03	870	36.80	1,119	1,117	99.82	232	20.73
Female	0	0	0	0	0	0	0	0	0	0
Total	**2,364**	**1,750**	**74.03**	**870**	**36.80**	**1,119**	**1,117**	**99.82**	**232**	**20.73**

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

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	818	694	84.84	718	535	74.51
Female	60	28	46.67	29	22	75.86
Total	**878**	**722**	**82.23**	**747**	**557**	**74.56**
Workers						
Male	2,364	1,791	75.76	1,119	1,119	100
Female	0	0	0	0	0	0
Total	**2,364**	**1,791**	**75.76**	**1,119**	**1,119**	**100**

10. Health and safety management system:

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

Yes. The Company has implemented an Occupational Health and Safety Management System (OHSMS) and is certified under both ISO 45001 and ISO 14001 standards. Based on the Plan-Do-Check-Act (P-D-C-A) cycle, the system adopts a structured and proactive approach to identifying, managing, and mitigating environment, health, and safety (EHS) risks across the workplace.

The system covers the following key elements:

- Extending full coverage of the management system across all business processes to all employees and workers, including contract and temporary staff, at every operational site and facility
- Demonstrating a visible, measurable, and consistent management commitment to EHS through leadership policy and vision, resource allocation, and training initiatives
- Enforcing a zero-tolerance approach to ensure strict adherence to all applicable legal and regulatory compliances
- Integrating risk assessments, safety audits, incident reporting, investigations, corrective and preventive actions, emergency preparedness, and employee training programmes to promote a culture of safety and continuous improvement
- Conducting regular internal and external audits to systematically evaluate compliance and the overall effectiveness of the system

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 robust Occupational Health and Safety (OHS) framework to systematically identify work-related hazards and assess risks across both a routine and non-routine basis.

The framework includes the following processes:

- Conducting a comprehensive Hazard Identification and Risk Assessment (HIRA) at the initial stage of a project for every activity to be performed at the project site
- Preparing a Job Safety Analysis (JSA) before commencing each specific job
- Discussing and actively communicating the JSA with the team responsible for executing the respective job

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

Yes. The Company has established formal processes and mechanisms that enable workers to report work-related hazards and actively participate in mitigating workplace risks.

The key framework includes:

- Preparing risk assessment sheets collaboratively by involving all stakeholders through a cross-functional team approach
- Maintaining a dedicated register at every operational location and project site to systematically record Unsafe Acts (UA) and Unsafe Conditions (UC)
- Organising regular safety committee meetings to discuss Environment, Health, and Safety (EHS) issues, suggestions, and required support, ensuring the mandatory participation of workers and site supervisors
- Actively encouraging and motivating all employees and workers to report unsafe acts, unsafe conditions, and near-misses to enable timely corrective and preventive actions

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

Yes. The Company provides employees with access to non-occupational medical and healthcare services as part of its broader commitment to well-being and holistic health support.

Key non-occupational healthcare services and initiatives include:

- Providing a comprehensive medical insurance policy that ensures coverage for all employees
- Organising regular health check-ups and periodic general health camps in collaboration with external healthcare providers to address common lifestyle and chronic health issues, alongside mandatory statutory health screenings
- Providing employees with access to empanelled hospitals and clinics for non-occupational medical consultations, diagnostics, and treatment at subsidised rates or with full coverage as per the Company's policy
- Ensuring 24/7 emergency medical support through dedicated ambulance services and formal tie-ups with the nearest hospitals to provide timely medical attention for both work-related and non-work-related health emergencies
- Conducting regular health awareness and wellness programmes, including dedicated sessions on nutrition, mental health, stress management, and preventive healthcare to promote a healthy lifestyle among employees and their families

Business Responsibility and Sustainability Report (Contd.)

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

Safety incident / number	Category	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Lost Time Injury Frequency Rate (LTIFR) (per one million person-hours worked)	Employees	Nil	Nil
	Workers	0.00046	0.00010
Total recordable work-related injuries	Employees	Nil	Nil
	Workers	68	21
No. of fatalities	Employees	Nil	Nil
	Workers	Nil	Nil
High-consequence work-related injury or ill-health (excluding fatalities)	Employees	Nil	Nil
	Workers	Nil	Nil

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

Yes. Ensuring a safe, healthy, and compliant workplace remains a core organisational priority, embedded across the Company's operational practices and safety culture. Guided by international standards such as ISO 45001, the Company adopts a comprehensive approach to occupational health and safety.

To operationalise this commitment, the Company has implemented the following key measures:

- **Safety Policies and Compliance:** Establishing clear safety policies aligned with legal and regulatory requirements, defining roles, responsibilities, and standards for maintaining workplace safety
- **Risk Assessment and Hazard Identification:** Conducting regular inspections and risk assessments to identify potential hazards, followed by the implementation of appropriate control measures to eliminate or minimise risks
- **Training and Awareness:** Providing regular safety training for employees and contractors, including induction programmes, toolbox talks, and refresher sessions to ensure awareness of safe work practices and emergency procedures
- **Deployment of Competent Safety Personnel:** Deploying qualified safety officers and stewards at operational sites to monitor compliance, guide workers, and ensure strict adherence to safety protocols
- **Personal Protective Equipment (PPE):** Enforcing the mandatory use of PPE, such as helmets, gloves, harnesses, and safety shoes, depending on the specific nature of the work being executed
- **Permit-to-Work (PTW) System:** Implementing a structured PTW system for high-risk activities, such as working at heights or lifting operations, ensuring work proceeds only after proper authorisation and rigorous safety checks
- **Emergency Preparedness:** Establishing comprehensive emergency response plans, encompassing fire safety systems, evacuation procedures, first aid facilities, and the execution of regular mock drills
- **Monitoring and Audits:** Conducting routine safety audits, site inspections, and joint walk-downs to identify areas of non-compliance and execute necessary corrective actions
- **Incident Reporting and Corrective Actions:** Ensuring the prompt reporting of all incidents, near-misses, and unsafe conditions, followed by comprehensive root cause analysis and the implementation of corrective and preventive actions
- **Contractor and Vendor Management:** Mandating that all contractors meet established safety standards, deploy competent personnel, and comply with all site safety requirements, alongside regular monitoring of their performance
- **Continuous Improvement:** Utilising feedback derived from audits, incident reports, and employee suggestions actively to improve safety systems and practices

Business Responsibility and Sustainability Report (Contd.)

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

	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Working conditions	Nil	Nil	• Reported and closed unsafe conditions (UCs) in a timely manner	Nil	Nil	• Reported and closed unsafe conditions (UCs) in a timely manner
Health and safety	Nil	Nil	• Reported and closed unsafe conditions (UCs) in a timely manner • Implemented corrective and preventive actions (CAPA)	Nil	Nil	• Reported and closed unsafe conditions (UCs) in a timely manner • Implemented corrective and preventive actions (CAPA)

14. Assessments for the year:

	Percentage of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	100%
Working conditions	100%

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.

To systematically address safety-related incidents and mitigate significant workplace risks, the Company implements both immediate and long-term corrective actions. Following a reported near-miss incident involving a crane operation and overhead utilities, it promptly initiated comprehensive measures to ensure workplace safety.

Immediate Actions Taken

Following the incident, the Company immediately undertook the following actions:

- Halting the lifting operation and isolating the affected area to prevent any secondary incidents
- Disconnecting and securing the electrical power supply to the affected zone
- Reporting the incident to the safety and project management teams to initiate a formal root-cause investigation

Corrective and Preventive Measures Underway

Based on the investigation findings, the Company has implemented the following actions to prevent recurrence:

- Implementing mandatory pre-task planning, hazard identification, and communication for every lifting operation
- Identifying and visibly marking all overhead electrical lines and utilities within the designated work zones
- Mandating a 360-degree pre-lift walk-around of the lifting activity area, to be conducted by the respective area engineer and site supervisor

Business Responsibility and Sustainability Report (Contd.)

- Deploying a dedicated lifting supervisor to strictly oversee all lifting operations
- Deploying trained signalmen and banksmen to guide all lifting operations safely
- Conducting comprehensive refresher training for all crane operators and the rigging crew
- Conducting targeted toolbox talks for the workforce on overhead hazards and lifting safety protocols

LEADERSHIP INDICATORS

1. Does the entity extend any life insurance or any compensatory package in the event of the death of (A) Employees (Yes / No) (B) Workers (Yes / No).

Yes. The Company extends life insurance and compensatory packages in the event of the death of its personnel through Group Personal Insurance and the Employees' Deposit Linked Insurance (EDLI) scheme.

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 all statutory dues are paid within the respective due dates prescribed by the specific regulatory authorities. To ensure strict compliance across operations and value chain partners, it has implemented the following measures:

- Credits salaries at the manufacturing plants only after all applicable statutory deductions have been made
- Ensures strict adherence to all Human Resources (HR) compliances across all project sites
- Processing vendor bills only upon the submission of requisite supporting documentation verifying that the appropriate statutory deductions have been made

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 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Employees	NA	NA	NA	NA
Workers	NA	NA	NA	NA

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

Data Not Available

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	Not Assessed
Working conditions	Not Assessed

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

Business Responsibility and Sustainability Report (Contd.)

PRINCIPLE 4

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

ESSENTIAL INDICATORS

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

Interarch Building Solutions adopts a structured approach to identify and engage with key stakeholder groups who are integral to its business operations, long-term growth and sustainability objectives. The Company identifies both internal and external stakeholders based on their influence on business performance and the impact of its operations on them. These include customers, employees and workers, suppliers and contractors, investors and shareholders, government and regulatory authorities, communities, industry associations, financial institutions, digital platforms and project partners.

The stakeholder identification process is supported by regular interactions, business engagements, operational reviews and feedback mechanisms. Through meetings, consultations, training programmes, investor interactions, supplier discussions, community initiatives and industry forums Interarch engages stakeholders to understand their expectations, concerns and evolving priorities. Insights gathered through these engagements help the Company strengthen relationships, improve decision-making processes and align its business strategies with stakeholder expectations and responsible business practices.

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 and Marginalised 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
Customers and channel partners	No	One-on-one meetings, customer visits, project review meetings, exhibitions and trade fairs, Emails, digital platforms, website, customer feedback mechanisms, technical discussions and conferences	• Regular intervals • As and when required	• Product quality and performance • Timely project execution and delivery schedules • Customised engineering and design requirements • Workplace safety during installation and execution • Innovation in pre-engineered building solutions • After-sales support and customer satisfaction

Business Responsibility and Sustainability Report (Contd.)

Stakeholder group	Whether identified as Vulnerable and Marginalised 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
Employees and workers	No	Induction programmes, training sessions, townhalls, performance review meetings, Emails, HRMS platforms, intranet portals, grievance redressal mechanisms, safety awareness programmes, leadership connect sessions and employee engagement initiatives	• Daily • Monthly • Quarterly • Annually	• Employee wellbeing, health and safety • Learning and professional development • Diversity, inclusion and equal opportunity • Employee engagement and retention • Performance management and career growth • Wages, benefits and work-life balance
Suppliers, contractors and service providers	No	Vendor meetings, contract agreements, Emails, supplier audits, procurement discussions, review meetings, industrial meets and conferences	• Regular intervals • As and when required	• Ethical business practices and transparency • Timely procurement and payment cycles • Quality and continuity of supplies • Supply chain efficiency and resilience • Compliance with safety and sustainability requirements • Long-term business partnerships
Investors and shareholders	No	Investor presentations, earnings calls, annual reports, stock exchange filings, Annual General Meetings, press releases, website disclosures and meetings with analysts / investors	• Quarterly • Annually • As and when required	• Financial and operational performance • Corporate governance practices • Business growth strategy and expansion plans • Sustainability initiatives and risk management • Regulatory compliance and disclosures • Long-term value creation

Business Responsibility and Sustainability Report (Contd.)

Stakeholder group	Whether identified as Vulnerable and Marginalised 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
Government and regulatory authorities	No	Meetings, statutory filings, formal representations, industry forums, inspections, Emails, conferences and consultations	• As and when required	• Regulatory and statutory compliance • Environmental, health and safety compliance • Operational approvals and renewals • Labour law compliance and industrial standards • Infrastructure and industrial development initiatives
Communities	Yes	Community meetings, awareness programmes, stakeholder consultations, social outreach initiatives, local engagement activities and digital communication platforms	• Periodic • As and when required	• Community wellbeing and development • Employment and livelihood opportunities • Health, education and skill development initiatives • Environmental management and local impact • Safety awareness and responsible operations
Industry associations and trade bodies	No	Industry forums, seminars, conferences, memberships, workshops and meetings	• Quarterly • Annually • As and when required	• Sectoral developments and policy advocacy • Industry best practices and technological advancements • Sustainability and compliance developments • Knowledge sharing and collaboration opportunities

Business Responsibility and Sustainability Report (Contd.)

Stakeholder group	Whether identified as Vulnerable and Marginalised 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
Banks and financial institutions	No	Meetings, financial reviews, presentations, statutory disclosures, Emails and compliance reporting	• Quarterly • Annually • As and when required	• Financial performance and credit profile • Capital allocation and funding requirements • Governance and compliance standards • Business continuity and growth plans
Media and digital platforms	No	Press releases, media interactions, website updates, social media platforms and public announcements	• As and when required	• Brand reputation and corporate communication • Business developments and project announcements • Sustainability and governance initiatives • Industry leadership and market positioning
Design consultants, architects and project partners	No	Technical meetings, project coordination discussions, design reviews, conferences, workshops and collaborative planning sessions	• Regular intervals • As and when required	• Project planning and execution efficiency • Design innovation and engineering excellence • Quality and safety standards • Timely project completion and operational coordination

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 maintains a structured framework to engage with stakeholders on economic, environmental, and social matters. While direct engagement is often delegated to specific departments and committees, feedback is systematically reported back to the Board of Directors to ensure strategic oversight.

The stakeholder consultation and Board feedback process include:

- Engaging key stakeholders, including employees, customers, vendors, communities, and shareholders, through tailored channels such as town hall meetings, surveys, capacity-building drives, CSR initiatives, and Annual General Meetings

Business Responsibility and Sustainability Report (Contd.)

- Providing the Board with regular and comprehensive management reports to reinforce transparency and oversight of operational and strategic matters
- Utilising specific Board committees, including the Stakeholders' Relationship, Corporate Social Responsibility (CSR), Risk Management, and Audit Committees, to monitor and resolve ESG-related risks, social responsibilities, and stakeholder grievances
- Conducting periodic presentations at Board meetings covering human resources developments, compliance, and strategic initiatives, alongside the review of all committee meeting minutes
- Presenting Action Taken Reports (ATRs) at subsequent meetings to ensure accountability and track the implementation status of previous Board or committee directives

2. Whether stakeholder consultation is used to support 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.

Yes. The Company utilises stakeholder consultation to identify and manage environmental and social priorities. It continuously integrates stakeholder insights into its strategies, policies, and activities to adapt to evolving needs.

Key examples of this approach include:

- Consulting regulatory bodies and industry experts to shape and upgrade national construction and environmental safety standards
- Engaging vendors and suppliers through capacity-building drives and workshops to integrate ESG principles across the supply chain
- Collaborating with architects, builders, and contractors to promote sustainable infrastructure and the environmental benefits of using steel for modern development
- Working with local communities and NGO partners to direct Corporate Social Responsibility (CSR) activities towards targeted public health, education, and welfare initiatives
- Utilising feedback from employees and on-site teams to adopt advanced workplace health and safety protocols, such as the POD methodology to significantly reduce high-risk work

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

Data Not Available

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 2025-26 (Current Financial Year)			FY 2024-25 (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	NA	NA	NA	NA	NA	NA
Other than permanent	NA	NA	NA	NA	NA	NA
Total employees	**NA**	**NA**	**NA**	**NA**	**NA**	**NA**

Business Responsibility and Sustainability Report (Contd.)

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
Workers						
Permanent	NA	NA	NA	NA	NA	NA
Other than permanent	NA	NA	NA	NA	NA	NA
Total workers	**NA**	**NA**	**NA**	**NA**	**NA**	**NA**

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

Category	FY 2025-26 (Current Financial Year)					FY 2024-25 (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										
Male	786	0	0	786	100	702	0	0	702	100
Female	38	0	0	38	100	27	0	0	27	100
Other than permanent										
Male	32	0	0	32	100	16	0	0	16	100
Female	22	0	0	22	100	2	0	0	2	100
Workers										
Permanent										
Male	1,221	0	0	1,221	100	772	0	0	772	100
Female	0	0	0	2		0	0	0	0	0
Other than permanent										
Male	1,143	0	0	1,143	100	347	0	0	347	100
Female	0	0	0	0	0	0	0	0	0	0

3. **Details of remuneration / salary / wages**

a. **Median remuneration / wages:**

	Male		Female	
	Number	Median remuneration /salary / wages of the respective category (in ₹)	Number	Median remuneration /salary / wages of the respective category (in ₹)
Board of Directors (BoD)	9	70,54,540	0*	0
Key Managerial Personnel	2	2,80,26,634	1	71,91,980
Employees other than BoD and KMP	807	6,74,244	58	4,80,574
Workers	2,980**	1,69,764	0	0

*No female employees receive regular remuneration under the applicable pay structure; remuneration is provided as a lump-sum amount. Accordingly, the reported number is zero.

**The number considered represents the total number of workers employed during the financial year, including those who left the Company during the financial year and may not have been on the rolls as at the end of the financial year.

Business Responsibility and Sustainability Report (Contd.)

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Gross wages paid to females as % of total wages	2.68	2.13

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

No

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

NA

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

	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Sexual harassment	Nil	Nil	NA	Nil	Nil	NA
Discrimination at workplace	0	Nil	NA	Nil	Nil	NA
Child labour	NA	NA	NA	NA	NA	NA
Forced labour / involuntary labour	NA	NA	NA	NA	NA	NA
Wages	Nil	Nil	NA	Nil	Nil	NA
Other human rights-related issues	Nil	Nil	NA	Nil	Nil	NA

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of female employees / workers	0	0
Complaints on POSH upheld	0	0

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

To address cases of discrimination and harassment while safeguarding complainants from adverse consequences, the Company has established the following mechanisms:

- Conducting a fair investigation into the reported matter
- Taking appropriate action in strict accordance with the established policies and procedures of the Company
- Constituting a POSH Committee at each location
- Registering with the SHE-Box portal to facilitate the reporting and redressal of workplace harassment complaints

Business Responsibility and Sustainability Report (Contd.)

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

No

10. Assessments for the year:

	% of your plants and offices that were assessed (by the entity or statutory authorities or third parties)
Child labour	0%
Forced / involuntary labour	0%
Sexual harassment	0%
Discrimination at workplace	0%
Wages	0%
Others – please specify	0%

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.

NA

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

NA

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. The Company's premises and offices are made accessible to differently abled visitors.

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	0%
Discrimination at workplace	0%
Child labour	0%
Forced labour / involuntary labour	0%
Wages	0%
Others – Please Specify	0%

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

NA

Business Responsibility and Sustainability Report (Contd.)

PRINCIPLE 6 Businesses should respect and make efforts to protect and restore the environment.

ESSENTIAL INDICATORS

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

Parameter	Unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
From renewable sources			
Total electricity consumption (A)	GJ	4,738.98	429.49
Total fuel consumption (B)	GJ	0	0
Energy consumption through other sources (C)	GJ	0	0
Total energy consumed from renewable sources (A + B + C)	**GJ**	**4,738.98**	**429.49**
From non-renewable sources			
Total electricity consumption (D)	GJ	31,551.57	28,823.09
Total fuel consumption (E)	GJ	8,055.18	6,249.53
Energy consumption through other sources (F)	GJ	0	0
Total energy consumed from non-renewable sources (D + E + F)	**GJ**	**39,606.75**	**35,072.62**
Total energy consumed (A + B + C + D + E + F)	**GJ**	**44,345.73**	**35,502.12**
Energy intensity per ₹ of turnover (Total energy consumption / Revenue from operations)	GJ / ₹	0.000002336	0.000002442
Energy intensity per ₹ of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	GJ / ₹	0.000047523	0.000049035
Energy intensity in terms of physical output	GJ / MT	0.294338175	0.334928877
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-	-

Note: Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency? (Yes / No) If yes, the 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? (Yes / No) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.

No

Business Responsibility and Sustainability Report (Contd.)

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

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	22,815	6,948.09
(iii) Third-party water	2,51,624.15	2,66,127
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	**2,74,439.15**	**2,73,075**
Total volume of water consumption (in kilolitres)	2,74,439.15	2,73,075
Water intensity per ₹ of turnover (Total water consumption / Revenue from operations)	0.0000144594	0.0000187832
Water intensity per ₹ of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	0.000294104	0.0003771669
Water intensity in terms of physical output	1.821548982	2.576205155
Water intensity (optional) – the entity may select the relevant metric	-	-

Note: Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency? (Y / N) If yes, the name of the external agency.: No

Note: Data for certain plants and offices was not available for FY 2024-25 but has been included in the FY 2025-26 reporting boundary. Accordingly, FY 2025-26 figures and intensity values are not directly comparable with FY 2024-25. Data collection processes have been strengthened to improve completeness and accuracy in subsequent years.

4. Provide the following details related to water discharged:

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water discharge by destination and level of treatment (in kilolitres)		
(i) To surface water		
No treatment	0	0
With treatment – please specify level of treatment	0	0
(ii) To groundwater		
No treatment	21,785	5,000
With treatment – please specify level of treatment	Not Recorded	Not Recorded
(iii) To seawater		
No treatment	0	0
With treatment – please specify level of treatment	0	0
(iv) Sent to third-parties		
No treatment	0	0
With treatment – please specify level of treatment	0	0
(v) Others		
No treatment	0	0
With treatment – please specify level of treatment	0	0
Total water discharged (in kilolitres)	**21,785**	**5,000**

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

Note: The above details pertain only to the Pantnagar and Kicha locations. Adequate data was not available in the records for the reporting period; therefore, the complete details could not be disclosed. Processes are being strengthened to ensure complete and accurate data is captured and reported in subsequent financial years.

Business Responsibility and Sustainability Report (Contd.)

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	Please specify unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
NOx	Data Not Available		
SOx			
Particulate matter (PM)			
Persistent organic pollutants (POP)			
Volatile organic compounds (VOC)			
Hazardous air pollutants (HAP)			
Others – please specify			

Note: Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency? (Yes / No) If yes, the name of the external agency.

NA

Note: The required data was not adequately available in the records for the reporting period. Processes are being strengthened to ensure complete and accurate data is captured and disclosed from the subsequent financial year onwards.

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

Parameter	Unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO_2 equivalent	536.08	416.23
Total Scope 2 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO_2 equivalent	6,222.67	5,684.55
Total Scope 1 and Scope 2 emissions per ₹ of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	Metric tonnes of CO_2 equivalent / ₹	0.0000003561	0.0000004196
Total Scope 1 and Scope 2 emission intensity per ₹ of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	Metric tonnes of CO_2 equivalent / ₹	0.0000072430	0.0000084263
Total Scope 1 and Scope 2 emission intensity in terms of physical output	Metric tonnes of CO_2 equivalent / MT	0.044860221	0.057555108
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? (Yes / No) If yes, the name of the external agency.

No

Business Responsibility and Sustainability Report (Contd.)

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

As part of its commitment to greener technologies, the Company has installed rooftop solar panels across all existing manufacturing plants. The table below presents the installed solar power capacity at each plant and its respective percentage (%) of total energy consumption:

Plant locations	Installed solar capacity (KWP - AC)	% of contribution by solar
D 1 / 1 Plant	500	17%
Andhra Pradesh Plant 1	550	28%
Pantnagar	486	16%
Kichha	525	17%

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

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total waste generated (in metric tonnes)		
Plastic waste (A)	5	2
E-waste (B)	0.35	Not Recorded
Bio-medical waste (C)	0	0
Construction and demolition waste (D)	Not Recorded	Not Recorded
Battery waste (E)	0	0
Radioactive waste (F)	0	0
Other hazardous waste. Please specify, if any. (G)		
• Empty barrels	2.5	1.5
• Contaminated cotton rags or other cleaning materials	3.8	3
• Paint primer / thinner	11	0
Other non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e., by materials relevant to the sector)		
• Metal scrap (mainly aluminium and steel)	47,070.06	6,528.41
• Paper	311	94
• Wood	491	162
Total (A + B + C + D + E + F + G + H)	**47,894.71**	**6,790.91**
Waste intensity per ₹ of turnover (Total waste generated / Revenue from operations)	0.0000025234	0.0000004671
Waste intensity per ₹ of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	0.0000513265	0.0000093795
Waste intensity in terms of physical output	0.317894004*	0.064065812*
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-
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	Not Recorded	Not Recorded
(ii) Re-used	Not Recorded	Not Recorded
(iii) Other recovery operations	Nil	Nil
Total	**NA**	**NA**

Business Responsibility and Sustainability Report (Contd.)

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (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	Not Recorded	Not Recorded
(ii) Landfilling	Not Recorded	Not Recorded
(iii) Other disposal operations	Not Recorded	Not Recorded
Total	**NA**	**NA**

Note: Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency? (Y / N) If yes, the name of the external agency.: No

*Data for certain plants and offices was not adequately available for FY 2024-25 but has been included in the FY 2025-26 reporting boundary. Accordingly, FY 2025-26 figures and intensity values are not directly comparable with FY 2024-25. Data collection processes have been strengthened to improve completeness and accuracy in subsequent years.

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.

The Company maintains clear procedures to segregate waste streams, including metal scrap, e-waste, and hazardous waste. It sends all metal items to authorised recyclers, while authorised Central Pollution Control Board (CPCB)-certified facilities safely dispose of hazardous waste items, such as paint, HDPE cloth, and silicon spray bottles.

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:

S. no.	Location of operations / offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y / N) If no, the reasons thereof and corrective action taken, if any.
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 an independent external agency (Yes / No)	Results communicated in the public domain (Yes / No)	Relevant weblink
NA					

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:

S. no.	Specify the law / regulation / guidelines which were not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as Pollution Control Boards or by courts	Corrective action taken, if any
The Company is compliant with all applicable environmental laws, regulations, and guidelines.				

Business Responsibility and Sustainability Report (Contd.)

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: NA

(ii) Nature of operations: NA

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

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	NA	NA
(ii) Groundwater		
(iii) Third-party water		
(iv) Seawater / desalinated water		
(v) Others		
Total volume of water withdrawal (in kilolitres)		
Total volume of water consumption (in kilolitres)		
Water intensity per ₹ of turnover (Water consumed / turnover)		
Water intensity (optional) – the entity may select the relevant metric		
(i) Into Surface water		
No treatment		
With treatment – please specify the level of treatment		
(ii) Into Groundwater		
No treatment		
With treatment – please specify the level of treatment		
(iii) Into Seawater		
No treatment		
With treatment – please specify the level of treatment		
(iv) Sent to third parties		
No treatment		
With treatment – please specify the level of treatment		
(v) Others		
No treatment		
With treatment – please specify the level of treatment		
Total water discharged (in kilolitres)		

Note: Indicate if any independent assessment / evaluation / assurance carried out by an external agency? (Yes / No) If yes, the name of the external agency.

Business Responsibility and Sustainability Report (Contd.)

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

Parameter	Unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Scope 3 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	-	Not Recorded	
Total Scope 3 emissions per ₹ of turnover	-		
Total Scope 3 emission intensity (optional) – the entity may select the relevant metric	-		

Note: Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency? (Yes / No) If yes, the name of the external agency.

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.**

NA

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

S. no.	Initiative undertaken	Details of the initiative (Weblink, if any, may be provided along with summary)	Outcome of the initiative
1	Contribution to sustainability and protection of environment	Installation of solar rooftop panels across all four factories	Solar power currently meets approximately 20% of the Company's total power consumption

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

No

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.**

NA

7. **Percentage of Value Chain Partners (by value of business done with such partners) that were assessed for environmental impacts.**

NA

8. **How many Green Credits have been generated or procured:**

a. By the listed entity: Nil

b. By the top ten (in terms of value of purchases and sales, respectively) value chain partners: Nil

Business Responsibility and Sustainability Report (Contd.)

PRINCIPLE 7

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

ESSENTIAL INDICATORS

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

   Nil

   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.	Nil	Nil

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

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 the public domain? (Yes / No)	Frequency of review by board (annually / half-yearly / quarterly / others – please specify)	Weblink, if available
NA					

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.**

Name and brief details of the project	SIA notification no.	Date of notification	Whether conducted by an independent external agency (Yes /No)	Results communicated in the public domain (Yes / No)	Relevant weblink
NA	NA	NA	NA	NA	NA

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

S. no.	Name of the 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 ₹)
NA	NA	NA	NA	NA	NA	NA

Business Responsibility and Sustainability Report (Contd.)

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

Interarch utilises its stakeholder engagement mechanisms and committee oversight to receive and address community concerns, particularly those related to its Corporate Social Responsibility (CSR) activities.

Key mechanisms include:

- A Whistleblower Policy, accessible to all stakeholders, enables community members to formally report fraud, rule violations, or breaches of ethical business practices via a dedicated Email address, while ensuring strict confidentiality and anonymity
- The CSR Committee monitors project implementation through a transparent monitoring mechanism, ensuring initiatives maximise positive impacts while minimising negative impacts on society, with status updates reported in the Annual Report
- Directors and senior management are explicitly mandated to balance community interests alongside those of other stakeholders
- A designated Compliance Officer is responsible for receiving and addressing reports of observed violations of the Code of Conduct and Ethics, which governs the Company's conduct towards all stakeholders

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Directly sourced from MSMEs / small producers	Not Recorded	
Directly from within India		

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 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Rural	41.50	40.37
Semi-urban	0	0
Urban	0	0
Metropolitan	58.50	59.63

(Place to be categorised 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
NA	

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 ₹)
NA			

Business Responsibility and Sustainability Report (Contd.)

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

Data Not Available

(b) From which marginalised / 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:

S. no.	Intellectual property based on traditional knowledge	Owned / Acquired (Yes / No)	Benefit shared (Yes / No)	Basis of calculating benefit share
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.

Name of authority	Brief of the case	Corrective action taken
NA		

6. Details of beneficiaries of CSR Projects:

S. no.	CSR project	No. of persons benefitted from CSR projects	% of beneficiaries from vulnerable and marginalised groups
Not Recorded			

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 established a structured framework to address customer complaints, systematically gather feedback, and enhance customer satisfaction.

The mechanisms for receiving and responding to consumer complaints and feedback include:

- Customer complaints, whether written or verbal, are received directly or through the project and marketing departments, and are subsequently recorded by the QMS Co-ordinator in a dedicated customer complaint register
- For critical complaints, Quality Problem Counter Reports (QPCR) are raised and forwarded to the concerned Head of Department (HOD) to assign responsibilities and target timelines, while the Whole-Time Director monitors the timely corrective action and its effectiveness
- Customer feedback is proactively collected as a vital tool for continual improvement to measure the Customer Satisfaction Index using a grading scale from 1 to 5, ranging from 'Not satisfied' (0%) to 'Excellent' (100%)
- The Company targets an overall customer feedback index above 90%, and if a customer does not provide comments for a specific category, it is recorded under the 'Satisfied' rating

Business Responsibility and Sustainability Report (Contd.)

- Customers providing positive feedback receive a standard thank-you letter within seven days, whereas lower ratings necessitate the sales manager to discuss specific reasons with the client within 15 days and submit a report to the management
- Irrespective of the grading, if a customer gives a negative recommendation for repeat orders, it is treated as a serious complaint, requiring the concerned sales manager to meet the customer within three working days to ensure complaint closure and initiate corrective action reports from the HODs
- Customer feedback data is systematically analysed on a four-monthly basis by the concerned HODs to determine and implement further preventive actions

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

	As a percentage of total turnover
Environmental and social parameters relevant to the product	Data not recorded
Safe and responsible usage	Data not recorded
Recycling and / or safe disposal	Data not recorded

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

	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Received during the year	Pending resolution at the end of the year	Remarks	Received during the year	Pending resolution at the end of the year	Remarks
Data privacy	Nil	Nil	Nil	Nil	Nil	Nil
Advertising	Nil	Nil	Nil	Nil	Nil	Nil
Cybersecurity	Nil	Nil	Nil	Nil	Nil	Nil
Delivery of essential services	Nil	Nil	Nil	Nil	Nil	Nil
Restrictive trade practices	Nil	Nil	Nil	Nil	Nil	Nil
Unfair trade practices	Nil	Nil	Nil	Nil	Nil	Nil
Other	Nil	Nil	Nil	Nil	Nil	Nil

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

	Number	Reasons for recall
Voluntary recalls	Nil	Nil
Forced recalls	Nil	Nil

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

Yes. The Company has established a framework and policies to govern cybersecurity and data privacy, although it does not maintain a standalone cybersecurity policy. Instead, it manages these risks through several integrated governance frameworks.

Business Responsibility and Sustainability Report (Contd.)

The framework includes:

- An IT Policy that mandates adequate security for computer files, including secure login credentials and passwords
- A Risk Management Policy that identifies information technology as a material strategic risk, which is monitored through a specific Risk Management Register
- A structured digital database is maintained to safeguard sensitive information, featuring internal controls such as time stamping and audit trails to prevent tampering
- Data ownership rules and cybersecurity protocols embedded within the Code of Conduct and Ethics, strictly prohibit employees from intentionally uploading or distributing viruses or other harmful software
- The utilisation of the Information Technology Act, 2000, to file complaints regarding data or system breaches during internal inquiries

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 the safety of products / services.

NA

7. Provide the following information relating to data breaches

a. Number of instances of data breaches: 0

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 weblink, if available).

Information on the Company's products and services is available on its official website. The relevant details can be accessed through https://www.interarchbuildings.com/.

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

NA

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

NA

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)

Data Not Available