SUSTAINABILITY
REPORT
FY 2022 – 23

GMR POWER AND URBAN INFRA LIMITED (GPUIL)

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Introduction to the report

The energy and urban infrastructure sector are witnessing a profound transformation in India and around the globe, driven by the emerging trends in environmental, social, and governance (ESG) practices. Increasingly, sustainability is at the forefront, with a shift towards renewable energy sources, like solar and wind power, reducing carbon emissions and fostering green energy solutions. In the transportation and urban infrastructure domain, the focus is on smart cities and sustainable urban planning, aiming to enhance efficiency and reduce environmental impact. Companies in this sector are embracing ESG principles by setting stringent carbon reduction targets, promoting diversity, and investing in eco-friendly technologies. These adaptations reflect a commitment to building more resilient and sustainable energy and urban infrastructure systems in response to the challenges of our time.

We welcome you to our third Sustainability report for the Fiscal Year 2022-23. This report presents our Economic, Environmental and Social performances and strategic plan, comprehensive view of the company's operations and activities during the reporting period. Through this report, GMR Power and Urban Infra Limited (GPUIL) has demonstrated how it is approaching towards development and leverage its capabilities through continuous improvement of sustainable practices to create value for all stakeholders in its' long-term business strategy. This report also reiterates our commitment towards building a sustainable future.

We aim to demonstrate our passion and commitment to ensure and promote sustainability. The contours of this report are defined by prioritizing GPUIL's key material topics that have an impact on our ability to create value.

Reporting approach and content

This report has been prepared 'in-reference' with the GRI 2021 standards for the reporting period FY 2022-23. We have applied the GRI reporting principles - stakeholder inclusiveness, sustainability context, materiality, and completeness for defining the content. The principles of accuracy, balance, clarity, comparability, reliability, and timeliness defines the quality of our reporting disclosure.

Our Sustainability report aims to exemplify our contribution towards achieving the globally defined and adopted Sustainable Development Goals. This report provides pertinent information of our policies, practices, and governance system. Unless otherwise specified, the information contained in this report relates to the business units of GPUIL in India. Our report includes data of GPUIL's Indian operations, for the reporting period. Data pertaining to human resource, governance, supply chain and community initiatives have been compiled using our centralized database at corporate office, while environment and safety-related data has been collected from individual operational sites & offices. The economic performance data disclosed in this report is aligned to the audited financials published in our Annual report FY 2022-23.

Report boundary and scope

Our sustainability performance highlighted in the report includes information of the Energy and Transportation sector of GPUIL. This includes thermal power plants (black assets), renewable energy plants (green assets), and Highways. Detailed boundary is mentioned in below table.

In line with the content, we provided in our last report, the current Sustainability Report has been developed around the same set of material topics. These topics have been reviewed by contemplating the overall sustainability risks and opportunities determined by analyzing macroeconomic and sustainability trends and senior management inputs. Informal views, feedback, and key expectations of various stakeholders have also been considered while reviewing our overall materiality assessment. This review has helped us to realign our sustainability strategy while ensuring the transparent coverage of our key material topics. We hope to share our efforts and initiatives to our stakeholders through this FY 2022-23 Sustainability report.

Table 1. List of Energy and T&UI (Highways) sector entities covered under the reporting boundary

S. No.	Entity Name	Business	Key activities
Energy Sector			
1.	GMR Kamalanga Energy GKEL	Thermal Energy Assets	Power generation and supply to regional/ state electricity grid
2.	GMR Warora Energy Limited		
3.	GMR Gujarat Solar Power Limited	Solar Energy Assets	
4.	GMR Rajam Solar Power Private Limited		
5.	GMR Bajoli Holi Hydropower Private Limited	Hydro Energy Asset	
6.	GMR Generation Assets Limited	Wind Energy Asset	
7.	GMR Energy Trading Limited	Power Trading Asset	Energy trading

Transportation Sector		
1.	GMR Pochannpalli Expressways Limited	Road Infrastructure
2.	GMR Ambala Chandigarh Expressways Private Limited	Road construction, maintenance, and toll collection
3.	GMR Hyderabad Vijayawada Expressways Private Limited	
4.	GMR Chennai Outer Ring Road Private Limited	

Reporting period

This report covers the Economic, Social and Environmental information of GPUIL, and includes all our operating sites, offices and projects across India between 1st–April–2022 and 31st–March–2023.

Feedback

We release a sustainability report annually, and past editions can be found on our website. We appreciate your feedback, as it aids us in providing the most pertinent information in the most successful and transparent way possible. We would be happy to address any queries or suggestions that you may have with respect to our performance or this report. You may write to us at ESG-Core-Group@gmrgroup.in. For additional information, please visit our website at https://www.gmrgroup.in/gpuil/.

GPUIL holds the responsibility for the accuracy, completeness and integrity of this report and its contents.

FROM THE CHAIRMAN'S DESK

Dear Stakeholders,

I am delighted to present our Sustainability Report for FY 2022-23, highlighting our commitment to environmental and social responsibility within the Energy and T&UI sectors. As we navigate through a world facing unprecedented challenges related to climate change and sustainability, our endeavors take on even greater significance.

At GPUIL, we understand the significance of sustainability in shaping a better future, not just for our organization but for the communities and environments we operate in. Our journey in the Energy and T&UI sectors has been marked by a resolute focus on embedding ethical principles and environmental consciousness into every facet of our operations.

Sustainability and Corporate Social Responsibility have been at the core of the GMR Group ethos since inception. We have taken great pride in all the assets we have developed as National Assets of the highest quality, and we have always ensured that we adopt highest levels of environmental standards at all our projects.

In the transportation sector, we have continued to pursue innovative solutions that enhance the safety and efficiency of infrastructure. Our commitment to reducing emissions, improving energy efficiency, and minimizing waste across our transportation assets remains unwavering.

In the energy business, we recognize the pivotal role we play in the transition to cleaner and more sustainable energy sources. Our report details our strides in reducing greenhouse gas emissions, advancing renewable energy initiatives, and fostering partnerships that will shape the energy landscape for the better. Both Thermal Plants achieved National Energy Leader for excellence in energy managemnent and received "Utkristh" rating in 5S by National Productive Council, also taken initiative for verifying and monitoring GHG Emission.

This report encapsulates our dedication to fostering a supply chain that prioritizes social, ethical, and environmental responsibilities. Our efforts in procurement span across a diverse network, striving to reduce our carbon footprint while championing local suppliers, contributing to the communities in which we operate. We take immense pride in our stringent governance practices, reflected in the ethical code that guides our interactions with suppliers and partners. Through rigorous screening and adherence to established ethical guidelines, we ensure that our associations align with our core values of integrity, sustainability, and responsible business conduct.

GPUIL has been engaged in multiple CSR activities in the thrust areas of Education, Health and Empowerment through GMR Varalakshmi Foundation. Most activities look at bringing about a sustainable change that impacts the community well-being in the long-term. The activities in education and empowerment are directly aligned to several Sustainable Development Goals. During the year, several innovative projects initiated to support rural livelihoods such as System of Wheat Intensification, Kuber paddy cultivation, inland fish farming etc. Under Education, special focus was laid on providing
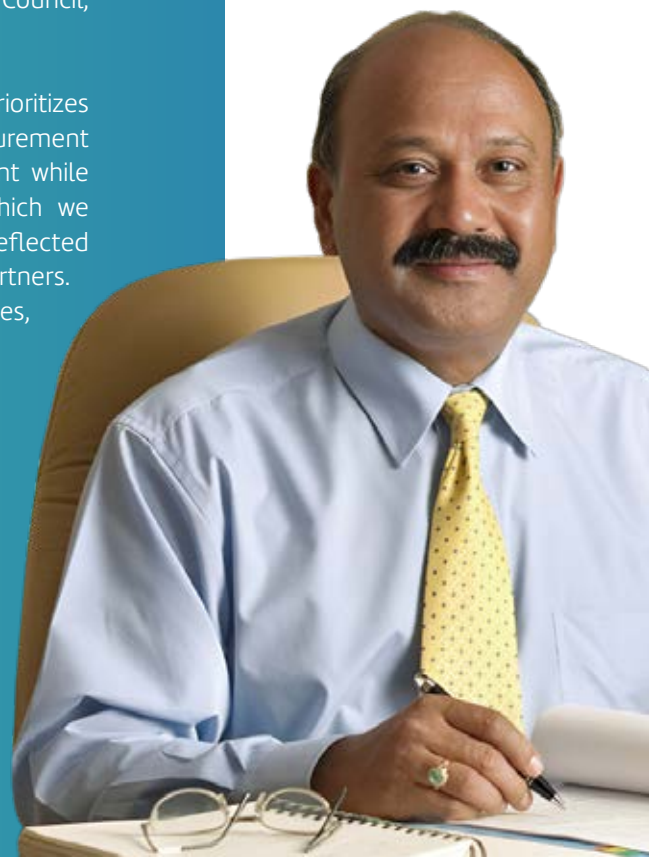
FROM THE CHAIRMAN'S DESK

E-education and STEM education, etc. GWEL and GKEL also received ISO 26000: 2010 certification for CSR which mainly focuses on systematic and sustainable impacts made by the CSR interventions. The Group continued to involve employees promoting several ISR (individual social responsibility) activities in line with the Group's value of social responsibility. The overall CSR activities were aimed at fulfilling the Group's vision of 'making a difference to society through creation of value'.

Our pledge to sustainability isn't merely confined to protocols; it's a commitment that extends to supporting and empowering our stakeholders. The nurturing programs and training sessions we offer to our suppliers, vendors, and contractors are a testament to our dedication to fostering a collaborative and supportive ecosystem.

In today's dynamic and ever-evolving landscape, our pursuit of sustainability is a constant journey. We aim to uphold these standards, fostering an environment where ethical governance, environmental consciousness, and community engagement form the bedrock of our operations.

As we continue to grow and evolve, the Sustainability Report stands as evidence to our ongoing efforts. Further as a commitment to a sustainable, responsible, and impactful future we are looking forward to a continued focus on hydropower and also exploring other clean energy solutions such as electric mobility and storage solutions.

I would like to extend my sincere gratitude to every member of our team, our partners, and the communities we serve. Your dedication is at the heart of our sustainable journey.

I invite you to dive into this report to gain a deeper understanding of our sustainability initiatives, accomplishments, and the path forward. Together, we will continue to shape a more sustainable future.

GM Rao
Group Chairman, GMR Group

About the company

GMR Power and Urban Infra Limited (GPUIL) a listed company of the GMR Group with expertise in energy, urban infrastructure, and transportation sectors. GPUIL ventured business sector, as urbanization is driving the country's fast growth and contributes to that growth. The division will leverage the collective experience and capacity to develop effective programmes in all parts of the country.

GPUIL is one of the fastest growing and expanding power and infrastructure companies in the country, with a rich and diverse experience of three decades, with a pragmatic strategy for long term development. GPUIL has its head office in New Delhi and is developing projects of major growth sectors, e.g., energy, transport & urban infrastructure. Based on the strength of our project portfolio, the Group is strategically placed to develop state of the art projects in sectors that are crucial for development. The company has achieved the successful implementation of numerous iconic infrastructure projects in India by using a Public Private Partnership (PPP) approach. The company has an excellent position to deliver long term benefits for the country by developing large scale initiatives and executing them on time, as well as with precision.

GPUIL's Energy business has an installed capacity of more than 3000 MW, with a balanced fuel mix of coal, gas, LSHS and renewable energy sources. In addition, in India and Nepal several plants with more than 1000 MW generation capacity are being developed at different stages.

GPUIL's transportation business focuses on transport projects that includes Roads, Railways, Airstrips/ Runways in both Highways entity (Design-Build-Finance-Operate-Transfer-DBFOT) and Engineering, Procurement and Construction (EPC) entity (under GIL – EPC) segments. With six operating assets adding to total length of over 2,400 Lane kms of Roads & Highways.

In the Urban Infra business, we are currently developing an 850- hectare large 'Special Investment Regions' (SIR) at Krishnagiri, in Tamil Nadu. The SIR is designed and developed by GMR as self-contained eco-systems for economic activity.

GPUILs Core Value and ESG Vision

At GPUIL, we have embraced seven values and beliefs that guide our operations and empower us to continue to excel and make a positive impact on society.

Our Vision

GPUIL will be an Institution in perpetuity that will build Entrepreneurial Organizations, making a difference to Society through creation of Value.

Core Values

Humility
We value intellectual modesty and detest false pride and arrogance

Mahatma Gandhi

Entrepreneurship
We seek opportunities – they are everywhere

JRD Tata

Teamwork & Respect for Individual
Nurturing a relationship of trust, collaboration, and mutual respect

Tenzing & Hillary

Deliver the Promise
We value a deep sense of responsibility and self–discipline, to meet and surpass commitments made

Sardar Vallabhbhai Patel

Learning & Inner Excellence
We cherish the lifelong commitment to deepen our self–awareness, explore, experiment, and improve our potential

Swami Vivekananda

Social Responsibility
Anticipating and meeting relevant and emerging needs of society

Mother Teresa

Financial Prudence – Frugality
We spend wisely and judiciously

Warren Buffet

Sustainability at GPUIL

As a leading company, we are committed to business responsibility. Our business vision pursued the triple bottom line approach while conducting business by maintaining environmental protection, socially justice and economically development. Our approach to sustainability is a continuous journey supported by collective and consistent efforts. In this area, we use our ability to plan to help us set priorities. This gives us a chance to achieve our objectives and ensure that value is created for our stakeholders. To assess the business's internal and external environment and define its future agenda, an annual strategic planning conference is held with emerging leaders, subject matter experts and steering committee members.

In order to drive sustainable business, we have a robust governance model for sustainability management.

During the Annual AOP Workshop exercise, the ESG Roadmap for GMR Energy is discussed and key activities are highlighted that will become part of the organization's 'Balance Score Card – BSC'. BSC integration into daily operations is accomplished by a goal cascade mechanism wherein initiatives/targets specified in the BSC are linked to the CEO goal sheet, which is then extended to the COO. The COO Goal Sheet is forwarded to the Head EHS (Site ESG Champion). The action status of several identified initiatives is assessed in the Monthly Management Review Meeting (MRM) in the presence of the Head of EHS, COO, and CEO.

CEO
(Chief Executive Officer)

COO
(Chief Operating Officer)

Head EHS
(Site ESG Champion)

The Group has developed a dynamic growth strategy and is in the process of implementing robust institution building processes in pursuit of its vision. Our Enterprise Risk Management policy and guideline aims at balancing the two by ensuring that key decisions with regard to strategy and institution building are commensurate with its risk appetite.

Our Group's ERM philosophy is "To integrate the process for managing risk across GMR Group and throughout its business and lifecycle to enable protection and enhancement of stakeholder value."

Regular evaluation of the performance of our competitors, market trends, our own company's trajectory, the main risks facing the company, and internal strengths. This knowledge makes it easier to pinpoint our strategy strengths, difficulties, and key success factors.

We have implemented a comprehensive management system for each member group to identify and resolve their issues. Our ERM process assists us in turning risks into opportunities and creating effective ways to achieve our economic, social and environmental goals. We have systems and protocols in place that helps us to promote and drive responsible sourcing.

We work closely with our vendors and suppliers and encourage them to maintain business and service standards consistent with ours. By working with our partners and customers, we strive to reduce their impact on the environment and thereby fight climate change. Hence, while partnering with vendors and suppliers we follow a strict procedure outlined in our Supplier Code of Conduct and ethical business standards. Also, critical suppliers and vendors are screened based on social and environmental criteria.

At GPUIL, we have implemented ISO 14001:2015, ISO 9001:2015 and ISO 50001:2018 across energy and transportation businesses which demonstrates our ability and commitment to manage our responsibilities in a systematic manner. All our activities and development are based on idea of sustainable growth. Through operational excellence, value chain services, partnerships, and philanthropic/community projects, we contribute to the SDGs.

Key Awards and Accolades

For Nature

GWEL won 'National award for excellence in Energy management by CII' for 5th consecutive year and for 3rd straight year emerged as National Energy Leader.

GWEL bagged "Utkristh" rating (>95% score) in 5S assessment carried by M/s National productivity council.

GWEL bagged Safety Council Gold award – Sharva Shresta Suraksha Puraskar award –2021 from M/s National Safety Council of India for achieving longest accident–free man–days in the country.

GMR Kamalanga Energy Limited (GKEL) won 5 awards out of 6 categories in group level CIP and 3 awards out of 5 in 5S category in "Annual Group Business Excellence – Reward and Recognition Event."

GMR Warora Energy Limited (GWEL) bagged the India's topmost recognition "Safety Shield" from M/s National Safety Council of India. GWEL is the first Indian company to bag this award.

GKEL won CII national awards continuously 3 years in 3 categories viz "National Energy Leader 2022", "Excellence in Energy Management 2022" and the "Most Innovative Project 2022" award.

For People

GKEL received Odisha CSR Excellence Award

GCORRPL received district level award for best community service

Snapshot of our ESG Performance

Environment

- Energy Consumed (Direct & indirect)– 110.765 Mn GJ
- Direct GHG emissions (Scope-1)– 10.054 Mn tCO2e
- Indirect GHG emissions (Scope 2 + Scope 3)– 89,276.24 tCO2e
- Total emissions after offset through plantation – 10.141 Mn tCO2e
- Total Water consumed (Surface water, Ground water, purchased water & water conserved through rainwater harvesting) – 25583 KL
- Waste Reused– 678,934 MT
- Waste Recycled– 312 MT (T&UI only)

Social

- Total beneficiaries – 114,307
- Investment in CSR activities– 5.83 crores
- Total Safe Manhours– 68,65,400
- Total hours of safety trainings– 4319 hours (employees) and 9315 hours (contractual)

Governance

- Zero cases of Discrimination at workplace
- Zero cases of Child Labour
- Zero cases of Forced Labour/ Involuntary Labour
- Zero cases of Human right related issues
- Zero cases of Data privacy breach
- Zero cases of Anti-bribery and Anti-corruption
- Zero cases of Sexual Harassment

STAKEHOLDER ENGAGEMENT AND MATERIALITY ASSESSMENT

Stakeholder Engagement and Materiality Assessment

(GRI Indicator 2-29, 3-1, 3-2, 3-3)

In the pursuit of sustainable business practices, we at GPUIL, a conglomerate primarily involved in energy and transportation & urban infra, is committed to engaging stakeholders and conducting materiality assessment to address key environmental, social, and governance (ESG) factors. Our materiality assessment was conducted in FY 2022 which involved compilation of relevant stakeholders, followed by a refining process based on their importance, influence, and impact.

Stakeholder Engagement

Identifying key stakeholders was pivotal, emphasizing the critical role of effective stakeholder engagement in enhancing our business performance. We prioritized establishing transparent, consistent, and reliable relationships with our stakeholders, both internal and external, focusing on fostering long-term connections.

Regular engagement allowed us to better understand their perspectives and build resilience towards stakeholder concerns guided by principles of inclusivity, materiality, and responsiveness in our stakeholder identification and prioritization system.

Materiality Assessment

We at GPUIL conducted a thorough materiality assessment to identify and manage ESG issues significantly affecting our business and stakeholders. These issues were evaluated based on their relevance, importance, and potential impact on decision-making and the long-term sustainability of the company.

These assessments help gain insight into crucial issues for both internal and external stakeholders, outlining GPUIL's environmental, social, governance and economic impacts across the value chain. They highlight risks and opportunities for the company, both presently and in the future. The materiality matrix provided below illustrates the essential ESG topics for us.
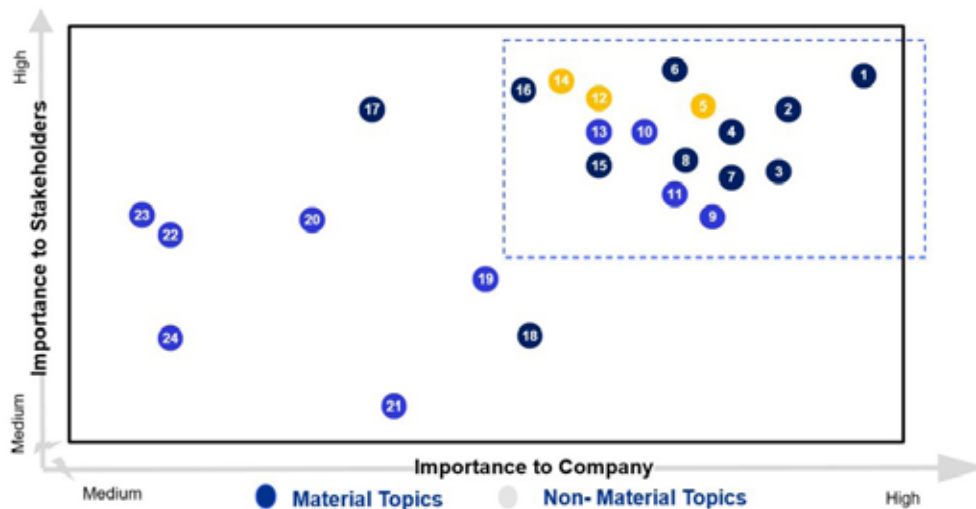
* Note: The dotted box encapsulates the high priority material issues considered for GMR. Navy blue colored bubbles in materiality matrix represents common material topic in both Energy and Transportation sector, blue colored and amber colored bubbles refer to the material topics of Energy and T&UI (Highways) sector, respectively.

Figure 1. Materiality Matrix of GPUIL

Table 2. List of high priority material topics

Material topics		
Environment ✅	**Social** 👪	**Governance** 🏛
Water and wastewater management/ Water security (3)	Workforce health and safety (1)	Data privacy and cyber security (2)
Climate change and GHG emissions (7)	Human rights (4)	Corporate Governance (11)
Energy management (6)	Road User Safety (5)	Risk and Crisis management/ Risk management (13)
Land Use & Biodiversity (9)	Employee development and engagement (8)	Anti-bribery and corruption (16)
	Community relations (10)	Business ethics (12)
	Talent attraction and retention (14)	Supply Chain Management (Sustainable Sourcing) (15)

ENVIRONMENT

Environmental Stewardship

(GRI Indicator 300)

At GPUIL, we take environmental stewardship seriously and have established a comprehensive approach to ensure that our operations effectively implement responsible practices. We understand that there is no planet B, and we must optimize resources and synchronize all activities to promote sustainable development and commercial benefits. We integrate core elements such as eco-friendly materials with innovative solutions like green technology so that our methods will be long lasting and successful in preserving the environment over time. Our sustainability reporting demonstrates our commitment to a better planet and our intent for mobilizing for green change in urban infra and energy sector.

We have implemented ISO 14001:2015 across our company, and ISO 50001:2018 & ISO 46001:2019 are well implemented at our Energy business. In the previous year, GHG assessment as per ISO 14064 was also carried out. Similarly, our plant at Kamalanga (GKEL) also received awards on efficiency, management, and certifications on ISO compliances, which is evidence of our ability and commitment to manage environmental responsibilities in a systematic manner that contributes to one of our sustainability pillars i.e., Environmental pillar. With certified Environmental Management System (EMS) program in place, we are able to implement effective processes and procedures that help ensure compliance with all applicable legal requirements while simultaneously deriving maximum impact from their mitigation efforts. We have also enforced Environment, Health, Safety and Quality (EHSQ) policy to conduct an efficient governance and control on environmental aspects across the company.

Going "Beyond compliance" is a commitment made by GPUIL, which implies being ahead of all applicable environmental legal requirements while also supporting the health and safety of our employees and the local communities. The corporate steering group periodically evaluates environmental compliance. We have a thorough online monitoring and compliance management system in place to make it possible for senior leadership and heads of departments to efficiently review environmental compliance during monthly reviews. We have e-tool, an electronic compliance management system "Legatrix" to manage and keep track of the compliances. In the reporting year FY 2022-23, there were no case of non-compliance were reported.

In order to promote environmental consciousness across the company, we organize various capacity building sessions and awareness drives with support from internal business sustainability representatives and external organizations. GMR group sustainability SPoCs also holds capacity building sessions across group to incorporate sustainability protocols.

As we advance into the future, GPUIL remains committed to setting new benchmarks in Environment management.

Our vision is to be a leader in sustainable practices, driving innovation and influencing industry standards. We will continue to invest in research, technology, and partnerships that promote responsible environment stewardship, ensuring a resilient and environmentally conscious approach across all our projects. We ensure our water sustainability progress is measurable and transparent by implementing robust measurement and reporting systems. In the FY 2022-23 period, we monitored a number of key indicators to evaluate environmental performance which will be detailed in the following sections.

Energy and Emission Management

(GRI Indicator 302-1, 302,3, 302-4, GRI 302-5, 305-1, 305-2, 305-4, 305-6, 305-7)

As a responsible company, we are committed to moving towards a more sustainable future by addressing climate change with strategic initiatives and investments that promote renewable sources of clean energy, reducing carbon emissions, planning smart urban growth, and other solutions which help conserve vital resources.

Since, energy utilization and GHG emissions are related to each other, we are working towards increasing green energy mix and avoiding unnecessary carbon emission across offices and sites by taking internal targets. It is evident by our efforts that our energy business has received ISO 50001:2018 (Energy Management System); without any non-conformities in the reporting year.

Our approach to energy and emission management is rooted in innovation, efficiency and responsibility. We employ a three-pronged strategy encompassing mitigation, efficiency gains and renewable energy adoption to drive positive change.

Mitigation

We are dedicated to reducing our carbon footprint through the adoption of cleaner technologies and alternative fuels in our transportation fleet. This includes transitioning to electric and hybrid vehicles, optimizing fuel efficiency, and implementing emission control technologies across our operations.

Efficiency gains

In urban infrastructure and energy projects, our focus is on enhancing energy efficiency. We integrate smart technologies, implement energy-efficient designs, and leverage data analytics to identify and rectify areas of high energy consumption. This approach not only reduces emissions but also generates cost savings.

Renewable Energy adoption

Transitioning towards a low-carbon future, we actively invest in and promote the use of renewable energy sources. Our projects incorporate solar, wind, and other sustainable energy solutions to power infrastructure and operations. By harnessing clean energy, we contribute to both emission reduction and the overall sustainability of our projects.

Figure 2. Strategy implemented for energy and emissions management

We consume energy in our offices and site of both T&UI and Energy sectors. Mostly offices have grid power supply along with renewable energy as we have installed solar panel to increase our green energy mix in total energy consumption. This has helped us in reducing dependency on grid power and reduce GHG emissions associated with them.

Considering GPUIL's Energy business, the total direct and indirect energy consumption is provided below: –

Table 3. Total direct and indirect energy consumption data for Energy sector

Parameter	Source	FY 2022–23 (in GJ)
Direct energy consumption	Fuel consumption within organization (Petrol, Diesel, Coal)	11,05,44,556.6
Indirect energy consumption	Grid power (Purchased power)	1,61,731.3
	Other sources	59,217.4

From the above table, it is evident that the Energy business consumes direct energy from fuels such as petrol, diesel, and coal. There was no shutdown phase for GKEL & GWEL in FY 2022–23 hence, no grid power was drawn and consumed as auxiliary power. The energy consumption through other sources includes oil usage as fuel for loco operations, fuel startup, heavy earth moving equipment, etc.

In Highways entity of Transportation sector, direct energy source i.e., through the utilization of petrol & diesel as fuel sources in company owned vehicles, DG sets & company owned machines and indirect energy i.e., purchased grid electricity consumption in offices and toll plaza. The total energy consumption is represented in the below graph.
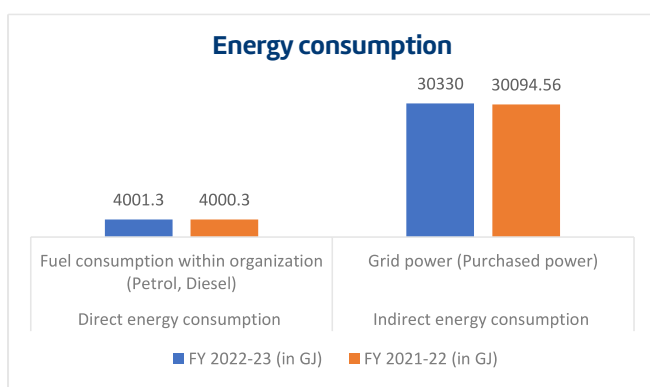
Energy consumption

Figure 3. Total direct and indirect energy consumption data for T&UI (Highways) sector

Energy Intensity at GPUIL

(Total energy consumption in TJ/turnover in crores)

78.65

*GPUIL refers to the boundary defined in the introductory chapters above.

We understand the impact of our carbon footprint and will remain vigilant in monitoring it for the creation of suitable mitigation plans. The major sources of emission for Scope 1 in the Highways entity are DG sets and company owned vehicles. In the reporting year, total 318.03 tonnes of CO_2 were generated out of which 99 % came from scope 1 and 1% from scope 2.

In our Energy business the total direct (Scope 1) and indirect emissions (Scope 2 and 3) in the reporting year FY2022-23 is 1,01,44,242.70 CO2e. The scope 1 emissions include the fuel consumption such as petrol, diesel and coal at Energy sector. Various initiatives such as replacing the conventional technologies with modern energy efficient machines are undertaken to reduce the fuel consumption (for more details refer table 5). The scope 2 emissions are zero owing to no auxiliary power consumption in the current financial year. The scope 3 emission at Energy sector constitutes of upstream and downstream transportation and distribution. In order to reduce scope 3 emission, nearby locations are identified for coal mining.

The Energy business has also developed a green belt sink for GKEL resulting in offsetting of 3,128.63 tCO2e in the FY 2022-23. The net emissions after offsetting are 1,01,41,114.07 tCO2e.

In terms of Energy sector, the total Scope 1 & Scope 2 emissions are 1,00,56,318.66 tCO2e in which 99.99% is Scope 1 and 0.01% is Scope 2.

Table 4: GHG Emissions at Energy sector

S. No.	GHG Emission	FY 2022–23 (tCO2e)	FY 2021–22 (tCO2e)
1	$Total Scope 1 Direct Emissions	1,00,54,966.45	99,11,798.50
2	Total Scope 2 Indirect Emissions	1,352.21	1,811.94
3	Total Scope 3 Indirect Emissions (Category 4 & 9)	87,924.03	88,811.07
4	Total Emission (Direct & Indirect)	1,01,44,242.70	1,00,02,421.50
5	Offset tCO2 through Plantation	3,128.63	3,128.63
6	$Total Emission (Direct & Indirect) after offsetting	1,01,41,114.07	99,99,292.87

$ GHG emissions for energy sector have increased in FY 2022-23 due to change in the reporting boundary. The number of energy assets have increased to 7 in FY23 from 4 in FY22.

Initiative for energy reduction

At GPUIL, we have taken few energy conservation initiates such as Replacement of conventional lights to LEDs, replacement of old compressor to energy efficient compressors and Intelligent compressor controller that helps to run at a reduced load, Intelligent flow controller in compressed air systems which has resulted in an efficient energy saving solution. We are delighted that we have managed to save approximately 12700 megawatts of power through these energy saving initiatives, track them and monitor their performance which is about 4 times the previous year's savings.

Table 5: Energy conservation initiatives undertaken at Energy sector.

S. No.	Description of energy conservation improvement measures	Investment (Rupees)	Verified Energy saving (Rupees)	Verified energy saving unit (kWh)	Fuel (TPH)
1	Cooling Tower fills replacement completed which saves energy by increasing surface area in order to remove the heat (energy) from the water.	10085000	8835190	0	3577
2	Leakage from condenser was arrested in 1 Unit leading to normal operations of vacuum pump	159000	945275	542025	0
3	Ultrasonic soot blower was installed in Air Preheater (APH) to eliminate steam consumption	1062000	1830715	0	741
4	Eroded APH basket with conventional design were replaced with energy efficient design	18900000	30039646	0	12162
5	Belt loading factor improved from 62 to 77% by installing high–capacity motor	932200	2974369	1705516	0
6	Minimization of 5 mill operation by roller swapping, reversal and replacement of roller and track segment	40700000	3639812	2087085	0

At GPUIL, air emissions are associated from boiler stacks and DG sets. We regularly monitor emission from stack and installed CEMS that directs real time air emission data to respective SPCB & CPCB. In the reporting year the average emission of various pollutants was observed well within norms as described in our consents and licenses.

Table 6. Air emissions at GKEL and GWEL

Pollutant	FY 2022–23 (In mg/Nm3)
Particulate matter (PM)	39
Oxides of Nitrogen (NOx)	304
Oxides of Sulfur (SOx)	1178

Water Management

(GRI Indicator 303–1, 303–3, 303–4, 303–5)

In an era marked by increasing urbanization, the efficient management of water resources is paramount for sustainability. At GPUIL we have our comprehensive approach to water management, focusing on transportation, urban infrastructure, and energy sectors. We recognize water as a critical resource intertwined with our operations. Our management approach is built on three pillars: conservation, efficiency, and resilience. Through strategic partnerships, technology integration, and community engagement, we strive to minimize our water footprint while maximizing positive impacts.

Conservation

Our commitment to water conservation begins with innovative design and planning. Incorporating sustainable landscaping, rainwater harvesting, and smart irrigation systems into our projects enables us to reduce water consumption. Additionally, we actively promote awareness campaigns to encourage water conservation practices among employees, stakeholders, and the communities we serve.

Efficiency

In the realm of transportation, urban infrastructure, and energy, optimizing water use is a priority. This involves the implementation of water–efficient technologies, such as advanced cooling systems and wastewater recycling. By continuously investing in research and development, we aim to pioneer solutions that enhance the efficiency of water utilization across our diverse portfolio.

Resilience

Acknowledging the vulnerability of water resources to climate change, our resilience strategy focuses on adaptive measures. This includes infrastructure designs that account for changing precipitation patterns, stormwater management systems, and contingency plans to address potential water scarcity scenarios. By proactively planning for resilience, we ensure the long-term viability of our projects.

Figure 4. Strategy implemented for water management.

Water management related KPIs are being measured in the energy sector for GKEL, GWEL, Gujarat Solar and Rajam Solar Solar. We aim to improve our data monitoring pertaining to water management in the coming years. GWEL is using surface water from nearby Wardha River for plant operation whereas for GKEL water is withdrawn from Brahmani River through pipeline. The thermal power plants – GKEL and GWEL primarily consume water for process applications such as Cooling Tower make-up (Largest Consumption contributor), Cooling Tower Blowdown, DM Water make-up, Process Losses, Evaporation Losses in reservoir & forebay, Cooling Tower Drift loss, AHP & HVAC Cooling Tower Make-up, Process losses in terms of rejects & leakages and for domestic applications such as Service & Potable Water consumption for Domestic usage (Drinking, Washing etc.). On the other hand, for Gujarat Solar water is withdrawn from GPCL (Gujarat Power Corporation Ltd.–Gujarat Solar Park Developer) Water Treatment plant through pipeline and the water requirement is limited to usage for solar panel cleaning. Also, Rainwater harvesting systems (RWHS) are installed at GPUIL which are also geotagged which helps us to navigate for seasonal maintenance purposes.

GKEL and GWEL are Zero Liquid Discharge Plants and thus wastewater after necessary treatment is used within the premises. Domestic wastewater is treated in Sewage Treatment Plant (STP) and treated water is reused in Horticulture purposes. However, industrial effluent is treated in Effluent Treatment Plant (ETP) and their treated water is reutilized in cooling tower makeup and for dust suppression after neutralization in Neutralizing Pit. Furthermore, no waterbodies were contaminated by the company's water utilization practices as the thermal power plants are zero discharge facilities.

Groundwater is utilized for domestic purposes in administrative blocks of T&UI and offices of energy sector. Over the reporting period, entity consumed around 45,788.6 KL of groundwater for domestic purposes, 2,33,86,166 KL of surface water and 19,28,249 KL from other sources.

Table 7. Water withdrawal consumption at various Energy and T&UI (Highways)

Source	Energy Sector (Million Litre)		T&UI (Million Litre)	
	FY2022–23	FY2021–22	FY2022–23	FY2021–22
Water withdrawal				
$Surface water	23386.16	21324.56	–	–
$Ground water	183	182	45.60	48.85
Other sources*	1928.24	2780.02	–	–
Water consumption				
$Water consumed	25583.01	24254.77	45.60	48.85

Purchased water & water conserved through rainwater harvesting

$Water withdrawal consumption for energy sector have increased in FY 2022–23 due to change in the reporting boundary. The number of energy assets have increased to 7 in FY23 from 4 in FY22.

In order to conserve water as a resource, we have taken several initiatives. These are highlighted in below case studies that showcase the initiatives undertaken for efficient use of water at GKEL and GWEL.

Case Study–1

GKEL

Problem identified.

GKEL obtained a limited water withdrawal permission for 30 cu. sec. from Bramhani River.

Initiatives undertaken.

The following initiatives were taken for minimization of freshwater consumption:

1. Through Rainwater Harvesting system all the storm water from other area is being collected through Rainwater Harvesting Pit and is pumped back into reservoir for further reuse in plant after necessary treatment. In addition, 2 water collecting ponds were created to store rain/surface water.

2. Diversion of cooling water outlet of service & instrument air compressors to Cooling Water Pump House fore-bay of CWPH to reduce freshwater makeup in Cooling Tower.

3. Ash Water Recovery System (AWRS) has been installed to reduce and/or eliminate freshwater intake into Ash Handling System by recycling Ash water.

4. 750 Micron HDPE lining provided in the Raw water reservoir to avoid ground water leakage & water loss.

5. Zero Liquid Discharge achieved through various treatment systems, procedures, water conservation measures and water metering approach.

6. Ash handling plant (Silo & Hydrobin area) is made concrete floor with Peripheral drains & retailing wall. 2 corner pits were provided at both sides. Pump was installed for recovery & back to High Efficiency Settling Tank of Hydrobin.

As a result of the above initiatives, specific water consumption of 2.14 M3/MW was achieved in FY 2022–23 well within the limit of < 3.50 M3/MW. GKEL further was able to reduce water withdrawal from permissible 30 cusec to 20 cusec.

Case Study–2

GWEL

Problem identified.

GWEL consumes 26000 m3 of water on daily basis for operating under full load. As, GWEL operates in drought prone region of Maharashtra, Water is a scarce resource and escalating demand for water is increasing pressure on the water supply.

Initiatives undertaken.

1. In 2017 we had completed construction of 21.90mm3 permanent storage capacity weir on Marda river in partnership with Maharashtra Industrial development corporation (MIDC). This project not only ensured the storage of river water for plant consumption but also benefitted the villagers for their daily routine.

2. GWEL has centralised water monitoring system (Water SCADA) in which flow meters were installed in multiple water drawing sources and monitored on daily basis.

3. GWEL had adopted ISO 46001:2019 Framework to enable water conservation and efficient use. GWEL became the 1st power plant in India to adopt an ISO framework for water conservation.

4. From a discharge standpoint, we are Zero Liquid Discharge (ZLD) since design stage. The recycled water from Sewage Treatment Plants is used for gardening purposes.

5. We are progressively reducing our dependence on freshwater and are taking proactive measures such as Rainwater harvesting.

Using the above initiatives, 2,68,420 KL of water saving is achieved for the year FY 22–23

In conclusion, our integrated water management strategy reflects our dedication to building a sustainable future for generations to come. Through ongoing collaboration, innovation, and a steadfast commitment to responsible practices, GPUIL aims to be a trailblazer in water management within the transportation, urban infrastructure, and energy sectors.

Waste Management

(GRI Indicator 306-1, 306-2, 306-3, 306-4, 306-5)

In the pursuit of holistic sustainability, GPUIL recognizes the critical importance of responsible waste management within the domains of transportation, urban infrastructure, and energy businesses. At GPUIL, our waste management strategy revolves around the principles of reduce, reuse, recycle and recover.

Waste Reduction

Our projects incorporate designs that prioritize waste reduction. From the planning stages to construction and operation, we emphasize the use of sustainable materials and technologies that minimize waste generation. This includes the adoption of lean construction practices and the integration of modular designs to reduce construction-related waste.

Material Reuse

In urban infrastructure and energy projects, we actively seek opportunities for material reuse. This involves salvaging and repurposing materials from decommissioned structures, as well as implementing circular design principles that allow for the easy disassembly and reuse of components.

Recycling system

We invest in state-of-the-art recycling systems to manage waste efficiently. From construction debris to operational waste, we segregate materials for recycling and partner with waste management facilities to ensure that a significant portion of our waste is diverted from landfills. This approach aligns with our commitment to contributing to a circular economy.

Figure 5. Strategy implemented for waste management.

Hazardous waste, E-Waste, municipal solid waste, battery waste and other nonhazardous waste are generated during the operation and maintenance of power plant equipment. However, hazardous waste is only generated from DG sets during scheduled maintenance at T&UI, however, E-waste, battery waste and non-hazardous waste are generated from time to time. The waste generated is disposed-off as

per Pollution Board guidelines in scientific manner. Most of the nonhazardous waste is generated as scrap which are sold through a tendering procedure for recycling or reuse. For activities related to the maintenance of roads and office buildings, a percentage of the non-hazardous waste generated is also recycled at the site. Recycling waste will help to promote a circular economy and reduces the cost of obtaining fresh materials.

Waste management procedure is duly defined in the IMS manual of the organization. All the Hazardous/Non-Hazardous waste are defined in the procedure as per which Segregation, collection, disposal is defined. Reduction targets are taken in the Objective and targets of the individual departments and same is being reviewed on monthly basis.

Energy sector

Table 8. Waste generated at Energy sector.

Waste generation	FY 2022-23 (in MT)	FY 2021-22 (in MT)
Plastic Waste	1.652	2.158
$E- Waste	7.498	0.838
Bio-medical Waste	0.04096	0.05401
Battery Waste	13.05	19.593
$Hazardous Waste	44.99	29.60
$Non- Hazardous waste	930396	821091

$Waste generated for energy sector have increased in FY 2022-23 due to change in the reporting boundary. The number of energy assets have increased to 7 in FY23 from 4 in FY22.
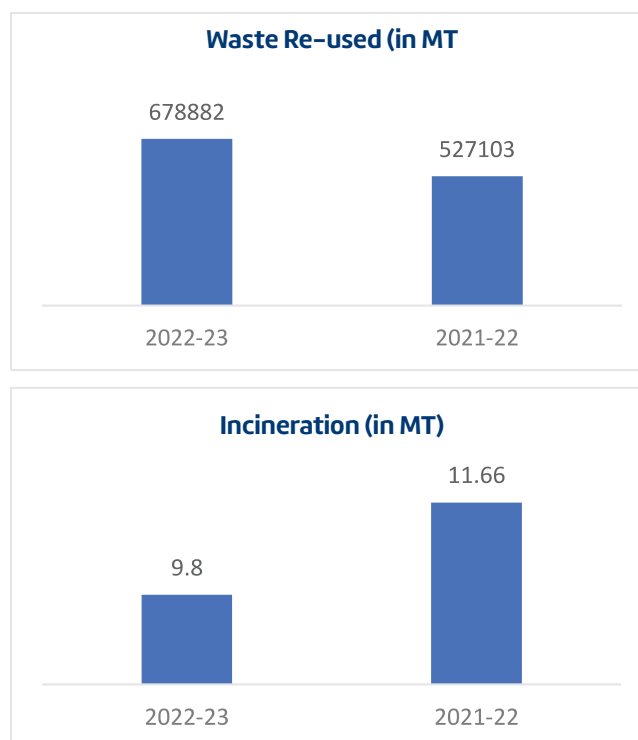
Waste Re-used (in MT

678882 — 2022-23
527103 — 2021-22

Incineration (in MT)

9.8 — 2022-23
11.66 — 2021-22

Figure 6. Waste diverted from disposal at Energy sector.

T&UI sector

Table 9. Waste generated at T&UI sector (Highways)

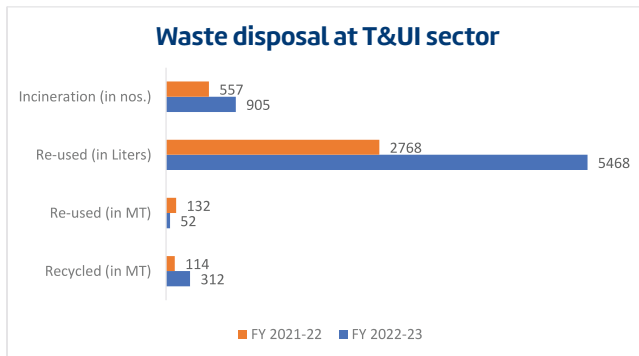| Parameters	FY 2022–23	FY 2021–22
Hazardous waste (in liters)	5468	2767.8
Hazardous waste (in Nos.)	905	557
Construction & demolition waste (in MT)	51.78	131.72
Non-hazardous waste (in MT)	312.41	113.98

Figure 7. Waste disposed at T&UI sector (Highways)

Fly ash generated is stored in closed fly ash silos and sent to cement plant, brick plant & for construction of road wherein 100 % fly ash utilization is ensured. E-waste generated is stored at designated place and sent to authorized recyclers. Used oil & spent oil generated are stored in Hazardous Waste storage shed & sent to authorized recyclers whereas battery waste is stored at Hazardous waste shed and sold to authorized recyclers or disposed-off under buy back policy.

As we look to the future, GPUIL is committed to advancing our waste management initiatives. We are steadfast in its commitment to pioneering sustainable waste management practices within the transportation, urban infrastructure, and energy sectors. Through ongoing innovation, collaboration, and responsible resource stewardship, we aim to set new standards for waste management and contribute to a more sustainable and resilient future.

Biodiversity Management

GRI Indicator 304–1, 304–2)

In recognition of the interconnectedness between human activities and the natural environment, GPUIL places a strong emphasis on biodiversity management within the domains of transportation, urban infrastructure, and energy. Here we elucidate our approach to biodiversity conservation and our vision for harmonizing human development with the preservation of diverse ecosystems. Our biodiversity management approach centers around proactive conservation, habitat restoration, and sustainable practices to minimize ecological impact.

Proactive conservation

We conduct comprehensive biodiversity assessments before initiating any project, identifying vulnerable ecosystems and species. Our designs integrate features that safeguard habitats, allowing for the coexistence of human development and local flora and fauna.

Habitat Restoration

Recognizing the importance of restoring ecosystems impacted by our operations, we invest in habitat restoration initiatives. This involves replanting native vegetation, creating wildlife corridors, and implementing measures to enhance overall biodiversity resilience.

Sustainable Practices

From transportation infrastructure to energy projects, we prioritize sustainable practices that mitigate negative impacts on biodiversity. This includes measures to reduce noise pollution, limit habitat fragmentation, and minimize the use of harmful chemicals.

Figure 8. Strategy implemented for biodiversity management.

As a responsible company, we actively support biodiversity protection, we know how important it is for the long-term economic viability. To understand project viability, risks and impacts on biodiversity, all our projects undergo an environmental impact assessment study to obtain environmental clearance from the Ministry of the Environment and Climate Change for both the transport and energy sectors associated, the change of land use and mitigation measures that are necessary in order to mitigate the impacts. For some cases, environmental and social impact assessments ESIA are carried out to identify the risks, outline possible mitigation steps against potential adverse impacts and risks to mitigate such risks or avoid them. To prevent biodiversity loss, we have also developed site specific management strategies.

The Environmental Screening Checklist is used to ensure effective implementation of the ESMS. In order to identify the environmental problems at our 'projects' sites, we shall carry out a High-Level Initial Assessment or Screening. The studies and surveys carried out for our projects have

no substantial impact on biodiversity, as a result of our activities. We shall refrain from carrying out any activities or projects in eco-sensitive areas designated as wildlife sanctuaries, national parks or world heritage sites under applicable laws or international treaties by India, on the basis of the results of the screening. Therefore, we do not have a significant impact, despite our projects and related auxiliary activities.

Plantation drive with employees

Initiatives

With an objective to sequester carbon, protect and restore natural habitats, we conduct plantation drives in and around our facilities annually, aiming to achieve more than 33% of green cover of the total area beyond compliance as mandated in India.

GPUIL is committed to advancing its biodiversity management initiatives. Our vision is to not only minimize our ecological footprint but to actively contribute to the enhancement and preservation of biodiversity.

Case Study–2

GKEL

GKEL has developed dense green belt with Indigenous species in and around plant, township premises & avenue plantation along the Railway line & approach Road to cover land area of 358.303 Acres.

GKEL have also developed avenue plantation and green belt in Dhenkanal area.

GKEL have planted around 3,95,308 saplings till March 2023, survival rate of which is around 90%.

GWEL

GWEL has developed dense greenbelt over mandated land. Sustainable farming-based greenbelt development was launched in FY16. Under this initiative, various forest species plants, neem trees, fruit bearing species like mangoes, Jamun, lemon, goose berry, guava etc were planted. With the support of GMRVF, we have undertaken various plantation in nearby villages, schools, etc

GWEL greenbelt is spread over 175 acres which is 40% of total area with 1.2 Lacs of forest species plants & 18000 fruit bearing plants.

Environmental Performance of DFCC– GPUIL's EPC Business

GPUIL's EPC business provide turnkey solutions across multiple business sectors like Airports, Energy, Highways, Railways and Urban Infrastructure, working on the design and construction of the prestigious Eastern Dedicated Freight Corridor project of DFCCI (Dedicated Freight Corridor Corporation of India).

Our energy project under-goes Environmental Impact Assessment study to obtain environmental clearance for Ministry of Environment, forestry, and Climate change. All the project work is conducted under SPCB & CPCB regulations and complies their norms. The major source of energy and associated emissions are from the fuel consumption such as diesel in Machineries, DG sets, On-site vehicles. Electricity production and consumption is only through DG Sets at all the project site locations as there is no government power supply at all the project site locations. Air emissions are reduced through bag filters installed in batching plants Water is consumed for drinking and constructional purposes only. The industrial effluent (Washout from batching plant) is stored in sedimentation tank and after primary treatment, treated water is utilized in water sprinkling for dust suppression. There is no discharge of effluent water through our projects. Waste is majorly generated from constructional activities as Construction and Demolition waste, Hazardous waste from periodical maintenance of DG sets and non-hazardous scrap waste and stored in designated storage area at every site. C&D waste is reused mostly in constructional activities for Haul Road and access Road Maintenance purposes, hazardous waste & scrap waste is sold to authorized recycler / disposer.

Since, this project completed in March'2023, we would like to highlight the Environmental footprint as below: –

Parameter	Performance (FY 2022–23)
Energy, Emissions and Water	
Direct Energy	399003.7 GJ
Direct Emission (Scope–1)	29566.2 tCO2
Ground water consumption	14066.6 KL
Waste Generation	
Construction and demolition waste	51.78 MT
Hazardous waste– Liquid	5.4 KL
Hazardous waste– Solid	905 Nos.
Non–hazardous waste– Metal Scrap	265 MT
Waste Recycled and reused	
Reused	51.78 MT
Recycle	265 MT

SOCIAL

Social Contributions

At GPUIL, we consider our employees as the cornerstone of our organization, propelling its success and the attainment of objectives. They serve as our primary asset, contributing to both our company goals and their individual professional aspirations. GWEL has obtained certification for the SA 8000 Social Accountability Management System, ensuring a workplace devoid of forced and child labor, addressing occupational health and safety, freedom of association, discrimination, working hours, compensation, and management systems. In FY 2022-23, GPUIL's total headcount was 2987 (employees + workers), with a breakdown by gender.

Table 10. Number of employees at GPUIL

Gender	Energy Sector (In Nos.)		T&UI Sector (In Nos.)	
	FY2022 -23	FY2021 -22	FY2022 -23	FY2021 -22
Employees				
Male	566	538	223	246
Female	29	25	10	12
Workers				
Male	2102	2125	0	0
Female	72	70	0	0

Emphasizing inclusivity and productivity, we champion diversity in staff across genders, age groups, and management levels. We hire individuals based on merit, regardless of gender, age, or other factors, valuing diverse perspectives. Compensation at GMR is determined by skills and capabilities, ensuring equitable treatment, and we actively support applicants or workers with special needs, considering their skills for hiring or assignments.
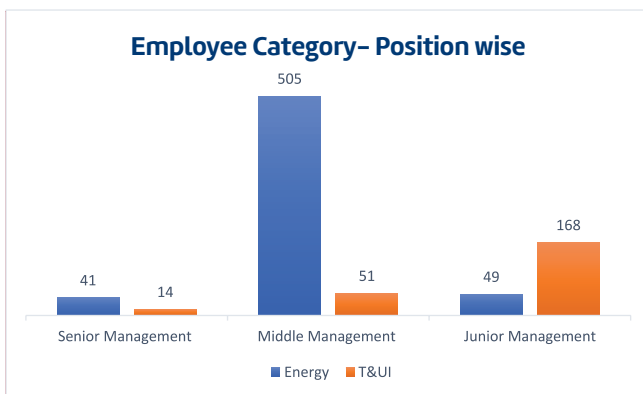
Employee Category– Position wise

Category	Energy	T&UI
Senior Management	41	14
Middle Management	505	51
Junior Management	49	168

Figure 9. Position-wise employee representation

Employment Practices

GPUIL is committed to creating a work environment that fosters inclusivity, diversity, and a strong sense of responsibility towards sustainability. The transportation and energy sectors play pivotal roles in shaping global infrastructure and energy landscapes, and GMR acknowledges the necessity of a skilled, diverse, and engaged workforce in achieving its sustainability goals.

By maintaining robust employment practices that prioritize talent, learning, diversity, employee well-being, and strict adherence to ethical and legal standards, GPUIL aims to foster a sustainable work environment. These practices not only support the company's success but also contribute to a positive societal impact within the transportation and energy sectors.

This chapter outlines GPUIL's dedication to cultivating a workplace that not only sustains the business but also empowers its employees, fostering a culture that aligns with the principles of sustainability and social responsibility.

Employee reward and recognition

Talent Attraction

GPUIL's commitment to sustainability becomes a central part of its brand identity. The company leverages this identity in its recruitment strategy, showcasing its dedication to sustainable development. By effectively communicating its sustainability goals, initiatives, and achievements, the company attracts individuals driven to be part of a purpose-driven organization focused on making a real impact.

Leveraging modern recruitment tools and platforms, GPUIL engages with a diverse pool of talent. Collaborations with educational institutions, industry forums, and

sustainability-focused events serve as avenues for identifying and attracting professionals passionate about driving sustainable change.

GPUIL invests significantly in continuous learning and development opportunities. Tailored training programs, mentorship initiatives, and access to resources related to sustainability empower employees to deepen their knowledge and skill sets in sustainable practices within the transportation and energy sectors. The company fosters a culture of growth and mobility, offering clear paths for career advancement. Internal mobility programs encourage employees to explore diverse roles within the organization, fostering a dynamic and engaging work environment.

Recognizing the importance of well-being, GPUIL provides comprehensive health and wellness programs. GPUIL promotes an open and collaborative environment where different departments work in synergy. Collaboration fosters innovative solutions that optimize operations, reduce environmental impact, and advance sustainability objectives. The turnover rate of employees at GPUIL is 13%.
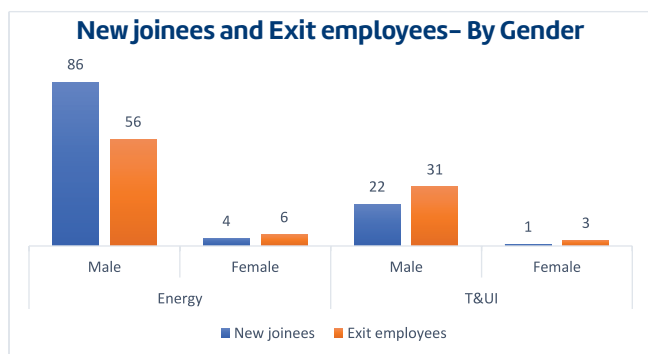

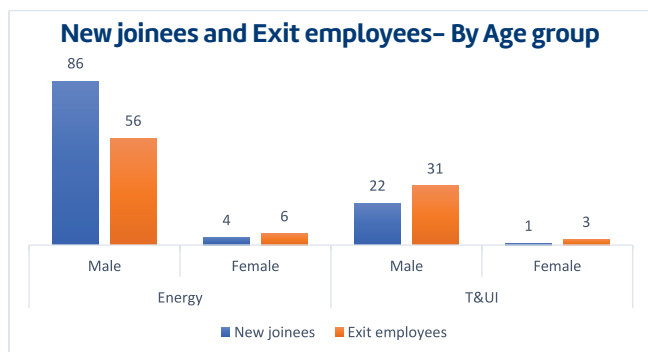*Figure 10: New joinees and Exit employees– By Gender*

Figure 11: New joinees and Exit employees– By Age group

Diversity Inclusion and Equality

GPUIL values and celebrates diversity in all its forms, recognizing that a diverse workforce brings varied perspectives, experiences, and insights crucial for innovation and sustainable growth. We are committed to fostering an inclusive culture that respects individuals' differences in gender, race, ethnicity, age, sexual orientation, ability, and background. Hence, there were no cases of discrimination were witnessed during the reporting period.

At GPUIL, employee compensation is determined solely by their skills, abilities, and role, independent of gender. To maintain diversity, we prioritize considering applicants and employees with special needs, ensuring they are fairly considered, and their roles align with their skills.

Our commitment to inclusion extends beyond representation to creating an environment where all employees feel welcomed, respected, and valued. Through proactive policies, educational initiatives, and open dialogue, we encourage collaboration and engagement, ensuring everyone has an equal opportunity to contribute and advance within the organization.

Equality is at the core of GPUIL's values. We are dedicated to providing fair opportunities, treatment, and access to resources for all employees. Our approach focuses on pay equity, anti-discrimination measures, and equal access to career development, ensuring a level playing field for all.
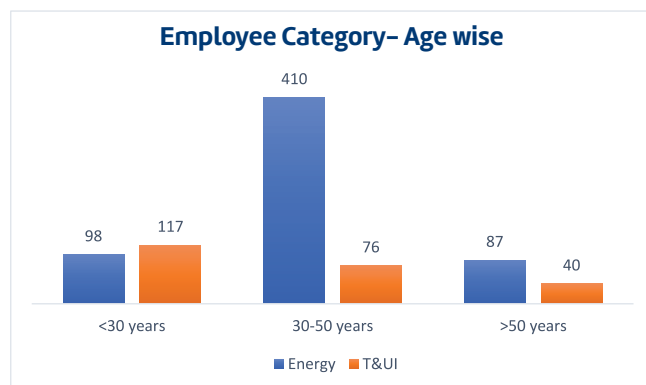
Figure 12: Age-wise employee representation

The above graph represents age-wise representation of employees only. Female employees represent about 3.6% of the total employees. We aim to increase percentage share of female employees in coming future.

Learning and Development

We recognize the importance of continuous learning and regular performance evaluations, which are crucial not just for individual career growth but also for the overall success of the company. Within our human resources department, we have implemented numerous initiatives to meet the diverse needs and expectations of our employees. We create an environment that fosters employee development while seizing new business opportunities.

At GPUIL, we have adopted a Performance Management Process (PMP) to optimize staff performance, aiming to keep our employees motivated and engaged. This process ensures continuous interaction across hierarchies to identify and address developmental needs, nurturing future leaders. In the reporting period of FY 2022-23, more than 90% of the employees at GPUIL level received annual performance review.

Moreover, GPUIL actively promotes various employee

engagement programs to encourage peer learning, cultural diversity, and enhance employee well-being, maintaining a balanced work-life schedule.

Our HR team collaborates with employees to address grievances, POSH concerns, and other workplace issues, emphasizing confidentiality and transparency in handling complaints. Dedicated committees oversee these concerns, providing counseling and necessary interventions when needed.
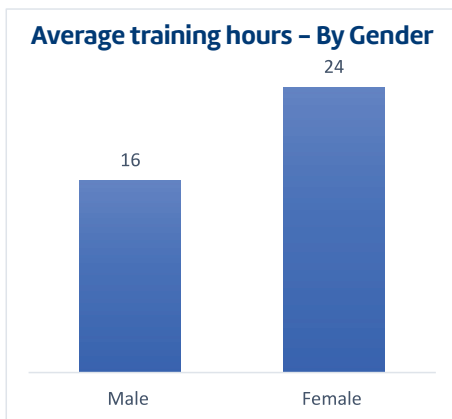
Average training hours – By Gender

Figure 13(a): Average training hours – By Gender

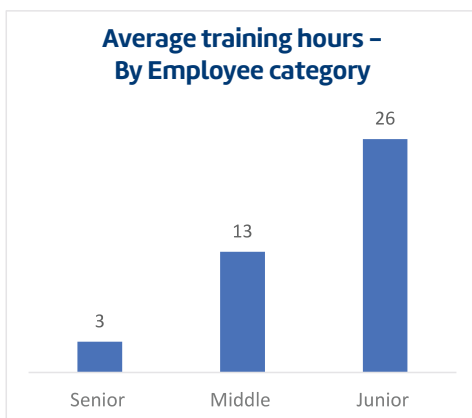### Average training hours – By Employee category

Figure 13(b): Average training hours – By Employee category

It can be observed from the above 13(a) figure that female employees' average training hours is higher than their male counterparts. This can be attributed to more skills upgradation and training session organized specially focusing the female employees.

At GPUIL, average training hours per employee is 16.06. The trainings at GPUIL are conducted across all aspects such as health and safety, skill upgrade, human rights, etc.

Human rights

GPUIL upholds a comprehensive human rights policy, accompanied by various policies such as the Code of Conduct, Whistleblower Policy, Disciplinary Policy, Policy against Sexual Harassment, and Policy on Work Environment. These, alongside transparent HR procedures, effectively address human rights issues. We strongly advocate for adherence to fundamental labor principles, prohibiting child labor, any form of forced labor,

ensuring freedom of association, and the right to collective bargaining. 100% of our employees are covered under training on human rights policy and issues. Throughout FY 2022–23, there were zero reported incidents of human rights violations within our workplace or supply chain.

Occupational Health and Safety

Our system prioritizes the health and safety of employees, ensuring a secure and favorable working environment across all our operations and projects. GPUIL along with its subsidiaries has implemented occupational health and safety management system covering 100% of its operations. Also, GPUIL has medical centers at all the offices which are accessible to the employees and workers.

To foster a robust health and safety culture, we have instituted an integrated Environment, Health, Safety, and Quality (EHSQ) Policy available on our website, reinforced by a set of EHS obligations communicated through internal channels, meetings, and notice boards.

We maintain an ISO-certified health and safety management system, implemented separately within our Energy sector entities (GWEL and GKEL – ISO 45001) and Transportation sector (EPC – ISO 18001). GWEL, in the Energy sector, received the Five Star rating and Sword of Honor from the British Safety Council, showcasing our commitment to establish, implement, and maintain an occupational health and safety management system. Our employees are integral to upholding safety standards, and strategic leaders from the EHS&S department oversee the implementation of the Environment and Safety Management System (ESMS) at both corporate and project levels. During construction and operation phase the responsibility of safeguarding safety of the employees and workers lies on the EHS officer who reports to EHS&S manager and the EHS&S manager reports to the EHS Corporate head.

> **Total safe manhours**
> **at Energy sector**
> **68,65,400**

We employ various strategies to mitigate workplace health and safety risks, including Hazard Identification and Risk Assessment (HIRA), Safety Induction, Permit to Work system (PTW), Toolbox Talks (TBT), LOTO (Lockout Tag Out), effective control, and supervision.

Safety learning through Model preparation with theme "Risk Mitigation in Work place"

These measures as provided below, along with internal safety audits and compliance requirements for contractors, ensure a proactive approach to maintaining a safe work environment.

- **Hazard Identification and Risk Assessment (HIRA)**

  During the construction and O&M stages at our locations, we conduct HIRA. This process aids in identifying, preventing, and controlling hazards before they pose harm, enhancing employee awareness and training. HIRA helps establish risk management standards based on safe practices.

- **Safety Induction**

  We familiarize our staff with site-specific EHS rules and regulations, covering access, reporting protocols, emergency escape procedures, and EHS&S policies.

- **Permit–to–Work System (PTW)**

  We have integrated an SAP-based PTW in the Energy and Transportation sectors at GPUIL to execute specific work/tasks on-site. This system enhances the understanding of associated risks and mandates approval from the Safety SPOC, informing about the nature of work/tasks to be performed.

- **Toolbox Talk (TBT)**

  TBT facilitates better communication between workers and supervisors, increasing awareness among all members.

- **LOTO (Lockout Tag Out)**

  We have implemented the LOTO system at GWEL & GKEL which ensures the safety of workers operating, maintaining, or working on machinery or equipment, safeguarding them from potential hazards.

- **Effective Control and Supervision**

  An EHS officer oversees, monitors, and reports daily E&S needs at the site, aligning with ESMS requirements. Their responsibilities include various reports, incident and accident tracking, PTW, PPE Inventory & Issuance, FFE Inventory, Toolbox Talks, mock drills, water usage reporting, first aid upkeep, safe man-hours reporting, and conducting internal safety audits to identify and rectify gaps. Contractors are obliged to adhere to E&S requirements as part of their agreement, necessitating submission of an EHS Plan before team mobilization.

Training and awareness

Training for workplace safety is just as critical as the safety measures themselves, allowing management to ensure a secure and healthy work environment. This training aids employees in identifying safety hazards, understanding best safety practices, and adhering to safety expectations.

At GPUIL, our occupational health and safety management system goes beyond legal requirements. Regular safety-related training, mock drills, HIRA training, and Safety E-learning are provided to both permanent and contractual employees as part of our 'Training calendar.' Induction sessions effectively communicate safety protocols to contractors, vendors, and new hires, ensuring familiarity with site-specific health and safety policies, reporting, and emergency evacuation procedures. Daily toolbox talks foster dialogue between employees and supervisors, heightening awareness among all team members, reducing workplace incidents, and nurturing a safety-focused culture.

Training on ISO 14064 Training

Under RAXA Academy, a subsidiary dedicated to health, safety, and security procedures conducted an Advanced Management Course for senior security professionals, along with Occupational Health and Safety training. The Highway sector organizes safety awareness campaigns for road users, supported by the Local Police department, including activities to reduce accidents, such as safety programs, distribution of safety materials, and road safety rallies. Moreover, the Energy sector conducted 58 training sessions on various safety topics, investing 4319 hours in employees and 9315 hours in contractual employees for safety-related training in FY 2022-23.

Road User safety programme

Annually in March, we observe National Safety Day/Week to heighten awareness among workers and employees, emphasizing accident prevention through extensive safety awareness programs.

In our transport business, we have always pursued excellence in safety and well-being at workplace and in this regard have recognized the team efforts towards it.

Corporate Social Responsibility

Our Approach

At GPUIL, we firmly believe in embracing a broader scope of responsibilities that extend beyond mere financial gains. This principle manifests through our profound commitment to the concept of Social Responsibility. Employing a bottom-up approach, we undertake enduring initiatives within communities surrounding our operations. GMR Varalakshmi Foundation (GMRVF), the Corporate Social Responsibility arm of the Group, develops distinct, location-specific projects in education, health, hygiene, sanitation, empowerment, livelihoods, and community development. The Foundation envisions making a lasting impact on the human development of underprivileged communities through projects focused on Education, Health, and Livelihoods. As a Section-8 (non-profit) corporation, the Foundation operates under its own Board of Directors composed of esteemed professionals in the field.

Our corporate sustainability strategy is spearheaded by the CSR policy and the CSR Committee. The policy defines and steers CSR activities, recently modified by the Board of Directors to align with the provisions of the Companies Act, 2013 and the Corporate Social Responsibility Rules, 2014. In addition to these defined activities, the Company conducts need-based initiatives in line with Schedule VII of the Companies Act, 2013, focusing on areas such as Health, Hygiene, Sanitation, Empowerment, Livelihoods, and Community Development.

Our programs are meticulously designed following need-based assessments within local communities, specifically emphasizing disadvantaged and vulnerable areas. All CSR activities are methodically planned and executed based on recognized community requirements. Consequently, these programs are attuned to the needs of local communities and prioritize a high level of community participation.

Our Group CSR Strategy

Local Community Development Programs

All CSR-related programs and initiatives at project locations are meticulously drafted in response to community need assessments conducted prior to project commencement. GMRVF has devised a Standard Operating Procedure (SOP) for conducting these assessments, which is consistently followed across all locations. These assessments are executed by either a senior internal team or an external agency, and their findings play a pivotal role in shaping programs that cater to the specific needs of the local communities.

Stakeholder engagement Plan

GMRVF maintains close engagement with multiple stakeholders across different locations, focusing on building partnerships and collaborations to enhance the quality of life within communities. Recognizing the government as the primary service provider, the Foundation has adopted a strategy to partner with various government departments to enhance the quality and effectiveness of services provided. Additionally, it actively collaborates with diverse communities to empower them, with a specific emphasis on identifying and supporting vulnerable stakeholders. This encompasses socially and economically disadvantaged groups, landless individuals, tribal communities, people with disabilities, and women-led households.

Local Community Consultation and Process that involves vulnerable groups

GMRVF places significant importance on involving communities in their own development. To achieve this, GMRVF conducts extensive consultations with communities before initiating any programs, tailoring these programs to meet local needs identified by the community members. Community involvement remains integral at every stage of the programs, with systems and procedures established to ensure accountability and transparency. For instance, in the Bala Badis overseen by the Foundation, parents actively participate, attending regular meetings to stay updated on their children's progress and the activities. To engage the community further, various groups such as Self-Help Groups (SHGs), Youth Groups, Children's groups, Parent-Teacher Associations, Farmers' Groups, and Common Interest Groups have been formed and are nurtured across project locations. Additionally, in GMRVF's vocational training centers, trainees are involved in the management process by organizing into different committees, like the food committee and hostel committee.

Social Impact Assessment

Regular internal and external impact evaluations are performed to gauge the effectiveness and impact of the programs. These evaluations systematically gather gender-disaggregated data and analyze the programs' effects on various stakeholder groups. The assessments engage all pertinent stakeholders through participatory methods like individual interviews and focused group discussions. It is standard practice for the Foundation to conduct third-party impact assessments at major locations once every five years. In the fiscal year 2022-23, impact assessment of Livelihoods Restoration Program at Kamalanga was

conducted by KIIT, Bhubaneswar.

Public Disclosure of Results

The reports on social impact assessments are distributed among all pertinent stakeholders, while the Annual CSR Reports of all Group companies are published on respective business websites for public access and disclosure.

Formal Local Community Grievance Process

A grievance redressal mechanism serves as a crucial system to systematically gather critical viewpoints from the community. This regular practice involves soliciting suggestions, grievances, and feedback from the community to integrate them into ongoing programs, enhancing program effectiveness and fostering stronger relationships with stakeholders. Formal community grievance redressal systems are operational at pertinent locations. Grievances raised during community consultation meetings are regularly addressed. Established processes ensure continuous feedback collection from communities, which is utilized to address grievances and refine the program implementation processes.

Economic value distributed in community investments (INR) FY 2022-23 – 5.83 crores

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Case Study

The ground water in villages around GWEL was not good enough for drinking purpose. It had high TDS value and impurities such as Nitrate and Fluoride. Consumption of such water in drinking causes severe health issues such as - yellow, cracked teeth; joints' pain; crippled limbs, stomachache, kidney issues, breathing problem among infants etc. Thus villagers were forced to spend 10-15% of their monthly income on treatment of these conditions.

GMRVF explored the solution with sustainability, expert engagement, community ownership and innovation. It came in form of Reverse Osmosis based Water vending units called Water ATM. GWEL along with GMRVF installed 18 RO Water ATM units in 18 villages to provide clean & fluoride free drinking water. GWEL CSR has introduced a Public-Private-Community Participation (PPCP) model in which Gram Panchayat has provided land and electricity connection for installation of Water ATM. A service provider has been engaged in the process who has installed the RO Machine and taking care of maintenance of machines and Community is also involved in the RO Water plant by contributing a very small amount against each unit of safe drinking water. This has made the GWEL initiative a unique model of RO Water ATM which is sustaining since last 7 years and providing hassle free services to community for 24x7.

The created facility of Water ATM is helping people in saving them from various stomach related illness, bone related diseases, yellow teeth. Apart from this community is saving lots of money and wastage of time which they used to put for treatment. The time for fetching water by women folk has reduced significantly as Water ATM in villages is located centrally and can be reached in 5-minute walk from any household in the village.

Clean & fluoride free drinking water is accessible to more than 18,000 people (4500 HHs) daily for minimal cost of 30 paise per litre. GWEL RO water ATM is primary source of drinking water to 80% of villagers for the last 7 years. The expenditure on drinking water per family per day is reduced from Rs.70 per day to Rs.4.90 per day. The cost estimation was done by the respondent themselves. Actual market-based estimation of present quality water would be at least Rs.140 per family per day. **Overall savings is 41% and reduction in ailments of villagers by 88%.**

GWEL greenbelt is spread over 175 acres which is 40% of total area with 1.2 Lacs of forest species plants & 18000 fruit bearing plants.

Case Study

"The lack of sanitation facilities has been recognized as one of the greatest health risks to India's rural poor. The lack of sanitation facilities compounded with limited public awareness of appropriate hygiene practices implies that open defecation is a widespread practice in rural India."

Well, this was the notation on one of secondary data, the evaluation team came across while assessing the impact of ISL. The villages around GWEL had disgusting smell coming out of open defecation so much so that people avoided those roads.

GMRVF took note of this problem and initiated to work for solution. This came much prior to the acclaimed Swachh Bharat Mission by PMO. GWEL and GMRVF has launched Total Sanitation campaign adopting pronged strategy focusing on supporting construction of individual toilets as top priority.

GWEL supported 764 ISL across 14 villages in Warora and handed it over to beneficiaries in last 5 years.

The GWEL efforts have made 7 villages Open Defecation free, and communities are protected from the ill effect of water borne diseases and leading healthy life saving money from health treatments.

Free Eye checkup & spectacles issue camp conducted for truck drivers.

Health camp at Koyalagudem village

Customer Relationship Management

In our fast-paced, dynamic workplace, catering to evolving consumer needs is a constant priority. We actively engage our consumers in our services, encouraging their feedback and addressing their concerns, ensuring round-the-clock availability through our multilingual online apps and support systems.

Our facilities are equipped with placards and signboards related to environmental management (waste, water, etc.), health and safety, and emergency response to serve our customers. Our initiatives aim to provide comprehensive assistance to every customer, particularly focusing on the elderly, children, and those with special needs. We have modified our facilities to be inclusive of individuals of all ages, genders, and physical abilities, offering amenities like wheelchairs, accessible restrooms, volunteer assistance, and more.

GMR Highways conducts its annual Road User Satisfaction Survey (RUSS) for all highway projects and assets (except the GCORR Site), seeking to comprehend and measure road users' awareness and satisfaction. This survey involves a cross-functional team from various departments, aiming to assess users' experiences and perceptions regarding GMR Highways' facilities and services.

Our key focus is on continuously striving to enhance client satisfaction to fortify our business.

GOVERNANCE

Responsible Governance
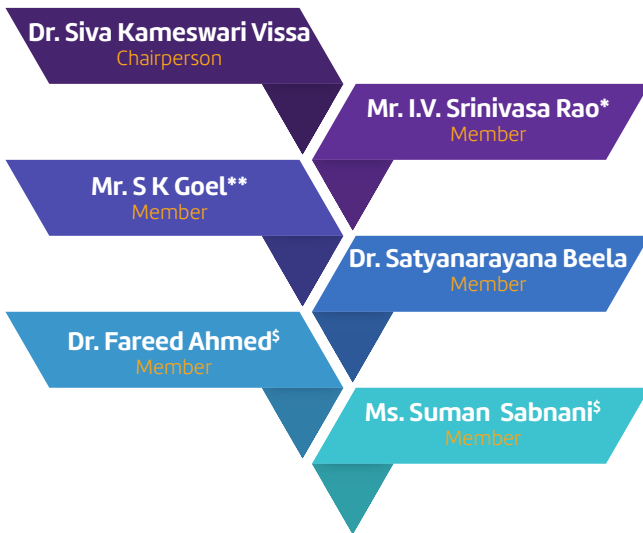
Corporate Governance (Committees, Policies)

We strongly emphasize the importance of robust corporate governance for our enduring success, aiming to foster an effective, transparent, and responsible environment. Our commitment involves implementing and enforcing the highest standards of governance across all our operations to sustain our competitive edge while contributing positively to society and the nation. Our governance principles, reflecting our values, encompass our culture, policies, and relationships with stakeholders, all rooted in integrity, which forms the bedrock of our culture and garners trust and respect from our stakeholders.

Board Oversight

GPUIL's Board of Directors takes charge of the organization's ESG priorities through a structured governance framework responsible for the overall business operations. The Board of Directors comprises of both executive and non-executive members, and the board convened five (5) times during the fiscal year 2023.
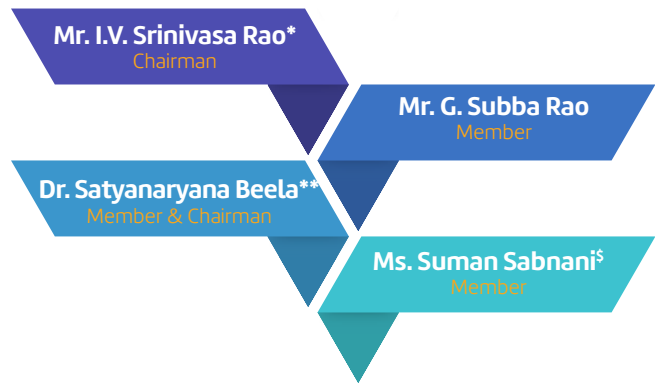
Board of Committee

- **Audit Committee:** Oversees the Company's financial reporting process and the disclosure of its financial information to ensure that the financial statement is correct, sufficient and credible.

Dr. Siva Kameswari Vissa — Chairperson
Mr. I.V. Srinivasa Rao* — Member
Mr. S K Goel** — Member
Dr. Satyanarayana Beela — Member
Dr. Fareed Ahmed$ — Member
Ms. Suman Sabnani$ — Member

* Ceased to be member of the Committee w.e.f July 10, 2023

** Ceased to be member of the Committee w.e.f July 28, 2023

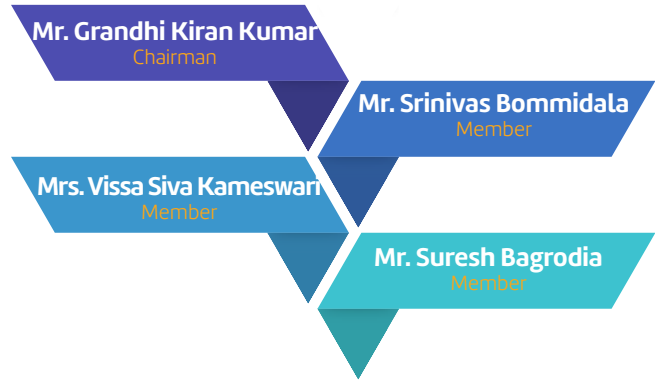$ Co-opted as member of the Committee w.e.f August 04, 2023

Mr. I.V. Srinivasa Rao* — Chairman
Mr. G. Subba Rao — Member
Dr. Satyanaryana Beela** — Member & Chairman
Ms. Suman Sabnani$ — Member

* Ceased to be member and Chairman of the Committee w.e.f July 10, 2023
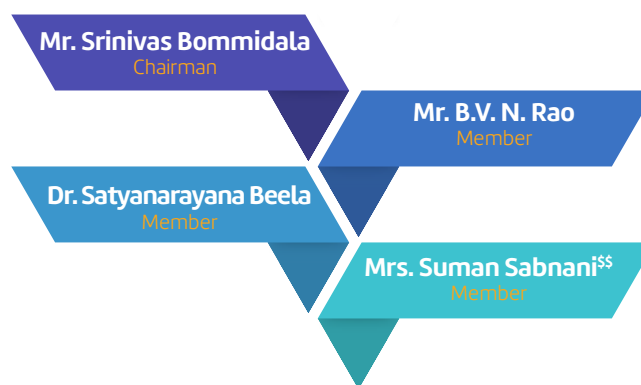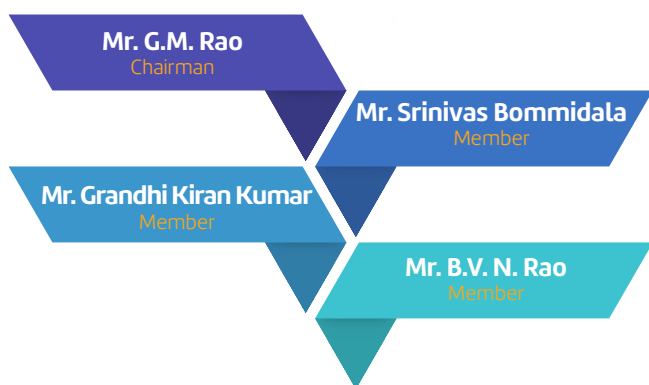
**Designated as Chairman of the Committee w.e.f August 04, 2023

$Co-opted as Member of the Committee w.e.f August 04, 2023

Risk Management Committee: Formulates a detailed risk management policy to ensure that appropriate methodology, processes and systems are in place to monitor and evaluate risks associated with the business of the Company. It also monitors and oversees implementation of the risk management policy, including evaluating the adequacy of risk management systems

Mr. Grandhi Kiran Kumar — Chairman
Mr. Srinivas Bommidala — Member
Mrs. Vissa Siva Kameswari — Member
Mr. Suresh Bagrodia — Member

Management Committee: Approval relating to operational matters such as investments in new projects, financial matters, providing loans, borrowings, giving corporate guarantees, providing securities, capital expenditure, HR related matters, Bank accounts related matters and other matters, proposals, agreements, declarations, undertaking, authorizing officials to represent the Company before statutory authority/court/ Tribunal including settlement of case, apply for any licenses/ registration required for business, authority for filing any return/documents.

Mr. G.M. Rao
Chairman

Mr. Srinivas Bommidala
Member

Mr. Grandhi Kiran Kumar
Member

Mr. B.V. N. Rao
Member

Mr. Srinivas Bommidala
Chairman

Mr. B.V. N. Rao
Member

Dr. Satyanarayana Beela
Member

Mrs. Suman Sabnani$$
Member

- **Corporate Social Responsibility (CSR) Committee:** Preparation of Corporate Social Responsibility Policy for the Company and to recommend the Board for its approval; ii. Recommendation of projects or programmes relating to activities to be undertaken by the Company as specified in Schedule VII of the Companies Act, 2013

Mr. G. Subba Rao
Chairman

Dr. Emandi Sankara Rao
Member

Dr. Satyanarayana Beela
Member

- **Environment Social & Governance (ESG) Committee:** Oversees the development of and make recommendations to the Board regarding the Company's ESG policies, strategy, initiatives, priorities and best practices. It also overlooks the effective implementation and adoption of ESG practices into the business.

$$Co-opted as Member of the Committee w.e.f August 04, 2023
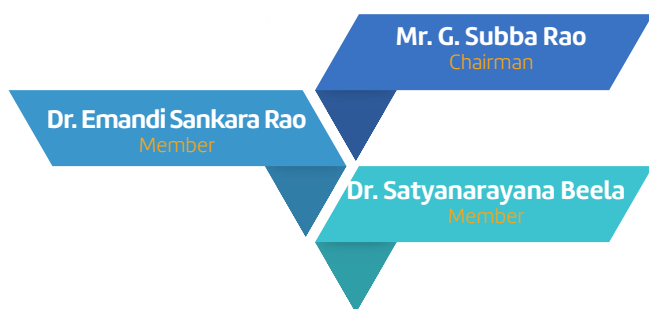
There are ESG committees at two levels in the Energy Sector, including the Steering Committee and the Working Committee, to finalize the ESG action plan and take actions to implement it. The Steering Committee is in responsible for finalizing the ESG road map and action plan based on the material topics identified, as well as ensuring that the ESG action plan is effectively implemented, including the incorporation of ESG practices within businesses. They provide ESG updates to the board on a regular basis. The Steering Committee meets once a month. A working committee has been formed at the business unit level. The Committee oversees the implementation of the ESG Action Plan at separate units, including reviewing and change of existing processes as needed. They also work proactively to identify bottlenecks and make suggestions for any improvements or modifications to the action plan to increase the ESG Score. They provide monthly updates on the implementation status.

Mr. Vimal Prakash, Company Secretary and Compliance Officer, acts as Secretary to all the Committees of the Board of GPUIL.

Board Diversity at GPUIL

Table 11. Board Diversity at GPUIL

Employee Type	Gender			Age Group			
	Male	**Female**	**Total**	**< 30 yrs**	**30 – 50 yrs**	**>50 yrs**	**Total**
Board of Directors	11	2#	13	0	1	12	13
KMP	3	0	3	0	1	2	3

 # The company appointed the second independent director on the Board w.e.f August 04, 2023

The Board at GPUIL consists of total 15 members. One member i.e., Managing Director is the member of both Board of Director and KMP. There are 2 female members representing 15% of the Board.

At GMR, we enforce a Code of Conduct specifically outlined for Board members and Senior management, mandating their compliance. This code guarantees that all Directors and Senior management carry out their responsibilities and meet their duties, both on behalf of the company and personally, with a commitment to honesty, integrity, fairness, and always acting in the company's best interests.

List of Policies

- Code of Business Conduct and Ethics
- CSR Policy
- Nomination & Remuneration Policy

- Related Party Transaction Policy
- Whistleblower Policy
- Document Retention and Archival Policy
- Material Subsidiaries Policy
- Dividend Distribution Policy
- Enterprise Risk Management (ERM) Framework Policy
- Code of practices and procedures for fair disclosure of unpublished price sensitive information
- Policy on Physical control of Company Stationery
- Business Responsibility Policy
- Policy on disclosure of Material events and information
- Anti-Bribery and Anti-Corruption Policy
- Climate Resilience Policy
- Board Diversity Policy

The elaborate information regarding Corporate Governance, Board Committee and policies can be found in our Annual Report FY 2022–23 and official GPUIL website GMR World class infrastructure Assets (gmrpui. com)
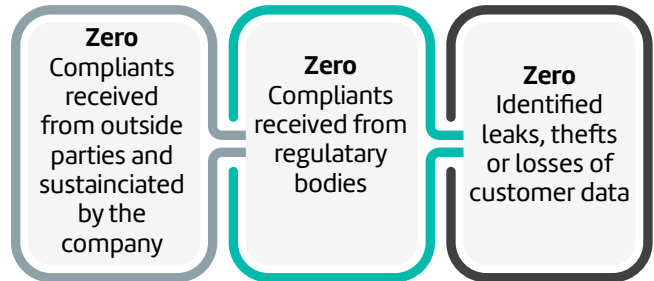
Data Privacy & Security

A well-protected business has the potential to be confident and the most innovative. The smartest businesses don't just manage cyber risk, they use it as a source of growth and market edge. Technology makes many things possible, but possible doesn't always mean safe. As cyber threats grow in volume and sophistication and technology becomes essential for meeting the needs of your customers, employees, suppliers and society, your cyber security must build resilience and trust. Growing risk and concerns around the globe for data privacy and cyber security it is important to anticipate the efforts required to identify risks and plan to remediate them efficiently starting with high risks which can cause the most harm.

With ISO 27001 certification, we adhere to international standards to safeguard sensitive information. Our well-defined Information Security and Cyber Security policy which is guided at the group level encompasses comprehensive measures to protect data, ensuring its confidentiality, integrity, and availability. We prioritize access controls, encryption, and regular audits to maintain the highest level of security. In addition, our policy is based on Information Technology (Reasonable security practices and procedures and sensitive personal data or information) Rules, 2011. GMR's privacy policy covers privacy principles that includes Notice, Consent, Collection limitation and others.

Our commitment to data privacy extends beyond compliance; it is ingrained in our corporate culture to earn and maintain the trust of our customers, partners, and stakeholders. A variety of security technologies and procedures have been implemented at GPUIL to help protect personal data from unauthorized access, use or disclosure. In 2022–23, we did not receive any complaints associated with information security and data privacy as shown below:

Zero Compliants received from outside parties and sustainciated by the company

Zero Compliants received from regulatory bodies

Zero Identified leaks, thefts or losses of customer data

Responsible Sourcing

As a key player in the transportation and energy sectors, GPUIL recognizes the pivotal role that responsible sourcing plays in building a sustainable future. With an unwavering commitment to ethical practices and environmental stewardship, GPUIL has embedded responsible sourcing at the core of its operations.

GPUIL acknowledges that responsible sourcing is a cornerstone in its pursuit of sustainability. The company is dedicated to partnering with suppliers who adhere to strict ethical, social, and environmental standards. Collaborating with suppliers who embrace sustainable practices not only ensures the delivery of high-quality goods and services but also fosters a positive impact on the communities and environments where the company operates. Operating across various industries like Power Generation, Construction, Urban infrastructure, etc., we predominantly engage vendors from India to reduce the carbon footprint while bolstering the local supply chain. Our supply chain network has expanded alongside our company's growth.

Directly sourced from MSMEs/Small Producers

GKEL	GWEL	Gujarat Solar	Rajam	GGAL	GETL
5	2	40	99	11	0
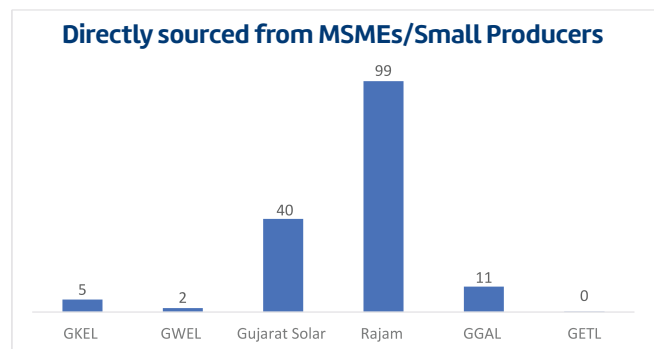
Figure 14: Directly sourced from MSMEs/Small Producers at Energy Sector

The procurement of materials is done directly from MSMEs and small producers at GKEL and GWEL contribution to 5% and 2% respectively. The maximum direct sourcing of materials occurs at Rajam Solar followed by Gujarat Solar.

Ethical Procurement Practices

Our commitment is to proactively address sustainability across every stage of our supply chain to conduct

business ethically. Recognizing the environmental and social impacts, this approach aids in reducing unforeseen disruptions, averting non-compliance risks, and fostering a supportive business environment thereby emphasizing on fairness, transparency, and accountability. Vendors and suppliers play a crucial role in our ongoing service delivery, and we meticulously select and partner with them following a strict procedure outlined in our Supplier Code of Conduct and ethical business standards.

Critical suppliers and vendors are rigorously screened based on social and environmental criteria, covering various aspects like labor practices, corruption, ethical conduct, facility safety, and environmental considerations. All those engaging with GPUIL or GMR companies must adhere to the Supplier Code of Conduct, which mandates ethical, social, and environmental responsibilities. We have established an ethical governance hotline to address complaints or issues related to vendor/contractor behavior or compliance with ethics standards.

We uphold a stringent policy that prohibits vendors from future business if they violate ethical standards and strictly enforce it. Additionally, for consistent breaches of contracts, vendors face barring, subject to reinstatement after a three-year period, following standard operating procedures.

We actively support and aid our suppliers, vendors, and contractors once they are onboarded through various programs, offering training on health and safety, statutory compliance, and guidelines with the assistance of our Industrial Relations team. Notably, no instances of contract revocation due to corruption allegations were reported this year, showcasing our adherence to ethical governance.

Our approach to local procurement is customized to our organization's needs, considering operational requirements, location, and the complexity of the supply chain. Continuously monitoring the local supplier contributions is a key aspect of our energy business's annual procurement evaluation.

Vendor Meet organized by GWEL

Engagement with Contractors and Suppliers

We collaborate with contractors and suppliers, often deploying their workforce to our operational or project sites to execute tasks. Environment, Health and Safety (EHS) are crucial for ensuring the safety of these workers. Each major contract involves a dedicated EHS policy, guidelines, and control methods to safeguard workers. A systematic review of EHS indicators is applied to every operational asset or project, with any breaches investigated and remedial actions taken in accordance with relevant laws. The GPUIL is actively working to enhance supplier quality and Environmental, Health, and Safety (EHS) standards.

Additionally, all our vendors have to compulsorily sign the Supplier code of Conduct & Business ethics. Our trainings include awareness on the topics mentioned below:

- Values at the organization
- Code of business conduct and ethics for company employees (containing the following)
- Policy on conflict of interest
- Policy on payments and gifting
- Policy on receipt of gifts
- Policy on purchases through suppliers and other service providers
- Policy on political contributions
- Policy on fair market practices
- Policy on financial and accounting integrity
- Policy on work ethics

Risk Management

In the pursuit of sustainable business practices, GPUIL is committed to managing risks associated with its transportation and energy operations. By recognizing and addressing potential threats, the company aims to ensure its long-term viability while contributing positively to the environment and society.

Our risk management principles are intricately tied to our strategic objectives, performance, and adherence to environmental, social, and governance priorities. Effectively managing risks is crucial for sound governance and decision-making, and we have established a robust framework to identify, handle, and oversee risks and uncertainties.

Our risk management framework empowers individuals to navigate uncertainty, handle diverse risks and opportunities, and devise strategic plans. We strive to integrate risk tolerance into our decision-making processes and foster a culture where employees take ownership of risks. Clear roles and responsibilities, along with governance forums, consistently assess risk mitigation strategies. Our approach also incorporates environmental, social, and cybersecurity risks while considering climate change risks in our strategic planning.

We base our Enterprise Risk Management (ERM) on 'Risk Management – Principles and Guidelines' developed by

the International Organization for Standardization (ISO 31000:2009 – Risk Management Principles and Guidelines). Additionally, several good practices recommended by the Committee of Sponsoring Organizations (COSO) for ERM have also been incorporated to further the Group's endeavor to build world class ERM framework and processes.

It's our belief that strategies should harmonize with our risk tolerance, and any inconsistencies prompt a revision or alternative strategy selection. Our risk management practices continuously evolve by staying abreast of trends and consulting various global initiatives and reports.

Economic Performance

(GRI Indicator 201–1)

Our dedication to the business is unwavering, and we strive to provide the world's population with abundant and affordable green energy and sustainable infrastructures. With our outstanding credentials and support from our stakeholders, we are actively supporting the world for a sustainable and green future. In order to prioritize inclusive development, we integrate our expertise and past work with communities into our daily activities. The values and financial structure of our organization empower us to ensure that we have access to the required funds to sustain our growth and tackle emerging challenges and prospects in the industry.

Data on the creation and distribution of economic benefits provide insight into how an organization has generated income for its stakeholders.

Table 12. Representation of economic value generated and distributed

S. No.	Parameter	FY 2022–23	FY 2021–22
		Amount (INR Million)	
Economic Value Generated (A)			
1	Revenue (including other income)	58923.1	42817.0
Economic Value Distributed (B)			
2	Operating Costs (including depreciation)	46953.7	35113.1
3	Employee wages and benefits	964	715.6
4	Payments to providers of capital	13502.5	13544.9
5	Payments to government	1915.1	1516.1
6	Community investments	58.3	42.1
Economic Value Retained (A–B)		–4470.5	–8114.8

Tax Transparency

Tax transparency has become increasingly crucial for responsible businesses. Insights into the underlying tax approach are also included, in addition to disclosures of taxes paid. We carry out operations and develop associations in a dignified, distinctive, and responsible manner. To maintain integrity, transparency, independence, and accountability in our interactions with all stakeholders, we abide by ethical norms. Thus, we have adopted a range of rules and policies that enable it to carry out its duties in an ethical manner.

GPUIL's internal financial control framework has been established in accordance with the COSO framework to ensure adequacy of design and operating effectiveness of operational, financial and compliance controls. The effectiveness of the internal controls is regularly reviewed and monitored external auditors. We have enforced policies and procedures in place, which play a pivotal role in deployment and monitoring of the internal controls. These controls and processes have been embedded and integrated with SAP (or other ERP systems, as the case may be) and/ or other allied IT applications, which have been implemented across all the Group companies.

Feedback and Redressal Mechanism

GPUIL is committed to establishing a robust Feedback and Redressal Mechanism within its Transportation and Energy business sectors.

The primary objective is to establish channels that facilitate the collection of diverse stakeholder feedback, including customers, employees, local communities, and environmental groups. There is an efficient system created to address grievances, suggestions, and concerns received through the feedback channels. The received feedback is then used to enhance sustainability initiatives and practices within the transportation and energy sectors of the GPUIL.

There are various platforms through which stakeholders can raise complaints such as:

Digital Platforms: User–friendly online portal and app is available for stakeholders to submit feedback conveniently.

Physical Channels: Feedback boxes or suggestion boxes have been implemented at strategic locations in transportation hubs and energy facilities.

A transparent communication regarding the availability of feedback mechanisms is ensured, along with their purpose, and the steps taken to address received feedback.

There are designated responsible individuals within each business division to address different categories of feedback. There is also a regular review done to identify recurring concerns, valuable suggestions, and emerging trends. The insights from feedback are then integrated into the formulation and enhancement of sustainability strategies, ensuring alignment with global best practices.

WAY FORWARD

This Report contains forward looking statements, which may be identified by their use of words like 'plans', 'expects', 'will', 'anticipates', 'believes', 'intends', 'projects', 'estimates' or other words of similar meaning. All statements that address expectations or projections about the future, including, but not limited to statements about our strategy for growth, market position, expenditures and financial results, are forward-looking statements. Forward-looking statements are based on certain assumptions, plans and expectations of future events. We cannot guarantee that these assumptions and expectations are accurate or will be realized. Our actual results, performance or achievements could thus differ materially from those projected in any such forward-looking statements. We assume no responsibility to publicly amend, modify or revise any forward-looking statements, based on any subsequent developments, information or events.

However, we are rigorously working on several initiatives and short- & medium-term targets in order to promote sustainability. We are also strengthening our data collection and reporting for better disclosure and transparency for our stakeholders.

Glossary of Abbreviations

AHP	Ash Handling Plant
APH	Air Preheater
AWRS	Ash Water Recovery System
C&D	Construction & Demolition
COSO	Committee of Sponsoring Organizations
CPCB	Central Pollution Control Board
CSR	Corporate Social Responsbility
DBFOT	Design-Build-Finance-Operate-Transfer
DFCCIL	Dedicated Freight Corridor Corporation of India Limited
DG Set	Diesel Generator Set
DM water	Demineralised Water
EHS	Environment Health & Safety
EMS	Environmental Management System
EPC	Engineering, Procurement and Construction
ERM	Enterprise Risk Management
ESIA	Environment and Social Impact Assessment
ESMS	Environmental and Social Management System
ESG	Environment Social and Governance
ETP	Effluent Treatment Plant
E-waste	Electronic Waste
FFE	Furniture, fixtures, and equipment
GCORRPL	GMR Chennai Outer Ring Road Private Limited
GHG	Greenhouse Gases
GIL	GMR Airports Infrastructure Limited
GJ	Giga Joule
GKEL	GMR Kamalanga Energy Ltd.
GMRVF	GMR Varalakshmi Foundation
GPUIL	GMR Power and Urban Infra Limited
GRI	Global Reporting initiative
GWEL	GMR Warora Energy Ltd.
HIRA	Hazard Identification and Risk Assessment
HVAC	Heating, ventilation, and air conditioning
INR	Indian National Rupees
ISO	The International Organization for Standardization
KMP	Key Management Personnel
KIIT	Kalinga Institute of Industrial Technology
KL	Kiloliters
kWh	Kilowatt hour
LOTO	Log out Tag out
LSHS	Low Sulphur Heavy Stock
MoEFCC	Ministry of Environment, forestry, and Climate change
MIDC	Maharashtra Industrial development corporation
MSME	Micro, Small & Medium Enterprises
MT	Metric Ton

MW	Mega-Watt
PMO	Prime Minister Office
PMP	Performance Management Program
PPE	Personal Protective Equipment
PPP	Public Private Partnership
POSH	Prevention Of Sexual Harassment
PTW	Permit to Work
RUSS	Road User Satisfaction Survey
RWHS	Rainwater Harvesting Systems
SCADA	Supervisory control and data acquisition
SDG	Sustainable Development Goals
SOP	Standard Operating Procedure
SPCB	State Pollution Control Board
SPOC	Single Point of Contact
STP	Sewage Treatment Plant
TBT	Toll Box Talk
TDS	Total Dissolved Solids
TJ	Tera-Joule
T&UI	Transportation and Urban Infrastructure
ZLD	Zero Liquid Discharge

GRI INDEX

GMR Power and Urban Infra Limited has reported the information cited in this GRI content index for the period from 1 April 2022 to 31 March 2023 'in-reference' to the GRI 2021 Standards.

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	SECTION/RESPONSE	PAGE NUMBER
GRI 2: General Disclosures 2021	2-1 Organizational details	Introduction to the report	4
	2-2 Entities included in the organization's sustainability reporting	Introduction to the report	4-5
	2-3 Reporting period, frequency and contact point	Introduction to the report	5
	2-4 Restatements of information	Not applicable	
	2-5 External assurance	Not applicable	
	2-6 Activities, value chain and other business relationships	About the company	8
	2-7 Employees	Social contribution	26
	2-8 Workers who are not employees	Social contribution	26
	2-9 Governance structure and composition	Corporate governance	34
	2-10 Nomination and selection of the highest governance body	Corporate governance	34
	2-11 Chair of the highest governance body	Corporate governance	34
	2-12 Role of the highest governance body in overseeing the management of impacts	Corporate governance	34
	2-13 Delegation of responsibility for managing impacts	Corporate governance	34
	2-14 Role of the highest governance body in sustainability reporting	Corporate governance	10
	2-15 Conflicts of interest	Feedback and Redressal Mechanism	38
	2-16 Communication of critical concerns	Feedback and Redressal Mechanism	38
	2-17 Collective knowledge of the highest governance body	Corporate Governance	34
	2-18 Evaluation of the performance of the highest governance body	Corporate Governance	34
	2-19 Remuneration policies	Corporate Governance	35
	2-22 Statement on sustainable development strategy	Sustainability at GPUIL	10
	2-23 Policy commitments	Corporate Governance	35
	2-24 Embedding policy commitments	Corporate Governance	35
	2-25 Processes to remediate negative impacts	Feedback and Redressal Mechanism	38
	2-26 Mechanisms for seeking advice and raising concerns	Feedback and Redressal Mechanism	38
	2-27 Compliance with laws and regulations	Corporate Governance	34

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	SECTION/RESPONSE	PAGE NUMBER
	2-29 Approach to stakeholder engagement	Stakeholder Engagement and Materiality Assessment	14
	2-30 Collective bargaining agreements	Not available	28
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Stakeholder Engagement and Materiality Assessment	14
	3-2 List of material topics	Stakeholder Engagement and Materiality Assessment	14
	3-3 Management of material topics	Stakeholder Engagement and Materiality Assessment	14
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	Economic Performance	38
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	Responsible Sourcing	36
	205-2 Communication and training about anti-corruption policies and procedures	GMR conducts mandatory training for new joiners and refresher courses for existing employees annually	34,12
	205-3 Confirmed incidents of corruption and actions taken	Corporate Governance	34,12
GRI 207: Tax 2019	207-1 Approach to tax	Tax transparency	38
	207-2 Tax governance, control, and risk management	Tax transparency	38
	207-3 Stakeholder engagement and management of concerns related to tax	Tax transparency	38
	207-4 Country-by-country reporting	Not applicable	
GRI 302: Energy 2016	302-1 Energy consumption within the organization	Energy and emission management	16
	302-3 Energy intensity	Energy and emission management	17
	302-4 Reduction of energy consumption	Energy and emission management	18
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	Environment stewardship, Water management	16,18
	303-2 Management of water discharge-related impacts	Water management	19
	303-3 Water withdrawal	Water management	19
	303-4 Water discharge	Water management	19
	303-5 Water consumption	Water management	19

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	SECTION/RESPONSE	PAGE NUMBER
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Biodiversity management	22
	304-2 Significant impacts of activities, products, and services on biodiversity	Biodiversity management	22
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Energy and emission management	17
	305-2 Energy indirect (Scope 2) GHG emissions	Energy and emission management	17
	305-4 GHG emissions intensity	Energy and emission management	17
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Energy and Emission Management	18
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Waste Management	21
	306-2 Management of significant waste-related impacts	Waste Management	21
	306-3 Waste generated	Waste Management	21
	306-4 Waste diverted from disposal	Waste Management	21
	306-5 Waste directed to disposal	Waste Management	21
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	Not applicable	10
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Occupational Health and Safety	28
	403-2 Hazard identification, risk assessment, and incident investigation	Occupational Health and Safety	29
	403-3 Occupational health services	Occupational Health and Safety	29
	403-4 Worker participation, consultation, and communication on occupational health and safety	Occupational Health and Safety	29
	403-5 Worker training on occupational health and safety	Occupational Health and Safety	29
	403-6 Promotion of worker health	Occupational Health and Safety	29
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Occupational Health and Safety	29
	403-8 Workers covered by an occupational health and safety management system	Occupational Health and Safety	29
	403-9 Work-related injuries	Occupational Health and Safety	28
	403-10 Work-related ill health	Occupational Health and Safety	28

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	SECTION/RESPONSE	PAGE NUMBER
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Learning and Development	28
	404-2 Programs for upgrading employee skills and transition assistance programs	Learning and Development	27
	404-3 Percentage of employees receiving regular performance and career development reviews	Learning and Development	27
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	Diversity Inclusion and Equality	27
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	Human Rights	28
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Human Rights	28
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Corporate Social Responsibility	30
	413-2 Operations with significant actual and potential negative impacts on local communities	Not applicable	30
GRI 415: Public Policy 2016	415-1 Political contributions	Not applicable	
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Data Privacy and Security	36

Gmr Power and Urban Infra Limited

New Udaan Bhawan, Opp. Terminal 3
Indira Gandhi International Airport
New Delhi – 110 037