

GRI Content Index

GRI Standard	Disclosure	Section	Page No.
GRI 2: General Disclosures 2021	2-1 Organisational details	Anchoring India's trade, expanding global horizons	48
	2-2 Entities included in the organisation's sustainability reporting	Our Approach to Integrated Reporting	01
	2-3 Reporting period, frequency and contact point	Our approach to Integrated Reporting	01
	2-4 Restatements of information	2025 ESG Targets and Performance	151
	2-5 External assurance	Independent Assurance Statement	315
	2-6 Activities, value chain and other business relationships	Portfolio Overview	04
	2-7 Employees	Nurturing an inclusive workplace culture	200
	2-8 Workers who are not employees	Nurturing an inclusive workplace culture	200
	2-9 Governance structure and composition	Board of Directors	320
	2-10 Nomination and selection of the highest governance body	Board election process	296
	2-11 Chair of the highest governance body	Corporate Governance Report	383
	2-12 Role of the highest governance body in overseeing the management of impacts	Corporate Governance Report	383
	2-13 Delegation of responsibility for managing impacts	Corporate Governance Report	383
	2-14 Role of the highest governance body in sustainability reporting	Robust corporate governance framework	288
	2-15 Conflicts of interest	Corporate Governance Report	383
	2-16 Communication of critical concerns	Managing risks and unlocking potential	88
	2-17 Collective knowledge of the highest governance body	Board performance evaluation & familiarisation	295
	2-18 Evaluation of the performance of the highest governance body	Board performance evaluation & familiarisation	295
	2-19 Remuneration policies	Corporate Governance Report: Remuneration Policy	396
	2-20 Process to determine remuneration	Corporate Governance Report: Remuneration Policy	396
	2-21 Annual total compensation ratio	Corporate Governance Report: Remuneration Policy	396
	2-22 Statement on sustainable development strategy	Strengthening our ESG framework: Robust ESG governance structure	144
	2-23 Policy commitments	Strengthening our ESG framework: The management approach	146
	2-24 Embedding policy commitments	Strengthening our ESG framework: The management approach	146
	2-25 Processes to remediate negative impacts	Risk Management Process	91

GRI Standard	Disclosure	Section	Page No.
	2-26 Mechanisms for seeking advice and raising concerns	Raising Grievances and Speaking Up	294
	2-27 Compliance with laws and regulations	Diligent Compliance Management	150
	2-28 Membership associations	Industry Associations	299
	2-29 Approach to stakeholder engagement	Resilience through shared purpose and Stakeholder trust	64
	2-30 Collective bargaining agreements	Freedom of association	223
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Our Approach to Materiality	75
	3-2 List of material topics	Materiality Matrix	77
	3-3 Management of material topics	Addressing the Material Issues	77
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	Notes to the Consolidated Financial Statements	634
	201-2 Financial implications and other risks and opportunities due to climate change	Climate Risk Assessment	157
	201-3 Defined benefit plan obligations and other retirement plans	Business Responsibility & Sustainability Report	435
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	Nurturing an inclusive workplace culture	200
		Business Responsibility & Sustainability Report	435
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	Pioneering Infrastructure that Moves India Forward	24
	203-2 Significant indirect economic impacts	Industry-leading performance driven by strength and resilience	26
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	Sourcing responsibly to drive sustainability	278
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Business Ethics Framework	293
	205-2 Communication and training about anti-corruption policies and procedures	Business Ethics Framework	293
	205-3 Confirmed incidents of corruption and actions taken	Reporting Breaches: Code of Conduct and Ethics Benchmarks	294
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Reporting Breaches: Code of Conduct and Ethics Benchmarks	294
GRI 301: Materials 2016	301-1 Materials used by weight or volume	Business Responsibility & Sustainability Report- Principal 6	470
	301-2 Recycled input materials used	Business Responsibility & Sustainability Report- Principal 6	470
	301-3 Reclaimed products and their packaging materials	Business Responsibility & Sustainability Report- Principal 6	470

GRI Standard	Disclosure	Section	Page No.
GRI 302: Energy 2016	302-1 Energy consumption within the organisation	Emissions Reduction Plan d) Energy Performance	162
	302-2 Energy consumption outside of the organisation	Emissions Reduction Plan d) Energy Performance	162
	302-3 Energy intensity	Emissions Reduction Plan d) Energy Performance	162
	302-4 Reduction of energy consumption	Emissions Reduction Plan	158
	302-5 Reductions in energy requirements of products and services	Emissions Reduction Plan	158
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	Water stewardship: Water Withdrawal Sources	170
	303-2 Management of water discharge-related impacts	Wastewater management	170
	303-3 Water withdrawal	Water Management Approach	168
	303-4 Water discharge	Water Management Approach	168
	303-5 Water consumption	Water Management Approach	168
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	Protecting biodiversity, restoring our ecosystems	180
	304-2 Significant impacts of activities, products and services on biodiversity	Protecting biodiversity, restoring our ecosystems	180
	304-3 Habitats protected or restored	Protecting biodiversity, restoring our ecosystems	180
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	Protecting biodiversity, restoring our ecosystems	180
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Greenhouse Gas Emissions	159
	305-2 Energy indirect (Scope 2) GHG emissions	Greenhouse Gas Emissions	159
	305-3 Other indirect (Scope 3) GHG emissions	Greenhouse Gas Emissions	159
	305-4 GHG emissions intensity	Greenhouse Gas Emissions	159
	305-5 Reduction of GHG emissions	Emissions Reduction Plan	158
	305-6 Emissions of ozone-depleting substances (ODS)	Greenhouse Gas Emissions	159
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Pursuing innovative practices to improve air quality	178
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Waste management	173
	306-2 Management of significant waste-related impacts	Waste management	173
	306-3 Waste generated	Waste management	173
	306-4 Waste diverted from disposal	Waste management	173
	306-5 Waste directed to disposal	Waste management	173

GRI Standard	Disclosure	Section	Page No.
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	Sourcing responsibly to drive sustainability	278
	308-2 Negative environmental impacts in the supply chain and actions taken	Sourcing responsibly to drive sustainability	278
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Nurturing an inclusive workplace culture	200
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Nurturing an inclusive workplace culture	200
	401-3 Parental leave	Nurturing an inclusive workplace culture	200
GRI 402: Labour/ Management Relations 2016	402-1 Minimum notice periods regarding operational changes	Nurturing an inclusive workplace culture	200
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Committed to workers' health, wellbeing & safety	236
	403-2 Hazard identification, risk assessment, and incident investigation	Committed to workers' health, wellbeing & safety	236
	403-3 Occupational health services	Committed to workers' health, wellbeing & safety	236
	403-4 Worker participation, consultation, and communication on occupational health and safety	Committed to workers' health, wellbeing & safety	236
	403-5 Worker training on occupational health and safety	Committed to workers' health, wellbeing & safety	236
	403-6 Promotion of worker health	Committed to workers' health, wellbeing & safety	236
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Committed to workers' health, wellbeing & safety	236
	403-8 Workers covered by an occupational health and safety management system	Committed to workers' health, wellbeing & safety	236
	403-9 Work-related injuries	Committed to workers' health, wellbeing & safety	236
	403-10 Work-related ill health	Committed to workers' health, wellbeing & safety	236
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Nurturing an inclusive workplace culture	200
	404-2 Programs for upgrading employee skills and transition assistance programs	Nurturing an inclusive workplace culture	200
	404-3 Percentage of employees receiving regular performance and career development reviews	Nurturing an inclusive workplace culture	200
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Robust corporate governance framework	288
		Nurturing an inclusive workplace culture	200
	405-2 Ratio of basic salary and remuneration of women to men	Nurturing an inclusive workplace culture	200

GRI Standard	Disclosure	Section	Page No.
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	Protecting human rights	224
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Protecting human rights	224
GRI 408: Child Labour 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	Protecting human rights	224
GRI 409: Forced or Compulsory Labour 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Protecting human rights	224
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	Protecting human rights	224
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Building strong ties with communities	258
	413-2 Operations with significant actual and potential negative impacts on local communities	Business Responsibility & Sustainability Report	435
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	Sourcing responsibly to drive sustainability	278
	414-2 Negative social impacts in the supply chain and actions taken	Sourcing responsibly to drive sustainability	278
GRI 415: Public Policy 2016	415-1 Political contributions	Business Ethics Framework	293
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	Customer Value Proposition Model	307
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Customer Value Proposition Model	307
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Protecting Data Privacy	312