

ANNEXURE D TO DIRECTORS' REPORT

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1	NSE Symbol	GTLINFRA	
2	BSE Scrip Code	532775	
3	MSEI Symbol	Not Listed	
4	ISIN	INE221H01019	
5	Corporate Identity Number (CIN) of the Listed Entity	L74210MH2004PLC144367	
6	Name of the Listed Entity	GTL Infrastructure Limited	
7	Date of Incorporation	04–02–2004	
8	Registered office address	7 th Floor, Building A, Plot EL 207, MIDC, TTC Industrial Area, Mahape, Navi Mumbai – 400 710, Maharashtra.	
9	Corporate address	7 th Floor, Building A, Plot EL 207, MIDC, TTC Industrial Area, Mahape, Navi Mumbai – 400 710, Maharashtra.	
10	E–mail	gilshares@gtlinfra.com	
11	Telephone	+91 22 68293500	
12	Website	http://www.gtlinfra.com	
13	Financial year for which reporting is being done	Start date	End date
	Current Financial Year	01–04–2025	31–03–2026
	Previous Financial Year	01–04–2024	31–03–2025
	Prior to Previous Financial year	01–04–2023	31–03–2024
14	Name of the Stock Exchange(s) where shares are listed	1. BSE Limited 2. National Stock Exchange of India Limited	
15	Paid–up Capital (In ₹)	128,091,118,950	
16	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report		
	Name	Jayant Bhimanwar, Whole–time Director	
	Contact	+91 22 68293500	
	E mail	gilshares@gtlinfra.com	
17	Reporting boundary – Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	Disclosure made in this report are on a standalone basis.	
18	Whether the company has undertaken assessment or assurance of the BRSR Core?	Not applicable for FY 2025–26	
19	Name of assessment or assurance provider	Not applicable	
20	Type of assessment or assurance obtained	Not applicable	

II. Products/services

21 Details of business activities (accounting for 90% of the turnover)

Sr.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Providing Telecom Towers on shared basis to multiple telecom operators	To build, own, operate and maintain passive telecom infrastructure sites capable of hosting active network components of various technologies of multiple telecom operators	100%

- 22 Products/Services sold by the entity (accounting for 90% of the entity's Turnover)

Sr.	Product / Service	NIC Code	% of total Turnover contributed
1	Providing Telecom Towers on shared basis to multiple telecom operators	619	100%

III. Operations

- 23 Number of locations where plants and/or operations/offices of the entity are situated

Location	Number of plants	No of offices	Total
National	–	21	21
International	–	–	–

- 24 Markets served by the entity

- A Number of locations

Locations	Number
National (No. of States)	33 (28 States & 5 UTs)
International (No. of Countries)	Nil

- B What is the contribution of exports as a percentage of the total turnover of the entity?

Nil

- C A brief on types of customers

The customers of the Company are Telecom operators in India namely Bharti Airtel Limited, Bharat Sanchar Nigam Limited, Reliance Jio Infocomm Limited, Vodafone Idea Limited, etc.

IV. Employees

- 25 Details as at the end of Financial Year

- A Employees and workers (including differently abled)

Sr.	Particulars	Total (A)	Male		Female		Other	
			No. (B)	% (B / A)	No. (C)	% (C/ A)	No. H	% (H/ A)
Employees								
1	Permanent (D)	484	435	90%	49	10%	0	0%
2	Other than permanent (E)	4	0	0%	4	100%	0	0%
3	Total employees (D + E)	488	435	89%	53	11%	0	0%
Workers								
4	Permanent (F)	162	162	100%	0	0%	0	0%
5	Other than permanent (E)	274	269	98%	5	2%	0	0%
6	Total workers (F + G)	436	431	99%	5	1%	0	0%

- B. Differently abled Employees and workers:

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

26 Participation/Inclusion/Representation of women

Particulars	Total (A)	No. and percentage of females	
		No. B	% (B/A)
Board of Directors	7	2	28.57
Key Management Personnel	3	0	0%

27 Turnover rate for permanent employees and workers

Particulars	Turnover rate in current FY (2025–26)				Turnover rate in previous FY (2024–25)				Turnover rate in the year prior to previous FY (2023–24)			
	M	F	O	Total	M	F	O	Total	M	F	O	Total
Permanent Employees	31%	33%	0%	31%	15%	19%	0%	15%	9.90%	1.50%	0%	9.49%
Permanent Workers	26%	0%	0%	26%	8%	0%	0%	8%	0%	0%	0%	0%

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

28 (a) Names of holding / subsidiary / associate companies / joint ventures

The company does not have any Holding or Subsidiary or Associate or Joint Venture Company

VI. CSR Details

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

No

(ii) Turnover (in ₹) 13,719,730,455

(iii) Net worth (in ₹) (52,150,310,091)

VII. Transparency and Disclosures Compliances

30 Complaints/Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/ No/NA)	(If Yes, then provide web-link for grievance redress policy)	FY (2025–26)			PY (2024–25)			(If NA then provide the reason)
			Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	
Communities	Yes	https://www.gtlinfra.com/contact-us/	0	0	–	0	0	–	–
Investors (other than shareholders)	Yes	https://www.gtlinfra.com/investors/investor-services/	0	0	–	0	0	–	–
Shareholders	Yes	https://www.gtlinfra.com/investors/investor-services/	0	0	–	0	0	–	–
Employees and workers	Yes	https://www.gtlinfra.com/contact-us/	0	0	–	0	0	–	–
Customers	Yes	–	0	0	–	0	0	–	Refer note I
Value Chain Partners	Yes	–	0	0	–	0	0	–	Refer note II
Other (Landlords)	Yes	–	0	0	–	0	0	–	Refer note III

Note I: We regularly connect with our customers through Operations review & Governance Meetings both at Corporate and Circle level to understand their requirements, issues / complaints and periodically deliberate on issues covering Energy aspects such as Diesel, Electricity Consumption and network improvisation opportunities. Resolution to complaints is an ongoing process and service level agreements exist with customers.

Note II: Notices on websites are published regularly with a redressal at schmahape@gtlinfra.com

Note III: Due to external factors adversely affecting the telecom sector, as reported from time to time, the Company lost substantial number of tenancies over last 12–13 years. These developments resulted in abandonment of more than 14000 towers by the discontinuing customers and consequent reduction in the revenue and earnings. However, the Company continued to incur substantial costs and liabilities including rents, vendors' claims and statutory dues in respect of these unoccupied towers, without corresponding revenue. Non-payment of rental dues also resulted in certain landowners initiating legal proceedings against the Company and its officials. The Company received several legal notices from landlords during the fiscal year, addressing them in due course. As of year-end, landlords have filed proceedings in a few select matters before judicial authorities, and the Company is contesting the claims.

31 Overview of the entity material responsible business conduct issues

Sr.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (indicate positive or negative implications)
1.	Fuel supply and energy dependence	Risk	Restricted / limited supply of diesel due to the West Asia crisis that impacted global crude oil supply	Proper documentation was prepared and circulated to the field staff to support regular diesel requirement without any curtailment by fuel pump establishments	Customers would charge SLA penalty in case there were any disruptions / outages due to lack of energy
2.	High capital expenditure	Opportunity	Expansion to support new technologies, including 5G, requires significant annual CAPEX	Sites are undergoing upgrades of SMPS and Battery Banks under the CAPEX material allocation to address growing customer future requirements	After major mobile network companies launched 5G network in recent years and other players following suite in coming years there are high chances of getting new orders to meet the customer requirements
3.	Human Capital	Opportunity	Development and deployment of IT based workforce management tool "SPOTON" has significantly reduced the response time to reach and correct defects / breakdowns. Employees have undergone in-house AI training.	IT based portals are developed for efficient work flow management, standardisation of data, avoidance of redundant / repetitive tasks and enabled opportunity identification and innovation enablement amongst key operational staff.	The company was successfully able to reduce its sole dependence on manpower and was able to maintain same uptime with fewer people.

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

Disclosure Questions		P1	P2	P3	P4	P5	P6	P7	P8	P9					
Policy and management processes															
1.	a.	Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs.													
	b.	Has the policy been approved by the Board?													
	c.	Web Link of the Policies, if available													
2.	Whether the entity has translated the policy into procedures.														
3.	Do the enlisted policies extend to your value chain partners?														
4.	Name of the national and international codes/certifications/ labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.														
5.	Specific commitments, goals and targets set by the entity with defined timelines, if any.														
6.	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.														
Governance, leadership and oversight															
7.	Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)														
8.	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).														
9.	Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues?														
10.	Details of Review of NGRBCs by the Company														
Subject for Review		Indicate whether review was undertaken by Director/Committee of the Board/Any other Committee									Frequency				
		P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P3	P4	P5	P8
Performance against above policies and follow up action		✓	N.A.	✓	✓	✓	N.A.	N.A.	✓	N.A.	Annually				
Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances		✓	N.A.	✓	✓	✓	N.A.	N.A.	✓	N.A.	The working of all policies is monitored quarterly				
11.	Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency?										The working of all policies is monitored internally				

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	5	- Corporate Governance updated - Risk Management updates - RPT Reforms - Insider Trading in India	100%
Key Managerial Personnel	6	- Awareness session on New Wage Code - POSH - Anti-Harassment	100%
Employees other than BoD and KMPs	12	- Awareness session on New Wage Code - POSH	100%

2. Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year, in the following format (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website):

The Company has paid fine of ₹1,03,840/- each, imposed by Bombay Stock Exchange and National Stock Exchange of India in accordance w.r.t. Non-Compliance of Regulation 17 (1A) of The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations").

Monetary	
Penalty/ Fine	₹ 2,07,680
Settlement	—
Compounding fee	—
Non- Monetary	
Imprisonment	—
Punishment	—

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

NA

4. Does the entity have anti-corruption or anti-bribery policy?

Prevention & investigation of Corruption & bribery in the company is taken care of through the Whistle Blower policy & Ethical Practices policy. The Ethical Practices Policy is available on the intranet of the company and the Code of Conduct and Whistle Blower Policy of the company is available on the website of the company.

Provide a web-link if the entity has anti-corruption or anti-bribery policy

<https://www.gtlinfra.com/investors/corporate-governance/>

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

	FY (2025-26)	PY (2024-25)
Directors	—	—
KMPs	—	—
Employees	—	—
Workers	—	—

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

	FY (2025–26)		PY (2024–25)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	—	Nil	—
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil	—	Nil	—

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

Not Applicable

8. Number of days of accounts payables

	FY (2025–26)	PY (2024–25)
i) Accounts payable x 365 days	3,906,721,071,829	3,842,210,895,496
ii) Cost of goods/services procured	9,512,252,452	9,608,367,205
iii) Number of days of accounts payables	411	400

9. Open–ness of business – Provide details of concentration of purchases and sales with trading houses, dealers, and related parties along–with loans and advances & investments, with related parties, in the following format.

Not Applicable

PRINCIPLE 2 Businesses should provide goods and services in a manner that is sustainable and safe**Essential Indicators**

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

Not Applicable

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

Yes, Capital expenditures (Capex) are procured from suppliers who uphold sustainability standards by integrating environmental, social, and governance (ESG) principles into their operations. This ensures that materials, goods, and services are sourced responsibly, minimizing carbon footprints, supporting ethical labour practices, and promoting long–term economic and environmental resilience throughout the supply chain.

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

Approximately 90% of our procurement is conducted via sustainable sourcing methods

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

Not Applicable. The Company is a provider of passive telecommunication infrastructure sharing services and does not manufacture, sell, or distribute any physical product or packaging to end consumers. As the Company does not place products or packaging material into the market, there is no post–consumer product/packaging base that requires a reclaim, take–back, or collection process.

4. Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No).

No

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

Essential Indicators

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent employees											
Male	435	435	100%	435	100%	—	—	435	100%	0	0%
Female	49	49	100%	49	100%	49	100%	—	—	0	0%
Other	0	0	0%	0	0%	—	—	—	—	0	0%
Total	484	484	100%	484	100%	49	10%	435	90%	0	0%
Other than permanent employees											
Male	0	0	0%	0	0%	—	—	0	0%	0	0%
Female	4	4	100%	4	100%	4	100%	—	—	0	0%
Other	0	0	0%	0	0%	—	—	—	—	0	0%
Total	4	4	100%	4	100%	4	100%	0	0%	0	0%

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

Category	% of workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent workers											
Male	162	162	100%	162	100%	–	–	162	100%	0	0%
Female	0	0	0%	0	0%	0	0%	–	–	0	0%
Other	0	0	0%	0	0%	–	–	–	–	0	0%
Total	162	162	100%	162	100%	0	0%	162	100%	0	0%
Other than permanent workers											
Male	269	269	100%	269	100%	–	–	269	100%	0	0%
Female	5	5	100%	5	100%	5	100%	–	–	0	0%
Other	0	0	0%	0	0%	–	–	–	–	0	0%
Total	274	274	100%	274	100%	5	2%	269	98%	0	0%

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

	FY (2025–26)	FY (2024–25)
i) Cost incurred on wellbeing measures (well-being measures means well-being of employees and workers (including male, female, permanent and other than permanent employees and workers))	₹ 31,737,643	₹ 36,292,034
ii) Total revenue of the company	₹ 13,719,730,455	₹ 13,440,701,343
iii) Cost incurred on wellbeing measures as a % of total revenue of the company	0.23%	0.27%

2. Details of retirement benefits

Benefits	FY (2025–26)			PY (2024–25)	
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers
PF	100%	100%	Yes	100%	100%
Gratuity	95%	100%	Yes	91.75%	99.89%
ESI	23.00%	97.00%	Yes	1.51%	81.14%

3. Accessibility of workplaces

Are the premises / offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016?

Yes

4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016?

Yes

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

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	0	0	0	0
Female	0	0	0	0
Other	0	0	0	0
Total	0	0	0	0

6. Is there a mechanism available to receive and redress grievances for the following categories of employees and worker?

	Yes / No	If yes, give details of the mechanism in brief.
Permanent Workers	Yes	We have a dedicated mail id suggestions@gtlinfra.com for all employee / workers grievance. Also, we have a dedicated suggestion box on reception desk.
Other than Permanent Workers	Yes	
Permanent Employees	Yes	
Other than Permanent Employees	Yes	

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

Category	FY (2025–26)			PY (2024–25)		
	Total employees/ workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Total Permanent Employees	484	0	0%	590	0	0%
Male	435	0	0%	535	0	0%
Female	49	0	0%	55	0	0%
Other	0	0	0%	0	0	0%
Total Permanent Workers	162	0	0%	197	0	0%
Male	162	0	0%	197	0	0%
Female	0	0	0%	0	0	0%
Other	0	0	0%	0	0	0%

8. Details of training given to employees and workers:

Category	FY (2025–26)					PY (2024–25)				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Male	435	112	26%	86	20%	535	394	74%	0	0%
Female	53	7	14%	21	40%	59	51	86%	1	1.69%
Other	0	0	0%	0	0%	0	0	0%	0	0%
Total	488	119	24%	107	22%	594	445	75%	1	0.17%
Workers										
Male	431	14	3%	20	5%	992	27	3%	26	3%
Female	5	0	0%	0	0%	5	0	0%	0	0%
Other	0	0	0%	0	0%	0	0	0%	0	0%
Total	436	14	3%	20	5%	997	27	3%	26	3%

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

Category	FY (2025–26)			PY (2024–25)		
	Total (A)	No. (B)	% (B / A)	Total (D)	No. (E)	% (E / D)
Employees						
Male	435	435	100%	535	535	100%
Female	53	53	100%	59	59	100%
Other	0	0	0%	0	0	0%
Total	488	488	100%	594	594	100%
Workers						
Male	431	431	100%	992	992	100%
Female	5	5	100%	5	5	100%
Other	0	0	0%	0	0	0%
Total	436	436	100%	997	997	100%

10. Health and safety management system:

a. Whether an occupational health and safety management system has been implemented by the entity?

Yes, the company has established a structured Occupational Health and Safety Management System designed to cultivate a safe, resilient, and health-conscious work environment. This framework emphasizes proactive risk mitigation, employee well-being, and regulatory compliance.

– Awareness & Preparedness Initiatives

To strengthen workplace safety culture, the company conducts regular safety awareness programs, mock drills, and emergency response training across operational sites. These initiatives ensure that employees are well prepared to handle potential hazards and emergencies with confidence and competence.

– Access to Medical Support

Employees benefit from periodic health consultations facilitated through scheduled visits by qualified medical professionals. These sessions support early detection of health issues and promote overall wellness.

– Insurance & Protection Coverage

All employees are covered under Group Personal Accident Insurance and Mediclaim Insurance Schemes, providing comprehensive financial protection against medical emergencies and unforeseen incidents. This coverage reflects the company's commitment to safeguarding its workforce both on and off the job.

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

The company employs a systematic and proactive approach to identify, assess, and mitigate work-related hazards across both routine and non-routine operations. This framework is designed to ensure a safe working environment and minimize risk exposure for all personnel.

– **Office Premises Safety Oversight**

Within office facilities, the Administration Department conducts regular safety inspections focusing on critical infrastructure elements such as fire safety systems, electrical installations, and water supply networks. These inspections help maintain operational safety and prevent potential disruptions.

– **Tower Site Risk Management**

At tower sites, a two-tier monitoring system—led by Technicians and Cluster Managers—facilitates ongoing preventive maintenance and on-site hazard identification. This hands-on approach ensures that any unsafe condition or reported risk is swiftly addressed to preserve site integrity and protect field personnel.

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

The Company has implemented a simple reporting system that empowers employees to raise concerns about work related hazards and unsafe conditions without hesitation. This system ensures that all safety issues are addressed promptly and effectively.

– **Office Locations**

Employees can report hazards through designated feedback channels, including email, internal portals, or direct communication with the Administration or Management teams. The Circle Administration and Human Resources (HR) departments collaborate to assess reported concerns and implement risk mitigation measures. Periodic awareness sessions and signage reinforce the importance of proactive hazard reporting.

– **Cell Sites**

The Operations and Maintenance (O&M) team acts as the primary contact for field technicians and site personnel to report safety issues. A tiered escalation framework ensures that unresolved or critical concerns are elevated to HR/Admin personnel.

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

Yes, the Company is committed to supporting the overall well-being of its employees by providing access to comprehensive non-occupational medical services. Through strategic partnerships with reputed healthcare institutions, employees can avail a range of medical consultations and treatments that extend beyond workplace-related health concerns.

In addition, all employees are covered under a **Group Mediclaim** Insurance Policy, offering financial protection and continuous support for personal health needs. This coverage ensures that employees and their families receive timely medical attention and assistance, reinforcing the Company's dedication to holistic employee care.

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

Safety Incident/Number	Category*	FY (2025–26)	PY (2024–25)
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	0	0
Total recordable work-related injuries	Employees	0	0
	Workers	0	0
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

*Including in the contract workforce

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

The Company prioritizes the safety, health, and well-being of its employees by implementing a comprehensive set of measures across all office locations. These initiatives are designed to create a secure, hygienic, and comfortable working environment. Key initiatives include:

– Fire Safety Infrastructure

Fire Hydrants are strategically installed and regularly inspected to ensure readiness in case of emergencies. Clearly marked Fire Exits are maintained across all floors, with unobstructed access and illuminated signage for quick evacuation. Periodic fire drills and training sessions are conducted to enhance employee preparedness.

– Sanitation and Cleanliness

A dedicated Housekeeping Team ensures daily cleaning and disinfection of workspaces, common areas, restrooms, and high-touch surfaces. Use of hospital-grade disinfectants and adherence to cleaning protocols help prevent the spread of infections. Waste disposal is managed efficiently with segregation and timely removal. Regular pest controls and fumigation activity is conducted in office premises.

– On-Site Health Facilities

A fully equipped Health and Medical Centre is established within large office premises at Mahape, offering first-aid support and basic medical care. Employees have access to consultations with doctors from reputed hospitals, ensuring timely medical advice and support for non-occupational health concerns.

– Security guards

There are security guards present at all GIL offices. Security staff ensure that company assets are protected from theft, damage or misuse. They enforce company policies related to movement of equipment / sensitive materials and monitor entry and exit points to prevent unauthorized access

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

Particulars	FY (2025–26)			PY (2024–25)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0	0	0	0	0
Health & Safety	0	0	0	0	0	0

14. Assessments for the year:

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

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

- Wheel chair and stretcher facilities
- Regular maintenance of Fire & Safety equipment's (including Compliance aspect)
- First Aid Emergency Kits are accessible at all offices
- For Safe Drinking Water RO purification Plant is installed at our Mahape office
- Workplace sanitization is carried on regular basis

PRINCIPLE 4: Businesses should respect the interests of and be responsive to all its stakeholders**Essential Indicators****1. Describe the processes for identifying key stakeholder groups of the entity.**

The Company follows a structured and strategic approach to identify and classify its key stakeholder groups. This process is essential for fostering meaningful engagement, aligning business objectives with stakeholder expectations, and ensuring long-term sustainability.

The identification process is guided by the following principles:

– **Mapping Interdependence and Influence**

Stakeholders are first assessed based on their interdependence with the Company's services—whether they rely on our offerings for their own operations or well-being.

Simultaneously, the Company evaluates its own dependence on these stakeholders for critical aspects of its operations, such as supply chain continuity, regulatory compliance and community support.

– **Classification Based on Relationship Type**

Stakeholders are then classified into priority groups based on the nature of their relationship with the Company (contractual, operational, social, etc)

– **Strategic Prioritization**

Each stakeholder group is evaluated for its level of influence, interest, and impact on the Company's strategic goals. This prioritization helps determine the depth and frequency of engagement, ensuring that resources are allocated effectively and that stakeholder concerns are addressed proactively.

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

Sr. No.	Stakeholder Group	Whether identified as Vulnerable & Marginalized Group	Channels of communication	Frequency of engagement	Purpose and scope of engagement including key topics and concerns raised during such engagement
1	Employees	No	- Engagement Activities - Communication through emails and letters - Leadership interactions - Suggestion Box	Ongoing	- Goal Setting - Performance review - Career development - Employee benefits - Equal opportunities - Recognition - Learning and development - Safety and well-being - Policy awareness - Voice of employee
2	Customers	No	- Emails and Phone calls - Governance Meetings - Video Conferences - Groups based on instant messaging services	Ongoing	- Network Uptime performance - Reviews & Reconciliations - Customer queries feedback - Query Resolution - Mapping of new sites - Voice of customer
3	Shareholders	No	- Annual General Meeting - Press Release - Website updates - Stock Exchange releases - Email support for investor queries	Annual / Ongoing	- Timely business updates - Update on material events - Resolution on investor queries
4	Regulatory Bodies	No	- Emails/ Letters - In Person meetings	Need based	Need based interactions for policy matters
5	Suppliers	No	- Emails/ Letters - Supplier visits and Company's visits to supplier locations - Website updates - Advertisements	Ongoing	- Sourcing - Query resolution - Supplier performance review

Sr. No.	Stakeholder Group	Whether identified as Vulnerable & Marginalized Group	Channels of communication	Frequency of engagement	Purpose and scope of engagement including key topics and concerns raised during such engagement
6	Communities	Yes	Personal Interactions	Need based	- Grievance handling - Voluntary support through Global Foundation
7	Lenders	No	Emails / Letters In person meetings	Ongoing	- Business update - Settlement

PRINCIPLE 5 Businesses should respect and promote human rights

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

Category	FY (2025–26)			PY (2024–25)		
	Total (A)	No. of employees/ workers covered (B)	% (B / A)	Total (C)	No. of employees/ workers covered (D)	% (D / C)
Employees						
Permanent	484	445	92%	590	543	92%
Other than permanent	4	4	100%	4	4	100%
Total Employees	488	449	92%	594	547	92%
Workers						
Permanent	162	154	95%	197	185	94%
Other than permanent	274	260	95%	800	720	90%
Total Workers	436	414	95%	997	905	92%

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

Category	FY (2025–26)					PY (2024–25)				
	Total (A)	Equal		More Than Equal		Total (D)	Equal		More Than Equal	
		No. (B)	% (B /A)	No. (C)	% (C /A)		No. (E)	% (E/D)	No. F	% (F/D)
Employees										
Permanent	484	5	1%	479	99%	590	4	1%	586	99%
Male	435	3	1%	432	99%	535	3	1%	532	99%
Female	49	2	4%	47	96%	55	1	2%	54	98%
Other	0	0	0%	0	0%	0	0	0%	0	0%
Other Than Permanent	4	0	0%	4	100%	4	0	0%	4	100%
Male	0	0	0%	0	0%	0	0	0%	0	0%
Female	4	0	0%	4	100%	4	0	0%	4	100%
Other	0	0	0%	0	0%	0	0	0%	0	0%
Workers										
Permanent	162	26	16%	136	84%	197	10	5%	187	95%
Male	162	26	16%	136	84%	197	10	5%	187	95%
Female	0	0	0%	0	0%	0	0	0%	0	0%
Other	0	0	0%	0	0%	0	0	0%	0	0%
Other Than Permanent	274	212	77%	62	23%	800	158	20%	642	80%
Male	269	212	79%	57	21%	795	158	20%	637	80%
Female	5	0	0%	5	100%	5	0	0%	5	100%
Other	0	0	0%	0	0%	0	0	0%	0	0%

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

a. Median remuneration / wages:

Particulars	Male		Female		Other	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors	Please refer to report on Corporate Governance section of Director's report					
Key Managerial Personnel	3	597,685	0	0	0	0
Employees other than BoD and KMP	432	52,800	53	48,439	0	0
Workers	431	29,300	5	29,887	0	0

b. Gross wages paid to females:

Particulars	FY (2025–26)	PY (2024–25)
Gross wages paid to females	₹ 5,039,762	₹ 5,451,848
Total wages	₹56,295,627	₹ 79,217,262
Gross wages paid to females (Gross wages paid to females as % of total wages)	8.95%	6.88%

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

Yes, we have committee responsible through Anti–Harassment, Grievance & also through POSH committee we ensure employees are secure and happy within the organisation.

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

We have an open–door policy to address grievances related to our employees. Through the grievance/ anti–harassment & POSH policy employees can speak & address their grievance by speaking through their HoD or approach directly to the Committees for support.

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

Particulars	FY (2025–26)			PY (2024–25)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	0	0	–	0	0	–
Discrimination at workplace	0	0	–	0	0	–
Child Labour	0	0	–	0	0	–
Forced Labour/ Involuntary Labour	0	0	–	0	0	–
Wages	0	0	–	0	0	–
Other human rights related issues	0	0	–	0	0	–

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

	FY (2025–26)	PY (2024–25)
i) Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
ii) Average number of female employees/workers at the beginning of the year and as at end of the year	61	59
iii) Complaints on POSH as a % of female employees / workers	0	0
iv) Complaints on POSH upheld	0	0

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

The policy is designed in such way that the complainant as well as the complaint is kept confidential at committee level itself. This ensures that there is no discrimination or harassment to the employee

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

Yes, The Company's agreements/employment letters take care of it

10. Assessments for the year:

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

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

No significant risk as all statutory compliances are maintained

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

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

Parameter	Units	FY (2025–26)	PY (2024–25)
From renewable sources		–	–
Total electricity consumption (A)		–	–
Total fuel consumption (B)		–	–
Energy consumption through other sources (C)		–	–
Total energy consumed from renewable sources (A+B+C)		–	–
From non–renewable sources		–	–
Total electricity consumption (D)	Gigajoules (GJ)	2497.49	2446.31
Total fuel consumption (E)	Gigajoules (GJ)	–	–
Energy consumption through other sources (F)	Gigajoules (GJ)	–	–
Total energy consumed from non–renewable sources (D+E+F)	Gigajoules (GJ)	2497.49	2446.31
Total energy consumed (A+B+C+D+E+F)	Gigajoules (GJ)	2497.49	2446.31
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	Gigajoules (GJ) / ₹	0.0000001820	0.0000001820
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	Gigajoules (GJ) / ₹	0.0000037026	0.0000037603

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? – No

2. Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India?

We do not have sites/ facilities identified as designated consumers under the PAT Scheme

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

Parameter	FY (2025–26)	PY (2024–25)
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	0	0
(iii) Third party water	6044.22	7549.74
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	6044.22	7549.74
Total volume of water consumption (in kilolitres)	6044.22	7549.74
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)	0.0000004405	0.0000005617
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)	0.0000089608	0.0000116049

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? – No

4. Provide the following details related to water discharged:

The company does not measure the quantity of water discharged

5. Has the entity implemented a mechanism for Zero Liquid Discharge?

Given the nature of our operations, this question is not applicable to us.

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

Power and fuel used at mobile tower sites are reimbursed by telecom operators based on actual usage and reported in respective individual mandated disclosures and therefore this question is not applicable to us.

7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity:

Kindly refer answer to question no. 6.

8. Does the entity have any project related to reducing Green House Gas emission?

Not Applicable

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

Parameter	FY (2025–26)	PY (2024–25)
Total Waste generated (in metric tonnes)		
Plastic waste (A)	–	–
E–waste (B)	–	2.8
Bio–medical waste (C)	–	–
Construction and demolition waste (D)	–	–
Battery waste (E)	1672	1676
Radioactive waste (F)	–	–
Other Hazardous waste. Please specify, if any. (G)	–	–
Other Non–hazardous waste generated (H). Please specify, if any. (Break–up by composition i.e. by materials relevant to the sector)	2485	1509
Total (A+B + C + D + E + F + G + H)	4157.00	3187.80
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.0000003030	0.0000002372
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	0.0000061629	0.0000049000

Parameter	FY (2025–26)	PY (2024–25)
For each category of waste generated, total waste recovered through recycling, re–using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	4157.00	3187.80
(ii) Re–used	–	–
(iii) Other recovery operations	–	–
Total	4157.00	3187.80
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	–	–
(ii) Landfilling	–	–
(iii) Other disposal operations	–	–
Total	–	–

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? – No

The Company is engaged in providing passive telecommunications infrastructure services and does not undertake manufacturing activities. Accordingly, its operations do not result in generation of manufacturing/process waste. Waste, wherever generated from its operations, primarily comprises end–of–life batteries, electrical/electronic equipment and other operational waste. The quantities reported represent waste actually generated/discarded during the reporting period and do not include batteries, SMPS or other equipment procured and remaining in use. Categories of waste not generated during the year have been reported as Nil.

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

Refer to Note mentioned in Sr. 9 as above.

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

Not Applicable

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

Not Applicable

13. **Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder**

Yes, the company conducts its operations in accordance with applicable rules and regulations

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

Essential Indicators

- Number of affiliations with trade and industry chambers/ associations.**
Nil
 - List the top 10 trade and industry chambers/ associations (determined based on the total members of such body) the entity is a member of/ affiliated to**
NA
- Provide details of corrective action taken or underway on any issues related to anti– competitive conduct by the entity, based on adverse orders from regulatory authorities.**
No such matter related to anti–competitive conduct by the entity is reported

PRINCIPLE 8 Businesses should promote inclusive growth and equitable development**Essential Indicators**

- Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current financial year.**
– Not Applicable
- Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity:**
– Not Applicable
- Describe the mechanisms to receive and redress grievances of the community.**

Our telecom towers serve as vital infrastructure, bringing reliable communication access to the communities in their vicinity. As part of our unwavering service commitment, the Company strives to maintain high uptime across all sites, ensuring seamless connectivity even in the face of natural disasters and force majeure events. We prioritize rapid restoration of services to minimize disruptions and uphold network resilience. During routine service visits, any concerns or complaints raised by nearby residents are promptly documented and escalated to the Circle Management Team for timely resolution and redressal. This approach reflects our dedication to community engagement, operational excellence, and responsible service delivery.

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

	FY (2025–26)	PY (2024–25)
Directly sourced from MSMEs/ small producers	9.34%	4.51%
Sourced directly from within the district and neighbouring districts	100%	100%

- Job creation in smaller towns – Disclose wages paid to persons employed (including employees or workers employed on a permanent or non–permanent / on contract basis) in the following locations, as % of total wage cost:**

	FY (2025–26)	PY (2024–25)
1. Rural		
i) Disclose wages paid to persons employed (including employees or workers employed on a permanent or non–permanent / on contract basis)	–	–
ii) Total Wage Cost	–	–
iii) % of Job creation in Rural areas	–	–
2. Semi–urban		
i) Disclose wages paid to persons employed (including employees or workers employed on a permanent or non–permanent / on contract basis)	–	–
ii) Total Wage Cost	–	–
iii) % of Job creation in Semi–Urban areas	–	–
3. Urban		
i) Disclose wages paid to persons employed (including employees or workers employed on a permanent or non–permanent / on contract basis)	2,06,95,912	3,84,95,650
ii) Total Wage Cost	5,62,95,627	7,92,17,262
iii) % of Job creation in Urban areas	37%	49%
4. Metropolitan		
i) Disclose wages paid to persons employed (including employees or workers employed on a permanent or non–permanent / on contract basis)	3,55,99,714	4,07,21,612
ii) Total Wage Cost	5,62,95,627	7,92,17,262
iii) % of Job creation in Metropolitan area	63%	51%

PRINCIPLE 9 Businesses should engage with and provide value to their consumers in a responsible manner**Essential Indicators**

- Describe the mechanisms in place to receive and respond to consumer complaints and feedback. – Not Applicable**
The Company's business activities are primarily focused on [B2B/institutional/business–to–business operations] and do not involve direct sale of products or services to retail/end consumers. Consequently, consumer–facing aspects such as consumer awareness, product labelling, responsible advertising, consumer complaint mechanisms and product–related consumer disclosures are not directly relevant to the Company's operations.

Although there is no direct consumer obligation, the company has established a robust Customer Governance Framework and Key Account Management Structure for structured engagement with telecom operators at Corporate and Operating Circle levels.

Periodic reviews cover:

- **Network Operations:** Performance, uptime, and service quality.
- **Energy Management:** Efficiency, renewable integration, and cost optimization.
- **Project Execution:** Infrastructure upgrades, and receivables.

During emergencies and force majeure events, the company works closely with customers on network availability and restoration plans to ensure minimal disruption, rapid site restoration, seamless coordination, and availability of fuel and vehicles. This framework strengthens operational resilience, customer satisfaction, infrastructure reliability, and uninterrupted connectivity for communities.

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

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

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

Particulars	FY (2025–26)		Remark	FY (2024–25)		Remark
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	Nil	Nil	–	Nil	Nil	–
Advertising	Nil	Nil	–	Nil	Nil	–
Cyber–security	Nil	Nil	–	Nil	Nil	–
Delivery of essential services	Nil	Nil	–	Nil	Nil	–
Restrictive Trade Practices	Nil	Nil	–	Nil	Nil	–
Unfair Trade Practices	Nil	Nil	–	Nil	Nil	–
Other	Nil	Nil	–	Nil	Nil	–

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

Particulars	Number	Reasons for recall
Voluntary recalls	Not Applicable	Not Applicable
Forced recalls	Not Applicable	Not Applicable

5. Does the entity have a framework/ policy on cyber security and risks related to data privacy?

Yes, the company has a well–defined Data Privacy and Cyber Security Policy that is accessible to the employees on the Intranet

6. Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cyber security and data privacy of customers; re–occurrence of instances of product recalls; penalty / action taken by regulatory authorities on safety of products / services.

Not Applicable

7. Provide the following information relating to data breaches:

- a. **Number of instances of data breaches along–with impact** – Nil
- b. **Percentage of data breaches involving personally identifiable information of customers** – 0%
- c. **Impact, if any, of the data breaches** – Not Applicable