



# **BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT**

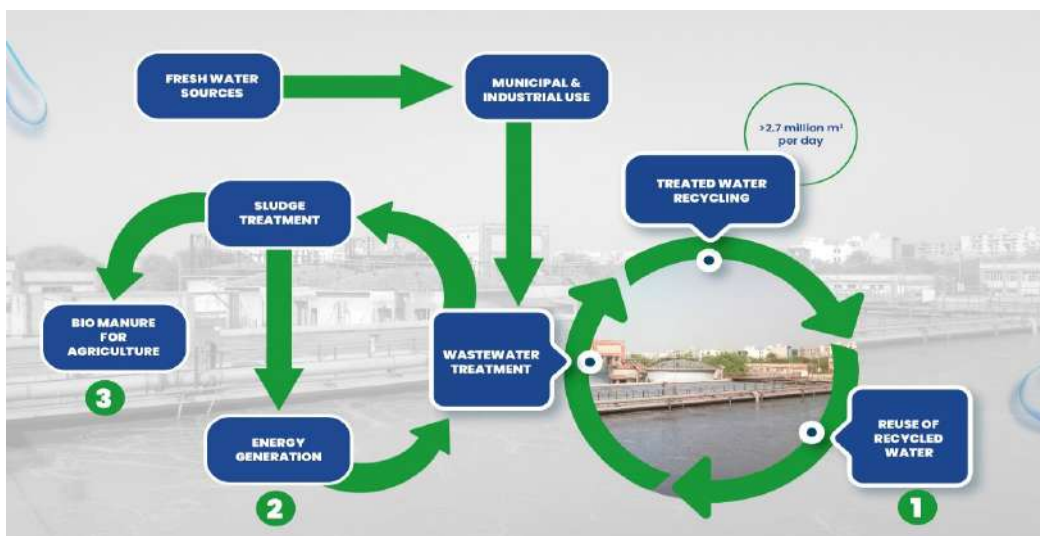
**FY 2022-23**



## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

Driven by an unwavering commitment to a sustainable future, **WABAG** remains steadfast in fostering ecological equilibrium, promoting societal & stakeholder's welfare, and ensuring long-term economic sustainability. Guided by a deep sense of responsibility, we recognize the interconnectedness of our actions with the well-being of the planet, the communities we serve, and the prosperity of the global economy. Our tag line "**sustainable solutions for a better life**" emphasizes that, **WABAG** is committed towards providing sustainable solutions that benefit the planet and its inhabitants with focus on resource efficiency and environmental stewardship.

We strive to lead the way in the water industry by embracing innovative technologies and sustainable practices while providing end-to-end solutions for **Water Treatment, Wastewater Treatment, Desalination and Recycle & Reuse**, through various modes such as EPC, O&M, BOOT, HAM & PPP, we ensure that our solutions cater to diverse needs and contexts. In line with our "**Cleaner Solutions for a Greener world**", we also aim to lead the way towards a greener and more resilient future by actively engaging in making our plants energy neutral through green energy from biogas, which has enabled WABAG reducing the GHG emissions by > 630 tonnes per day. This allows us to not only treat wastewater efficiently but also extract valuable resources, reducing waste and promoting circularity by rejuvenating and recharging water resources.



**Extracting Maximum Potential from all Components**

**Manufactured water** is an area, where we will be further intensifying our efforts going forward to ensure water security. Throughout the years, we, being a self-reliant industry have made significant contributions in protecting environment through our Desalination and Water Reuse plants built across the geographies. By expanding our focus on manufactured water, we address the growing need for alternative water sources and contribute significantly to water sustainability. By aligning our practices with one of the global agenda SDG 6, we play a vital role in providing clean, safe and affordable drinking water for general public, thereby addressing the world's water challenges.

The growth and longevity of any company is propelled not just by the organization itself, but by the Individuals who construct them and provide leadership. **Our unwavering commitment to enhancing employee well-being is deeply ingrained in our corporate culture.** We hold great reverence for the welfare and dignity of our employees, fostering an environment that is secure, inclusive, and supportive. This environment promotes personal growth, celebrates diversity, and ensures equal opportunities for all. WABAG is actively engaging in training and development for its employees. These initiatives aim to expand their knowledge beyond their specific domains and provide them with a broader understanding of the sector. We firmly believe that prioritizing the health and safety of our employees directly contributes to a productive and efficient Human Capital that propels overall success of our organization. Therefore, we regularly arrange various health check-ups, safety training sessions, and mock drills to continually enhance safety awareness, measures and promote well-being. Employee health and well-being



has been a key priority at WABAG. WABAG has been ranked amongst **world's healthy work places** by Arogya World for its exemplary commitment to employee health and well-being. WABAG contributes significantly in training young talent by significant participation in apprenticeship programs promoted by Government of India under the National Apprenticeship Promotion Scheme (NAPS), National Apprenticeship Training Scheme (NATS) Programmes and our in-house Graduate Engineers Trainee (GET) / Junior Engineers Trainee (JET) / Management Trainee (MT) Programmes. The objective here is to develop skills among these young engineers that are relevant for Capacity building for water treatment industry through hands-on industry exposure and thus contributing to building a **Skilled India**.





WABAG has recently been recognized as the “Most Preferred Workplace 2023” by Marksmen Daily, at the 3rd edition of Most Preferred Workplace 2023. This prestigious honour is a testament to the trailblazing work and dedication epitomized by WABAG in creating a better paradigm that shapes both industry and society. WABAG believes in fostering a culture of excellence, innovation, and inclusivity, thereby creating an environment where talented team can thrive, collaborate, and make a real difference in the world. This recognition reaffirms WABAG’s commitment to providing a workplace that inspires and empowers its employees.





WABAG's commitment to health and well-being of its employees is a holistic approach that can have numerous benefits for both, its employees and the organization as a whole. WABAG's consistent efforts on this path has been appreciated by Arogya World by conferring the "Healthy Workplace Award 2023" to the organization.

Not just within the organization, we also actively collaborate with local communities, governments, and non-profit organizations, addressing their distinct needs and making meaningful contributions through our Corporate Social Responsibility initiatives to uplift some communities. **WABAG** has so far implemented 24 projects focused on Water Conservation, Water Augmentation, Sanitation, and Wetlands Management. These projects have resulted in significant improvements in the lives and livelihoods of marginal farmers, girl students, and children.



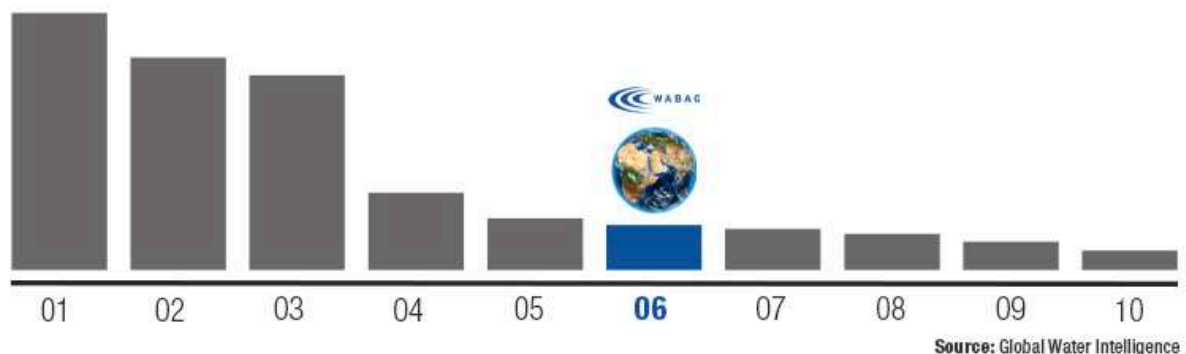
**Ensuring economic sustainability** is a fundamental pillar of our business strategy. We believe that long-term success can only be achieved by integrating economic viability with environmental and social considerations. By pursuing sustainable growth, diversifying our revenue streams, and driving operational excellence, we aim to create shared value for our stakeholders, shareholders, and the wider society.

At WABAG, we have consistently delivered substantial returns to our investors over the years. We take pride not only in generating profits through our business endeavors but also in positively impacting lives and preserving our limited natural resources. The satisfaction we derive from our work stems from the fact that we are not just earning money, but also impacting the people and the planet positively.



**While many companies contribute to society from what they have earned, our business revolves around earning by giving back to society.** This allows us to achieve financial success while simultaneously addressing societal needs and challenges around availability, security and quality of clean & safe drinking water, reliable & affordable water for industries and protecting the environment from discharge of untreated effluents and Greenhouse gas (GHG) emissions. By prioritizing sustainability and responsible practices, we aim to create a positive and lasting impact on the world around.

## WABAG Recognized amongst the global top 10 desalination players







**15. Products / Services sold by the entity (accounting for 90% of the entity's Turnover):**

S. No.	Product / Service	NIC Code	% of total Turnover contributed
1	EPC and O&M of Water and Wastewater Treatment Plants including Desalination, Reuse and Recycle of Wastewater, Industrial Effluent Treatment, Sewage Treatment and Sludge Management, production of Green Power and Resource Recovery.	3600	100%


**III. Operations:**
**16. Number of locations where plants and / or operations / offices of the entity are situated:**

Locations	Number of plants	Number of offices	Total
National	55	5	60
International	17	10	27

**17. Markets served by the entity:**
**a. Number of locations:**

Locations	Number
National (No. of States)	16
International (No. of Countries)	27

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

The contribution of exports as a percentage of the total turnover of the standalone entity is 34.8%.

**c. A brief on types of customers:**

WABAG has established itself as a prominent global leader and lifecycle partner in the field of water and wastewater management. We specialize in providing comprehensive solutions, encompassing design, engineering, procurement, construction, commissioning, as well as operation and maintenance services for Water Treatment, Wastewater Treatment, Desalination, Recycle & Reuse, and Sludge Treatment plants.



## Wabag is a leader in the Water space



... With complete portfolio of Water Solutions with technological and operational expertise . .



... through various business/ delivery models

Engineering, Procurement & Construction (EPC)

Operation & Maintenance (O&M)

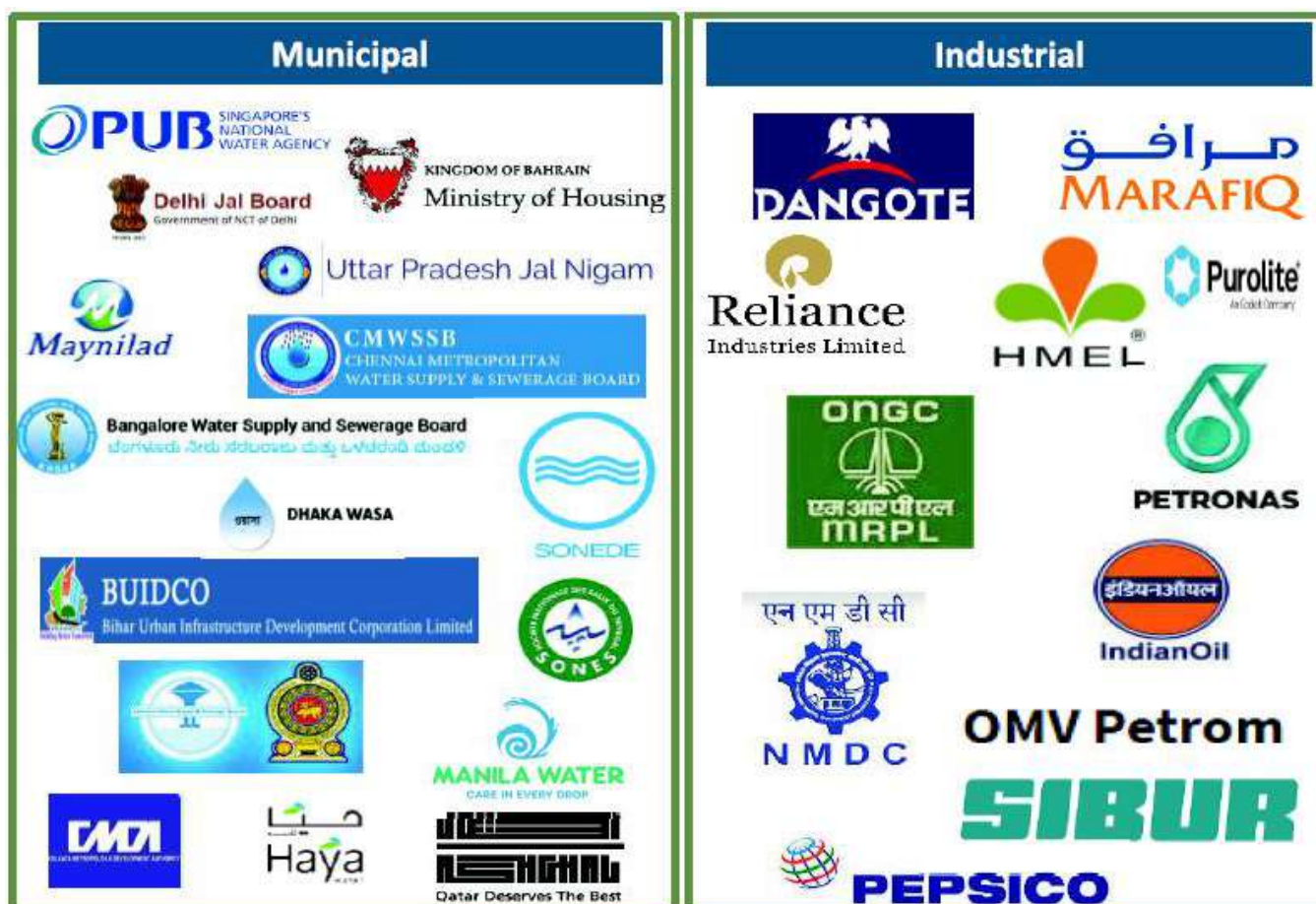
Design Build Operate (DBO)

Build Own Operate Transfer (BOOT)

Hybrid Annuity Model (HAM)

WABAG brand is trusted and respected globally for its know-how and domain expertise built over 9 decades

WABAG's Key Municipal & Industrial clients are as under:



At WABAG, we contribute to Customers in both Municipal and Industrial sectors. Our Municipal clients comprises of Government Water and Sewerage authorities and other related entities. Large part of the order book consists of projects funded by multilateral, bilateral, central government funding agencies.

On the other hand, our Industrial customers consist of companies operating in sectors such as Oil & Gas, Petrochemicals, Food and Beverage, Power, Steel, Fertilizers, Microelectronics, and others.

As on March 31, 2023 on a consolidated basis, WABAG has an order book of ~ INR 13,219 Crore (including framework projects) out of which:

- 86% is from Municipal and 14% from Industrial clients;
- 64% from India and 36% from Rest of the World;
- 61% from EPC and 39% from O&M.

## Funding Agencies



## IV. Employees

### 18. Details as at the end of Financial Year:

#### a. Employees and Workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
EMPLOYEES						
1	Permanent * (D)	847	774	91.4%	73	8.6%
2	Other than Permanent ** (E)	207	188	90.8%	19	9.2%
3	Total Employees (D + E)	1054	962	91.3%	92	8.7%
WORKERS						
4	Permanent (F)	We do not have any factories or production facilities; hence we do not have any workers on our rolls.				
5	Other than Permanent (G)					
6	Total Workers(F + G)					

\*consisting of Regular & Trainees

\*\*consisting of Contract, Corporate & Project Consultants

**b. Differently abled Employees and Workers:**

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
DIFFERENTLY ABLED EMPLOYEES						
1	Permanent (D)	3	3	100%	0	-
2	Other than Permanent (E)	1	0	-	1	100%
3	Total differently abled employees (D + E)	4	3	75%	1	25%
DIFFERENTLY ABLED WORKERS						
4	Permanent (F)	We do not have any factories or production facilities; hence we do not have any workers on our rolls.				
5	Other than Permanent (G)					
6	Total differently abled workers (F + G)					

**19. Participation/Inclusion/Representation of women:**

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	6	1	16.67%
Key Management Personnel	7	0	-

**20. Turnover rate for permanent employees and workers (Trends for the past 3 years):**

	FY 2022-23 (Turnover rate in current FY) (in %)			FY 2021-22 (Turnover rate in previous FY) (in %)			FY 2020-21 (Turnover rate in the year prior to the previous FY) (in %)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
<b>Permanent Employees</b>	26.4%	28.2%	26.5%	24.2%	32.7%	24.9%	17.5%	36.1%	19.3%
<b>Permanent Workers</b>	We do not have any factories or production facilities; hence we do not have any workers on our rolls.								

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

**21. (a) Names of holding / subsidiary / associate companies / joint ventures**

Refer Annexure-III to the Board's Report (forming part of the Annual Report) for information on holding / subsidiary / associate companies / joint ventures.

**VI. CSR Details**

**22. (i) Whether CSR is applicable as per section 135 of the Companies Act, 2013: Yes**

**(ii) Turnover (INR in Lakhs):** 2,32,530

**(iii) Net worth (INR in Lakhs):** 1,25,905

The highlights of the Company's CSR interventions are reported in the Annual Report on CSR Activities [Refer Annexure-IV to the Board's Report (forming part of the Annual Report)].



## VII. Transparency and Disclosures Compliances

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

WABAG Code of Conduct (WCoC) is a comprehensive document for ethical conduct for all internal and external stakeholders of the Company, thus, covering 100% of its operations. There are defined channels for receiving complaints / grievances from the stakeholders and these are addressed promptly upholding the ethical standards. Further WABAG' stakeholders include its investors, clients, employees, vendors / partners, governments, and the community. A strong whistleblower policy is available to all the stakeholders of WABAG, which has been uploaded in our website at <https://www.wabag.com/compliances/>.

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) <i>(If Yes, then provide web-link for grievance redress policy)</i>	FY 2022-23 Current Financial Year			FY 2021-22 Previous Financial Year		
		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       <a href="https://www.wabag.com/compliances/">https://www.wabag.com/compliances/</a>	0	0	0	0	0	0
Investors (other than Shareholders)		0	0	0	0	0	NA
Shareholders		2	0	Complaints received towards demat of shares and Non receipt of AR	3	0	Complaints received towards Non-receipt of Dividend Warrant
Employees and workers		1	0	Complaint is closed	1	0	Complaint is closed
Customers		0	0	0	0	0	0
Value Chain Partners		0	0	0	0	0	0
Other (please specify)		0	0	0	0	0	0

#### 24. Overview of the entity's material responsible business conduct issues:

Please indicate material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, approach to adapt or mitigate the risk along-with its financial implications, as per the following format:

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Environment & Social (E&S)	O	<p>WABAG's innovative technologies and processes not only enhance effectiveness of renewable resources but also reduce adverse environmental impact.</p> <p>WABAG has sustainable approach that aims at promoting and sustaining both economic and social wellbeing as well as environmental protection through offering customized water solutions viz., wastewater treatment, drinking water treatment, water recycle &amp; reuse, industrial water &amp; effluent treatment, desalination and sludge treatment.</p>	N.A	Positive: Scope to increase WABAG's business opportunity.
2	Health & safety	R/O	Health and safety of our employees when taken care at work place leads to productivity enhancement.	<p>Everyone has authority to stop the unsafe activity.</p> <p>Periodic Medical checkup.</p> <p>Training / awareness / technological upgradation / Review at senior / middle level.</p> <p>WABAG is committed to achieve zero harm to all living.</p>	Positive: This will enhance WABAG's ability to attract, hire, train, engage and retain talent.
3	Timely Execution	R/O	Timely execution enhances the brand value in the eyes of stakeholders and also protects the project results.	Conducting delay analysis, catch up plan, enhancement of resources where required, innovative solution to bottlenecks and periodic review on action taken.	Positive: Will attract more business and reputation for WABAG.

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
4	Climate Change	O	WABAG is consistently reshaping the Sector for a Greener tomorrow and creating a circular economy by way of (i) following path to net zero through reducing GHG emission > 630 tonnes per day using its sustainable solutions; (ii) being Water neutral by effective usage of recycled water (2.5 million m3 wastewater recycled per day); (iii) generating waste to energy > 40 MW green energy per day; and (iv) generating valuable resources from waste.	N.A	Positive: Initiatives taken on climate change has a positive implication towards WABAG's business
5	Quality Control (QC)	R/O	Compliance to quality standards committed to WABAG and customer leads to enhance brand image, economical in long term and contributes to timely project completion.	<ul style="list-style-type: none"> <li>- Assessment as per check list Approval on rating scored.</li> <li>- Knowledge competent personnel selection &amp; allocation for the inspection TPI-resume is verified before allocating inspection Skill matrix of WABAG inspectors, TPI shall be monitored &amp; inspection assignments to be allocated as per competency matrix.</li> </ul>	Positive: Will attract more business and reputation for WABAG and will also improve operational efficiency.
6	Corporate Governance	R/O	<p>Being a listed Entity, we need the top most compliance in all aspects.</p> <p>Good governance leads to good brand image and attract investors and other stakeholders.</p>	<ul style="list-style-type: none"> <li>- Policy, procedure and reviews of the Company is designed to meet regulatory compliance.</li> <li>- Diversity and independence of the Board.</li> <li>- Review and timely action on non-compliance.</li> <li>- Periodic circulation of Code of conduct, training on awareness to KMP/employees and familiarization program for the directors.</li> <li>- Risk management and oversight of the Board.</li> </ul>	Positive: Brand value and reputation of WABAG be retained.



S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
7	Training, education and development	R/O	Availability of trained manpower fit for job impacts the growth of business positively apart from providing motivation to individuals who are trained.	<ul style="list-style-type: none"> <li>- Focus on Learning and development of existing manpower through Individual Development Programme (IDP).</li> <li>- Hire fresh talent from good colleges and groom them for requirement.</li> <li>- Leadership Development Programme for different age groups as part of succession planning.</li> </ul>	Positive: Improvement in Productivity and reduction in employee turnover.
8	Community engagement	O	<p>To be a good corporate citizen. We engaged through community meetings, public consultations, social media, trade shows / exhibitions and surveys and delivered CSR programmes by using varied technologies to recycle and re-use water and leveraging latest technology for quality assurance.</p> <p>Most of WABAG's CSR programmes are participatory in nature and focus on institution development and capacity building. Once WABAG creates community assets, the assets are maintained by the local community themselves by setting up a local village committee which WABAG insists upon, which impacts a sense of ownership among the communities.</p>		Positive: Will gain trust and credibility for WABAG.

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
9	Resource availability	R/O	Timely availability of resource is key for project progress	<ul style="list-style-type: none"> <li>- Manpower availability through outsourcing to competent and resourceful agencies.</li> <li>- Advanced procurement planning and review of progress in ordering.</li> <li>- Closely coordinate with all stakeholders on cash flow situation for timely availability.</li> </ul>	Positive: Timely execution of projects and enhancing the efficiency.
10	Renewable energy	O	<p>Use of renewable energy and conservation of energy is the need of the hour.</p> <p>Over 97% of the total power requirement of WABAG's headquarters in Chennai is derived from wind energy, thereby bringing down energy cost by 10% as well as becoming a part of green energy compliant corporate.</p> <p>WABAG has installed solar energy based lighting equipment for its MRPL plant so that renewable energy is used, by using special membranes in the said plant for RO section which consumes much lower energy. This saves energy and also contributes to environment protection from emission of carbon.</p> <p>We stand true to our presence in a sunrise sector. We executed a Sewage Treatment Plant (STP) in Sanliurfa, Turkey wherein the sludge drying component was powered by solar energy.</p>	-	Positive: Saves energy and also contributes to environment protection from emission of carbon.

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
11	Sustainable Supply Chain	O	<p>Sustainable sourcing from supply chain addresses Long term DBO contract risk management and economics.</p> <p>WABAG endeavours to integrate sustainability in the procurement of goods / products required for setting up / maintaining the plants / projects.</p>	-	Positive: Will improve business execution.
12	Innovation and Digitization	O	<p>Execute projects with ease and be competitive. Higher productivity and lower operational cost.</p> <p>Replicating the success story globally and making a breakthrough in advanced water technologies with constant innovation, as proof of technological excellence on removal of micro pollutants, WABAG has successfully demonstrated the technology for elimination of micro-pollutants.</p> <p>Further, WABAG is in the process of Digitization initiative to automate the Operations &amp; Maintenance Process with minimal manpower. With the commitment of Go-Green initiative of the Government, WABAG uses digital mechanism to conduct Board / Committee Meeting(s) for ease of access to the Directors thereby reducing usage of papers to a limited</p>	-	Positive: Will reduce cost and improve the productivity.



S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
			<p>purpose. We took various initiatives to reduce the usage of physical Annual Reports by continuously persuading the Shareholders to get registered their e-mail ids with their respective DPs to avail the e-version of Annual Reports and providing e-voting facility to all its Members to enable them to cast their votes electronically on all resolutions set forth in the Notice including attending AGM electronically.</p> <p>WABAG focusses on Water Treatment Plant with Space Saving Technology.</p> <p>With respect to clean development mechanism and clean technology, WABAG has been focusing on Zero Liquid Discharge system (ZLD).</p>		
13	Ethics and integrity	O	<p>Higher value system leads to higher brand image.</p> <p>WABAG's approach covers key principles of transparency, responsibility and accountability. Across the organization, WABAG strives to ensure highest levels of adherence to these principles through its policies like Code of Conduct for Board Members and Senior Management Personnel, Code of Conduct for the Employees,</p>	-	<p>Positive: Will improve brand image and increase investors' confidence.</p>

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
			<p>Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information, Policy on Prevention of Sexual Harassment, Whistle blower policy, Anti-Bribery – Anti Corruption policy etc. The codes and policies communicate WABAG's zero tolerance approach towards ethical violation and requirement for good culture of promoting ethics and integrity.</p> <p>WABAG's code of conduct covers the issues inter-alia related to ethics and bribery. It covers all dealings with suppliers, customers and other business partners, subsidiaries, joint ventures, associates and other Stakeholders. The Code guides the Directors, Senior Management personnel and employees to conduct themselves in professional, courteous and respectful manner and also to ensure their independent judgement are not impacted.</p>		
14	Intellectual Property	R	Leakage of confidential Information. IP infringement actions from outside firms.	1) Patent filing; Regular patent awareness Sessions; 2) Consultation with experienced patent attorneys; 3) Data exchange with vendors / customer only through secured mode; 4) Entering into NDA with parties for exchanging confidential information.	Negative: Impacts the brand reputation in the industry thereby leading to financial loss.

## SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

### Principles of BRSR:

- P-1 : Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable
- P-2 : Businesses should provide goods and services in a manner that is sustainable and safe
- P-3 : Businesses should respect and promote the well-being of all employees, including those in their value chains
- P-4 : Businesses should respect the interests of and be responsive to all its stakeholders
- P-5 : Businesses should respect and promote human rights
- P-6 : Businesses should respect and make efforts to protect and restore the environment
- P-7 : Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent
- P-8 : Businesses should promote inclusive growth and equitable development
- P-9 : Businesses should engage with and provide value to their consumers in a responsible manner

Disclosure Questions		P1	P2	P3	P4	P5	P6	P7	P8	P9
<b>Policy and management processes</b>										
1	a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
	b. Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
	c. Web Link of the Policies, if available	<a href="https://www.wabag.com/compliances">https://www.wabag.com/compliances</a> [1. Whistle Blower Policy; 2. Code of Conduct for Board Members and senior management personnel of your Company; 3. Policy on Materiality of Related Party Transactions and on dealing with Related Party Transactions; 4. Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information & Policy for identifying Legitimate Purpose; 5. Policy on determining Material Subsidiaries; 6. Policy for determination of Materiality for disclosure of Events or Information; 7. Policy on preservation & archival of documents; 8. Dividend Distribution Policy; 9. Nomination, Evaluation & Remuneration Policy; 10. Risk Management Policy; 11. Corporate Social Responsibility Policy; 12. Sustainability Policy; 13. Policy on Cyber Security Data Privacy; 14. Equal Opportunity Policy; 15. Policy on Business Responsibility and Sustainability Report; 16. Policy on Grievance Redressal; 17. Policy on Preferential Procurement; 18. Policy on Human Rights]								
2	Whether the entity has translated the policy into procedures. (Yes / No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
3	Do the enlisted policies extend to your value chain partners? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
4	Name of the national and international codes / certifications / labels / standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, and Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	WABAG is committed to providing innovative and sustainable water technology solutions to its customers. To ensure completion of our projects ensuring the highest quality, we offer structural safeguards through the implementation of the WABAG Integrated management system, which conforms to international standards ISO 9001:2015. HSE System is well established for international standards like ISO 14001:2015 for Environmental management system and ISO 45001:2018 for Occupational Health and safety Management system The well-developed procedures ensure utmost client satisfaction culminating into state of the art water treatment solutions.								



Disclosure Questions		P1	P2	P3	P4	P5	P6	P7	P8	P9
5	<b>Specific commitments, goals and targets set by the entity with defined timelines, if any.</b>	Specific commitments, goals and targets set by the entity were mentioned in the Director statement in section B Point no 7								
6	<b>Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.</b>	Performance against the Specific Commitments, goals and target were mentioned in the Director statement in section B Point no 7								

#### Governance, leadership and oversight

##### 7 Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements:

WABAG is teamed with 4 trained professionals as Sustainability Coach, certified by the external Learning Partner and necessary training is imparted to our employees on the matters of ESG





##### Targets:

1. Zero liquid discharge system in WABAG House.
2. 100% power consumption from Renewable energy in WABAG House.

##### Achievements

1. Energy Globe Award – National Winner
2. Conferred with the prestigious Energy Globe Award 2022 for its sustainable wastewater treatment and water recycling plant at Madinaty, Cairo, Egypt
3. Construction Times Awards 2023 – Desalination Project of the Year
4. Won “Desalination Project of the Year” award at Construction Times Awards 2023 for 30 MLD SWRO plant built for MRPL at Mangalore, Karnataka
5. Water Digest Water Awards 2022-23 – Best Water Treatment Solution Provider
6. Conferred with the “Best Water Treatment Solution Provider” for ensuring Water Security and Environment Sustainability for millions of people across the globe
7. CII – EHS Excellence Awards 2023 - Received 2 prestigious laurels for our 140 MLD Dinapur STP, Varanasi and One City One Operator initiative at Agra, Uttar Pradesh.
8. TOP 3 Global Water Leaders and Global Asian of the year 2022



Disclosure Questions		P1	P2	P3	P4	P5	P6	P7	P8	P9
	   									
8	<b>Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).</b>	Mr. S Varadarajan, Whole Time Director and Chief Growth Officer								
9	<b>Does the entity have a specified Committee of the Board / Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.</b>	Yes, the BRSR Committee of the Board is responsible for sustainability related issues.								
10	<b>Details of Review of NGRBCs by the Company:</b> Periodic reviews are conducted by the Company internally, however specific issues on NGRBCs are also addressed on a need to need basis.									
	<b>Subject for Review</b>	P1	P2	P3	P4	P5	P6	P7	P8	P9
	<b>Performance against above policies and follow up action</b>									
	Indicate whether review was undertaken by Director / Committee of the Board / Any other Committee	Yes, by Whole Time Director								
	Frequency [Annually(A)/Half-yearly (HY)/Quarterly (Q)/Any other – please specify]	A	A	A	A	A	A	A	A	A
	<b>Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances</b>									
	Indicate whether review was undertaken by Director / Committee of the Board / Any other Committee	Yes, by Whole Time Director								
	Frequency (Annually (A) / Half yearly (HY) / Quarterly (Q) / Any other – please specify)	A	A	Q	H	A	Q	A	A	A
11	<b>Has the entity carried out independent assessment / evaluation of the working of its policies by an external agency? (Yes / No). If yes, provide name of the agency.</b>	Yes, independent assessment / evaluation is carried out in major EPC and O&M plants, processes by M/s BVCI (Integrated Management System), M/s Deloitte (E&S and HSE) and M/s KBS (Assessment as per AA1000 AS).								

12. If answer to question (1) above is “No” i.e. not all Principles are covered by a policy, reasons to be stated:

Not Applicable since the policies of the Company cover all Principles on NGRBCs.

**SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE**

This section is aimed at helping entities demonstrate their performance in integrating the Principles and Core Elements with key processes and decisions. The information sought is categorized as “Essential” and “Leadership”. While the essential indicators are expected to be disclosed by every entity that is mandated to file this report, the leadership indicators may be voluntarily disclosed by entities which aspire to progress to a higher level in their quest to be socially, environmentally and ethically responsible.

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

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

Segment	Total number of training and awareness programs held	Topics / principles covered under the training and its impact	%age of persons in respective category covered by the awareness programs
Board of Directors	During the FY 2022-23, Updates / awareness presentations were made to the Board members during the quarterly meeting pertaining to business, regulatory, safety, ESG matters, etc. These matters provided insights on the said Principles.		100%
Key Managerial Personnel	9	WABAG Code of Conduct	100%
Employees other than BoD & KMPs	10	DNA of Wabag	100% (Mandatory during induction)
Workers	We do not have any factories or production facilities; hence we do not have any workers on our rolls.		

**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 had no monetary and non-monetary 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 2022-23 based on materiality thresholds.

Monetary					
	NGRBC Principle	Name of the Regulatory / enforcement agencies / judicial institutions	Amount (in INR)	Brief of the Case	Has the appeal been preferred? (Yes / No)
Penalty / Fine	-	-	NA	-	-
Settlement	-	-	NA	-	-
Compounding Fee	-	-	NA	-	-
Non-Monetary					
	NGRBC Principle	Name of the Regulatory / enforcement agencies / judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes / No)	
Imprisonment	-	-	-	-	-
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:**

Case Details	Name of the Regulatory / enforcement agencies / judicial institutions
Not Applicable.	

**4. Does the entity have an anti-corruption or anti-bribery policy? If yes, provide details in brief and if available, provide a web-link to the policy.**

Yes. VA Tech WABAG Limited has laid down a detailed policy on Anti-Bribery and Anti-Corruption (*which is available in the Company's intranet portal*) that supports the principles in relation to business ethics and anti-corruption. WABAG requires all its employees to comply fully with all applicable laws and regulations in the territories where the Company conducts business, and to adhere to high standards of ethical conduct.

WABAG's Code of Conduct, which is available in Company's intranet portal, applies both to suppliers and business partners of WABAG. Also depending on specific contracts any incremental requirement of Anti-bribery/ Anti-corruption compliance need is also addressed.

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

No Directors / KMPs / employees / workers were involved in bribery / corruption both in FY23 and FY22. On above grounds, no action was taken by any law enforcement agency.

	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
Directors	-	-
KMPs	-	-
Employees	-	-
Workers	-	-

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

No complaints were received with regard to conflict of interest against Directors/KMPs in FY23 and FY22.

	FY 2022-23 (Current Financial Year)		FY 2021-22 (Previous Financial Year)	
Number of complaints received in relation to issues of Conflict of Interest of the Directors	-	-	-	-
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	-	-	-	-

**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: Nil**

#### Leadership Indicator

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

Total number of awareness programmes held	Topics / principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
12,601	HSE related, ESG related, risk assessment related, ESMP Performance related, Legal related, general ethics, Code of conduct, Operation Related, Company policies and Procedures, labor laws, stakeholder engagement Training.	~65%



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

Yes, the Company has the following policies in place to avoid/manage the conflict of interest involving members of the Board:

1. Code of Conduct for Board Members and Senior Management Personnel.
2. Code of conduct for prevention of Insider Trading.
3. Code of Practices and Procedures for disclosure of Unpublished Price Sensitive Information.
4. Whistle Blower Policy.
5. Policy for Materiality of Event.
6. Policy on Related Party Transaction.

**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:**

	Current Financial Year (FY 2022-23)	Previous Financial Year (FY 2021-22)	Details of improvements in environmental and social impacts
R&D	100%	100%	The R&D expenditures were spent in specific technologies (e.g. in a zero liquid discharge technology, Ceramic membranes) to improve the environment.
Capex	-	-	-

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

Yes

**2b. If yes, what percentage of inputs were sourced sustainably?**

We have a holistic approach for supply chain partners in the supplier selection, Supplier evaluation and supplier audit plan. We have Integrated Management System (IMS) and sustainable procurement policy in place. Going forward, we plan to track the sustainable sourcing for analysis and improvement.

However, in WABAG, all Value Chain Partners are evaluated for WABAG's HSEQ parameters before their on boarding and it has 70% coverage.

**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.**

Projects and operational facilities are implemented with ESHS Systems and Procedures in place.

We have specific operational control procedures to handle hazardous and non-hazardous waste which will mandatorily fulfill the requirements of environmental law and regulations and contractual requirements. We are implementing 5R ('Reduce', 'Reuse', 'Recycle', 'Refuse' and 'Recover') in Projects and operational facilities.

**4. Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.**

EPR is not applicable as the major business of WABAG is EPC, O&M and WABAG does not manufacture any products used in construction of our plants.

### Leadership Indicator

1. Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? If yes, provide details in the following format?

NIC Code	Name of product / Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No) If yes, provide the web-link
Not Applicable					

2. If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products / services, as identified in the Life Cycle Perspective / Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same.

Name of Product / Service	Description of the risk / concern	Action Taken
Not Applicable		

3. Percentage of recycled or reused input material to total material (by value) used in production (for manufacturing industry) or providing services (for service industry).

Indicate input material	Recycled or re-used input material to total material	
	FY 2022-23 Current Financial Year	FY 2021-22 Previous Financial Year
Not Applicable		

4. Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled, and safely disposed, as per the following format: Not applicable

	FY 2022-23 Current Financial Year			FY 2021-22 Previous Financial Year		
	Re-used	Recycled	Safely Disposed	Re-used	Recycled	Safely Disposed
Plastics (including packaging)	-	-	-	-	-	-
E-waste	-	-	-	-	-	-
Hazardous waste	-	-	-	-	-	-
Other waste	-	-	-	-	-	-

5. Reclaimed products and their packaging materials (as percentage of products sold) for each product category.

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
Not applicable	

**PRINCIPLE 3 Businesses should respect and promote the well-being of all employees, including those in their value chains****Essential Indicators****1a. Details of measures for the well-being of employees:**

Our Company is committed to helping employees to improve their health and wellbeing. Our employee wellbeing is focused on three (3) broad areas - Health, Wellness and Safety. It becomes a business imperative with measurable improvement including the health and wellbeing status of our employees. Our benefits and wellbeing program is a comprehensive and integrated approach to wellbeing based on employee needs. It goes beyond physical health to include emotional and financial health and safety. It provides a broad array of resources to help employees create healthy habits by changing behaviors one step at a time.

**Movement** - Physical activity plays a key role in employee health, both today and in the future. Our Company makes it easier to integrate fitness into a daily routine. *We have state of the art Gym facility and Games facility in our office which help our employees to utilize it.*

**Balanced Weight** - Our Company provides resources to help employees to better understand nutrition and achieve a healthy weight. *Three (3) times Balanced meals are provided in our office cafeteria for all employees.*

**Mental Wellness** - Our Company offers education, tools and services to help employees enhance their emotional and mental wellbeing. We offer a state of the art Library with books covering a range of topics like technical, professional, business, management, etc. We also have wide range of Print dailies, monthly newsletters and magazines to keep the staffs abreast of state of affairs. Regular training programmes and yoga classes are conducted.

**Prevention** - When it comes to wellbeing, prevention is our top priority. Through Prevention, our Company offers many programmes and resources to optimize physical health, including periodic health checkup and a commitment to all our work-facilities becoming tobacco free.

**Employee champions** - Champions are employee volunteers who support, motivate, educate and inspire their colleagues to live healthier, more enriched lives. We're particularly proud of our employees' commitment to helping one another and the success of this volunteer program across our Company.

**Internal Trainers or WABAG Gurus** - We are leveraging the subject matter experts' experience in the Niche industry like us and make them share their knowledge among WABAGites in a forum called 'Enrich' in every week. We identify the internal trainers and call them WABAG Gurus. Most of our technical training needs are met by our internal trainers. All the trainers will be sharing their knowledge pertaining to their domain and function.

**Mentor Mentee Programme** - As part of the Talent development initiatives, we have Mentor- Mentee programme in WABAG. All the talents are assigned with a Mentor within the organization. With regard to GETs for smoother transition of the campus to corporate culture, each of the trainees is assigned a Mentor preferably from the same discipline. The purpose of this is to provide Mentees with necessary inputs in handling work criticalities, making choices on departments and to track progress of their learning syllabus. Each trainee of different discipline has been entrusted with a set of learning syllabus. These Mentor Mentees ought to meet every fortnight to review the Mentee's learnings at the workplace. When there is a lag in the learnability at the incumbent role, the Mentor will be able to guide the Mentee to take up a job rotation inside the organization for betterment. On frequent intervals, the feedback will be collected from both "*Mentors on Mentees*" and "*Mentees on their respective Mentors*". In case of any grievances, HR would reallocate a new Mentor.

**Health:** It is mandatory for all employees up to 40 years of age to undergo medical checkup once in every two (2) years and employees above 40 years of age shall undergo annual medical checkup. The Company also provides super specialty medical consultations in reputed hospitals for the employees every year apart from the medical check up to support those who are in need of same. The Company provides healthy options of food in its cafeteria for the employees in the interest of their health. The Company also provides facility for indoor games and gymnasium in the interest of health of its 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	774	774	100%	774	100%	-	-	-	-	-	-
Female	73	73	100%	73	100%	73	100%	-	-	-	-
Total	847	847	100%	847	100%	73	100%	-			
Other than Permanent employees											
Male	188	174	93%	188	100%	-	-	-	-	-	-
Female	19	19	100%	19	100%	19	100%	-	-	-	-
Total	207	193	93%	207	100%	19	100%	-			

**1b. 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	We do not have any factories or production facilities; hence we do not have any workers on our rolls.										
Female											
Total											
Other than Permanent Workers											
Male	We do not have any factories or production facilities; hence we do not have any workers on our rolls.										
Female											
Total											

**2. Details of retirement benefits, for Current Financial Year and Previous Financial Year:**

Benefits	FY 2022-23 (Current Financial Year)			FY 2021-22 (Previous Financial Year)		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	We do not have any factories or production facilities; hence we do not have any workers on our rolls.	Y	100%	We do not have any factories or production facilities; hence we do not have any workers on our rolls.	Y
Gratuity	100%		Y	100%		Y
Superannuation	100%		Y	100%		Y
Insurance Coverage	100%		Y	100%		Y
ESI	All employee remuneration are more than the ESI ceiling wages		N.A	4.70%		Y



**3. Accessibility of workplaces**

**Are the premises / offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016? If not, whether any steps are being taken by the entity in this regard.**

The Company believes in addressing the need of differently abled employees in its offices/facilities. The Company's Equal opportunity policy covers provision of rights of person with disabilities. Our largest establishment is in Chennai (Head office) and we have duly provided for easy entrance at ground floor till top floor through lifts without any steps. We have also provided separate washrooms for disabled employees in each floor (total nine floors).

**4. Does the entity have all opportunity as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web-link to the policy.**

Yes. Web-link attached. <https://www.wabag.com/compliances/>

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

Gender	Permanent employees		Permanent workers	
	Return to work	Retention rate	Return to work	Retention rate
Male	NA	NA	We do not have any factories or production facilities; hence we do not have any workers on our rolls.	
Female	2 out of 3	67%		
<b>Total</b>	2 out of 3	67%		

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

	Yes / No(If yes, then give details of the mechanism in brief)
Permanent Workers	We do not have any factories or production facilities, hence we do not have any workers on our rolls.
Other than Permanent Workers	
Permanent Employees	Yes. HR Grievance Portal is available to Employees for Grievance redressal. Access is also available to employees to communicate directly to management through the intranet portal where employees can named basis or anonymous basis provide feedback/express grievance. Such grievances are immediately addressed. In all our facilities, we implemented grievance redressal procedure to capture the grievance from workers, vendors, communities and other stakeholders. The action against the grievances are taken in the immediate basis, communicated to the concern person and getting confirmation from them.
Other than Permanent Employees	

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

	FY 2022-23 (Current Financial Year)			FY 2021-22 (Previous Financial Year)		
	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	847	0	0%	933	0	0%
- Male	774	0	0%	857	0	0%
- Female	73	0	0%	76	0	0%
<b>Total Permanent Workers</b>	We do not have any factories or production facilities, hence we do not have any workers on our rolls.					
- Male						
- Female						

## 8. Details of training given to employees and workers:

Category	FY 2022-23 Current Financial Year					FY 2021-22 Previous Financial Year				
	Total (A)	On Health and safety measures		On skill upgradation		Total (D)	On Health and safety measures		On skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C / A)		No. (E)	% (E/D)	No. (F)	% (F / D) *

We had provided training opportunities to all the employee on health and safety measures

### Employees

Male	962	962	100%	591	61%	971	971	100%	870	92%
Female	92	92	100%	81	88%	84	84	100%	80	95%
<b>Total</b>	<b>1054</b>	<b>1054</b>	<b>100%</b>	<b>672</b>	<b>64%</b>	<b>1055</b>	<b>1055</b>	<b>100%</b>	<b>950</b>	<b>90%</b>

\*In comparison with the FY 2021-22, training percentage has been reduced reason being more employees have been participated through online during the FY 2021-22.

### Workers

Male	We do not have any factories or production facilities; hence we do not have any workers on our rolls.									
Female										
Total										

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

*Employees: The Company has a robust Performance Management System (PMS) through setting off balanced score card based KRA's which encompasses development of career related review and discussion between the employee and supervisor(s). The Company provides for multiple reviews on performance of employees for corrective action during the course of the year as part of PMS which includes identification of learning and development needs of employees on the job and off the job. The Company has various leadership development programmes starting from identifying leadership talent among fresh graduates from the college to senior employees who take up management positions. The Company provides regular enrich programmes for knowledge upskilling and updation. These programmes are conducted online with global reach to its employees. The Company also conducts technical training programmes to the facilities, where the Company is engaged in operation and maintenance of plants so that the facilities employees are benefitted in upskilling themselves. The Company also emphasizes on behavioral programmes and also trains the key staff on their top 5 strengths identified through specific HR tools. The Company also has the comprehensive mentorship program for its employees. The Company has started WABAG Academy for training on project management, construction management, engineering management and marketing management.*

Category	FY 2022-23 (Current Financial Year)			FY 2021-22 (Previous Financial Year)		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)

### Employees

Male	962	796	83%	971	858	88%
Female	92	76	83%	84	75	89%
<b>Total</b>	<b>1054</b>	<b>872</b>	<b>83%</b>	<b>1055</b>	<b>933</b>	<b>88%</b>

### Workers

Male	We do not have any factories or production facilities; hence we do not have any workers on our rolls.					
Female						
Total						

## 10. Health and safety management system

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

Yes, WABAG has ISO 14001:2015 & ISO 45001: 2018 certification.

WABAG is committed to safeguarding the health and safety of its stakeholders by providing an incident free environment through technological innovation, training, procedures and bench-marking. This in turn improves the productivity and operational efficiency thereby complementing timely delivery of the project. WABAG has an effective implementation of Health & safety system and certified for ISO 45001:2018.

WABAG's mission is to improve the environmental operations that foster a sustainable future by adopting measures for the minimization of damage to the environment and effective utilization and reuse of resources through waste management, energy management, water management and awareness across communities. WABAG has an effective Environmental Management System, and is certified to ISO 14001:2015.

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

WABAG has a systematic process and procedure to identify hazard & risk and assess the risk (identification of HIRA for routine and non-routine activities, assessing the risk with Significant risk study guidelines and with the mitigation control measures) and implementing of hierarchy of control measures like elimination, substitution, engineering control, isolation process and administrative controls like work instructions, Standard operating procedures, Dos and don'ts, and monitoring the risk and their control measures.

The process and procedures used for identification of HIRA is below:

- Hazard risk identification and risk assessment
- Objectives and targets (OHS & ES) planning
- Design, Construction, Engineering Operation control planning
- Communication, consultation, & participation
- Incident investigation, reporting, CA and horizontal deployment
- Risk assessment as per ISO 31000
- Contractor safety management
- Change management system
- Performance monitoring and review
- Training and awareness

WABAG also conducts HAZOP study for every projects during its design and engineering phase as a measure of enhanced process safety that mitigates identified hazards.

**c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Y/N)**

We do not have any factories or production facilities; hence we do not have any workers on our rolls. However, the Company has an established Hazard Identification and Risk Assessment (HIRA) process for both routine and non-routine jobs for our employees as well as sub-contracted workers and routinely provides HIRA and Job Safety Assessment (JSA) trainings to employees including EPC and Operational and maintenance of the plant. We have tool box talks conducted in facilities where HIRA are discussed with the control measures and we have a systematic procedures and motivation and encourage the employees to give inputs on work related hazards and the Company addresses the same.

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

**Employees:** Yes. The Company extends comprehensive medical insurance policy to all its employees which takes care of the hospitalization/treatment needs as a non-occupational health care facility. The Company also provides access to health care service to employees through tie-ups with reputed hospitals and laboratories. It is mandatory for all employees up to 40 years of age to undergo premedical checkup once in every 2 years and employees above 40 years of age shall undergo premedical checkup every year. The Company also provides super specialty medical consultations in reputed hospitals for the employees every year apart from the medical check up to support those who are in need of same.

**Workers:** We do not have any factories or production facilities, hence we do not have any workers on our rolls.

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

All employees of WABAG are fully committed to HSE Culture. WABAG employees starts the work by ensuring work permit system, the Proper PPE's and Tool box talk briefing the nature of work to be done in safe way. All our employees are dedicated to improve and enhance safety culture and also we have dedicated safety officer to build the safety culture in the work place.

Safety Incident / Number	Category	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	-	-
Total recordable work-related injuries	Employees	0	0
	Workers	-	-
No. of fatalities	Employees	0	0
	Workers	-	-
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	-	-

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

Hazard identification, Risk Assessment and Management is done in accordance with Hazard Identification and Risk Assessment (HIRA) Procedure and Job Safety Analysis (JSA) Procedure.

Hierarchy of controls is followed for application of risk control measures, Control Plans commensurate to risk are deployed before execution of job. No job is executed until risks are minimized to acceptable level.

Safety Committees are in place at various levels to review the adequacy of resources for safety and to provide support for safety management system deployment.

Deployment of Safe and Healthy system of work is assured through periodic safety audits and inspections across facilities. The Company has prompts the culture of safety as a part of the KRA for all leaders of all functions during the year to enhance safety at work place.

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

The Company encourages its employees to register their complaints in the work place by talking to their supervisors/concerned department. For working condition related complaints of employees, the Company has grievance redressal system where the employees login their complaints and within reasonable time HR/Admin address the complaints for the employees. The safety officers deployed at facilities act as grievance redressal officers for health and safety and stay connected with employees on all days during the year at the construction facilities. The Company has a plan of continuous improvement in the tracking mechanism and metrics for the construction facilities.

	FY 2022-23 (Current Financial Year)			FY 2021-22 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Working Conditions	3	0		0	0	
Health & Safety	2	0		0	0	



**14. Assessments for the year:**

Assessments for the year	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	100%. WABAG has robust Internal audit process in line with ISO 45001:2018 requirement and it covers all EPC and O & M plants. We are conducting frequent audit to facilities and plants. We have self-assessment on monthly basis and gap is closed by CAPA process and multidisciplinary approach for conducting HSE audit. We also conduct third party audits on health and safety at facilities and take necessary action.
Working conditions	

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

All safety related incidents are being investigated and learnings from investigation reports are shared across organization for deployment of corrective action to prevent recurrence of such incidents. Effectiveness of Corrective actions deployment being verified during HSE Audits process. Some of the implementation activities during the safety related incidents.

- Developed standardized template of HSE Lessons Learnt (EHS Alert) and these alerts are shared to all employees and displayed in the notice board and also prominent places.
- Developed HSE Training Modules on high-risk activities for all employees.

The Company does regular audit on the safety practices at every construction and O&M facilities and provide corrective actions. This is apart from audit on quarterly and half-yearly basis done by financial institution like World Bank, ADB, JICA, KfW and EXIM Bank, etc.

The Company has system of providing work permit in case of working in a confined space, high altitude or deep excavated structures.

**Leadership Indicators****1. Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Y/N) (B) Workers (Y/N).**

The Company extends life insurance coverage for all its employees.

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

There is a process of checking by the relevant functional team for statutory compliance before payment is processed for the value chain partners so that compliance is enforced on a regular basis.

**3. Provide the number of employees / workers having suffered high consequence work-related injury / ill-health / fatalities (as reported in Q11 of Essential Indicators above), who have been / are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:**

	Total no. of affected employees / workers		No. of employees / workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
Employees	We have no incidents covered in Q11 of essential indicators above. Also we have a robust system in place for capturing the near miss including unsafe observations like unsafe act, unsafe conditions, and we have effective implementation of Corrective action and risk identification and assessment process whereby major incidents are controlled. The ESHS process have effective implementation of tool box talks, work permit system, dos and don'ts, training and awareness programme which includes behavior based safety.			
Workers	We do not have any factories or production facilities; hence we do not have any workers on our rolls.			

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

Specific/select contract based engagement is provided to specialist positions and leadership positions post retirement based on need of business. The Company provide consultant role for the senior employees after the retirement also. The Company does provide opportunity of working in other areas based on choice of employees by reskilling themselves. For those whose employment is terminated on performance grounds as a last resort, are supported by talent acquisition team based on need of the exiting employee (reskill and redeploy).

#### 5. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	100% of value chain partner are covered at the time of empanelment of the agency, vendor/contractors for the health and safety practices and working conditions provided by them before contracting with them. Internal audits are conducted at facilities post engagement, so that deviations are corrected.
Working conditions	

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

As per the internal EHS audit procedure and assessment carried out, all the observations and non-conformances are properly recorded, communicated for the concerned persons for the corrective action and also horizontal deployment of the same. Lesson learnt portal is available to capture the same as part of knowledge management.

The Health, Safety & Environment Management system has been well established to capture the requirements and sharing the same documents to contractors and sub-contractors to follow.

In the contractual agreement with the contractors and sub-contractors all ESHS documents like manual, procedures, work instructions operational control procedures are shared and get concurrence of the same. All the suppliers and contractors of the Company are evaluated on their safety processes and strengths before awarding a contract. The continued monitoring and measuring of suppliers and contractors ensure a comprehensive safe environment. This is further enhanced with regular refresher or frequent induction training and capacity-building programs. In addition, periodic facilities visits and facilities audits improve the EHS performance. The significant risks are identified and evaluated and mitigated with the action plan and the hierarchy of controls methods are implemented and the effectiveness is monitored. Where the value chain partner fails to ensure safety, WABAG steps in and ensures safety.

### 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 annually evaluates key stakeholder segments like employees, investors, lending institutions, contractors/vendors, customers, social institutional interfaces, Regulatory Authorities, etc. Such evaluation is presented to senior management in the review meeting for specific attention or action plan.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually / Half yearly / Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees	No	Email, Town hall, Notice Board, Website	Regular	To share business information & decision and obtain feedback. Concerns raised during such interfaces are duly addressed.

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually / Half yearly / Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Shareholders/ Investors	No	Press releases and press conferences; Email, Website, investor conferences, conference calls	Quarterly, Periodic (based on requests received)	Educating the investors community about business model and Understanding shareholder expectations.
Communities / NGO	No	Meetings, Trainings & Workshops, Website, Social Media	Regular	Support CSR Projects
Vendors / Contractors	No	Email, SMS, Website, Social Media, site meetings	Regular	To do business and raise concerns
Customers	No	Events, conferences, Email, SMS, Advertisement, Social Media Website.	Monthly	To resolve concerns if any and pave way for success
Governments & Regulatory Authorities	No	Email, Website	Annual	Discussions with regulatory bodies' w.r.t approvals and renewal of licenses.
Lending institutions	No	Meetings, Email, Website	Quarterly	Consortium meetings

### Leadership Indicators

**1. Provide the processes for consultation between stakeholders and the Board on economic, environmental, and social topics or if consultation is delegated, how is feedback from such consultations provided to the Board.**

The Board gets feedback from Management/ESG related working group and executive Committee on the Environment, Social and Governance areas through the presentations made to BRSR Committee of the Board.

**2. Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes / No). If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.**

Yes. For example, the Company addressed livelihood restoration for the community identified as affected persons/households through stakeholder consultation, in projects where the Company has the responsibility as a project developer. The inputs received from consulting firm to connect with people have been incorporated into policies and activities of the entity.

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

No such vulnerable / Marginalized group in our project works.

## PRINCIPLE 5 Businesses should respect and promote human rights

### Essential Indicators

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

Category	FY 2022-23 (Current Financial Year)			FY 2021-22 (Previous Financial Year)		
	Total (A)	No. of Employees/ Workers covered (B)	% (B/A)	Total (C)	No. of Employees/ Workers covered (D)	% (D/C)

#### Employees

Permanent	847	847	100%	933	933	100%
Other than permanent	207	207	100%	122	122	100%
<b>Total Employees</b>	<b>1054</b>	<b>1054</b>	<b>100%</b>	<b>1055</b>	<b>1055</b>	<b>100%</b>

100% of the employees are provided the details of the policies including human rights at the time of joining during their induction programme. Further, the Company has published the policy on human rights which imbibes the spirit of human rights in its operation and value chain across the globe and the said policy is available in the website of the Company viz., <https://www.wabag.com/compliances/>. The Company believes all its employees have read and understood the said policy.

#### Workers

Permanent	We do not have any factories or production facilities; hence we do not have any workers on our rolls.
Other than permanent	
<b>Total Workers</b>	

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

Category	FY 2022-23 Current Financial Year					FY 2021-22 Previous Financial Year				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C / A)		No. (E)	% (E/D)	No. (F)	% (F / D)

#### Employees

<b>Permanent</b>	847	-	-	847	100%	933	-	-	933	100%
Male	774	-	-	774	100%	857	-	-	857	100%
Female	73	-	-	73	100%	76	-	-	76	100%
<b>Other than Permanent</b>	207	-	-	207	100%	122	-	-	122	100%
Male	188	-	-	188	100%	114	-	-	114	100%
Female	19	-	-	19	100%	8	-	-	8	100%

#### Workers

<b>Permanent</b>	We do not have any factories or production facilities; hence we do not have any workers on our rolls.
Male	
Female	
<b>Other than Permanent</b>	
Male	
Female	

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



	Male		Female	
	Number	Median Remuneration / salary / wages of respective category (Amount in INR)	Number	Median Remuneration / salary / wages of respective category (Amount in INR)
Board of Directors (BoD) [Whole Time Directors]	2	2,55,98,098	-	-
Board of Directors (BoD) [Non-Executive Directors (including Independent Directors)]	3	15,00,000	1	15,00,000
Key Managerial Personnel (KMP)	7	1,82,53,716	0	Not Applicable.
Employees other than BoD and KMP	955	8,48,580	92	6,74,064
Workers		We do not have any factories or production facilities, hence we do not have any workers on our rolls.		

**4. Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes/No)**

Yes, the Human Resource Head is responsible for the same who will be supervised by the Whole time director of the Company.

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

The Human Rights Policy of the Company elaborates on the grievance redressal mechanism and the policy is available at <https://www.wabag.com/compliances/>

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

Category	FY 2022-23 (Current Financial Year)			FY 2021-22 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Sexual Harassment	1	-	-	-	-	-
Discrimination at workplace	-	-	-	-	-	-
Child Labour	-	-	-	-	-	-
Forced Labour / Involuntary Labour	-	-	-	-	-	-
Wages	-	-	-	-	-	-
Other human rights related issues	-	-	-	-	-	-

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

The Company has a Whistle Blower Policy wherein the employees shall file a complaint against any wrong practices, discrimination, unethical behavior or harassment without any apprehension as the confidentiality of the complainant details are being ensured. The Company's policy on prevention on sexual harassment (POSH) takes care of protection of complainants. Also, the Code of Conduct of the Company requires employees to behave responsibly in their action and conduct. Apart from that, the Company has Committees at every location for the protection of women at workplace to ensure their rights, receive grievances, and conduct investigation to take action.

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

Yes

## 9. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child Labour	Yes, all work places are assessed by Company's in house HR and IR team/ internal auditor team.  Assessment by external team is done on random sampling basis
Forced / involuntary labour	
Sexual Harassment	
Discrimination at workplace	
Wages	
Others – please specify	

## 10. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 9 above.

There is no significant risk/concerns raised from the assessment.

### Leadership Indicators

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

No complaint received in FY23 for human rights violation.

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

The Company adheres to the UNGC (United Nation Global Compact) principles which include Human Rights clauses. Fostering a culture of caring and trust are embedded in various corporate policies like Environment, Health & Safety (EHS) Policy, Whistle-Blower policy and the Code of Conduct Policy (CoC). The Company has laid down its CoC, which is applicable to Board members, senior management and employees. The objective is to be committed and vigilant towards the ethical conduct of business processes and instill a sense of ownership within the Company. All designated employees, including Board Members, adhere to the CoC and provide an annual declaration of their compliance. The Company is committed to treating every employee with dignity and respect. The Company has formulated a policy on 'Protection of Women's Rights at Workplace' as per the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act, 2013 and Rules, 2013. The policy is applicable to all WABAG establishments located in India. Further, the Company conducts regular audit and inspection by EHS on EHS and human rights issues. The scope of audit covers all project facilities and offices including the value chain partners (supply chain partners) that are active in the Company's EPC and O&M projects.

#### 3. Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?

Our largest establishment is our Head Office and here we have duly provided easy access to differently abled visitors as per the Act. The work facilities where construction activities are conducted is the work place of our customer to the best possible extent we address easier access of differently abled visitors.

#### 4. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	100%, Yes the value chain partners at our work places (construction facilities) are assessed by the Company's in house HR and IR team/ internal auditor team.
Discrimination at Workplace	
Child Labour	Assessment by external team is done on random sampling basis
Forced Labour / Involuntary Labour	
Wages	
Others – please specify	

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

There is no significant risk/concerns raised from the assessment.

**PRINCIPLE 6: Businesses should respect and make efforts to protect and restore the environment****Essential Indicators****1. Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format:**

Parameter	FY 2022-23 Current Financial Year	FY 2021-22 Previous Financial Year
Total Electricity consumption (A) <b>MJ</b> at own work place	823,428	729,360
Total Fuel consumption (B) <b>MJ</b> at own work place	3,81,546	6,15,492
Energy consumption through other sources (C) <b>MJ</b> at own work place	2,995,668	3,037,752
<b>Total energy consumption (A+B+C) MJ</b>	42,00,642	43,82,604
Energy intensity per rupee of turnover ( <i>Total energy consumption / turnover in rupees</i> )	0.00018	0.00020
Energy intensity ( <i>optional</i> ) – the relevant metric may be selected by the entity		

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

Energy efficiency assessment is carried out periodically by internal electrical engineers and improvements identified are implemented.

**2. Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.**

The Company does not have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India.

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

The Company is engaged in production of treated water through water and waste water treatment plants at the premise of its customers. The Company draws sea water, domestic sewage, and industrial waste water in the treatment plants and produces treated water. The Company during the year has produced 27 million m<sup>3</sup> per day of treated water through the treatment plants (STP) operated and maintained by it, as a result of which we are producing 9855 million m<sup>3</sup> of water annually during FY23. The Company has been ranked no 3 globally by Global Water Intelligence (GWI) based in London for volume of water treated through O&M of treatment plants managed by it. WABAG is ranked amongst the global top 10 desalination player by Global Water Intelligence (GWI). WABAG's main focus is on "Manufactured Water" viz. desalination, reuse and recycle.

Parameter	FY 2022-23 Current Financial Year	FY 2021-22 Previous Financial Year
<b>Water withdrawal by source (in kilolitres)</b>		
(i) Surface water	0	0
(ii) Groundwater	1,525	1,384
(iii) Third party water	217	215
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
<b>Total volume of water withdrawal (in kilolitres) (i+ii+iii+iv+v)</b>	1,742	1,599
<b>Total Volume of Water recycled</b>	4,402	4,353
<b>Total volume of water consumption (in kilolitres)</b> (Volume of water withdrawal - Volume of water recharged to ground)	342.65	310
<b>Water intensity per rupee of turnover</b> ( <i>Water consumed / turnover</i> )	0.000015	0.000014
<b>Water intensity</b> ( <i>optional</i> ) – the relevant metric may be selected by the entity	In our HO, we recycle 100% of the waste water through treatment plant and this is one of the major sources of water consumed and thus we remain Water Positive.	

Being technology company engaged in water treatment, our role is to Manufacture water from the sea water, Recycle the water, treat the sewage water and by this we proudly say that we are a **water positive Company**. The quantum of water produced during FY23 is as under.

Desalinated water: 1.2 million m3 per day,

Recycled Water: 2.5 million m3 per day

Water Positivity (Manufactured) per Rupee on Turnover including Water produced above is: 58.08

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

No.

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

WABAG has forayed into Zero Liquid Discharge (ZLD) by implementing its first ever plant for NMDC, Nagarnar. In this project, after recovery of 90% water, balance water is treated through evaporators, thus ensuring Zero Liquid Discharge which contributes a great deal environmentally. Also we are currently executing ZLD plants for AMUR Gas Chemical Complex (AGCC) in Russia.

WABAG has also implemented zero liquid discharge facility in its Corporate office in Chennai, the treated wastewater is being reused for several non-potable purposes, which has resulted in achieving platinum rated green building certification by IGBC.

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

Parameter	Please specify unit	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
NOx	µg/m <sup>3</sup>	16.8	16.68
SOx	µg/m <sup>3</sup>	9.1	9.2
Particulate matter (PM)	µg/m <sup>3</sup>	28.6(10), 13.0(2.5)	28.3(10), 13.7(2.5)
Persistent organic pollutants (POP)	-	-	-
Volatile organic compounds (VOC)	-	-	-
Hazardous air pollutants (HAP)	-	-	-
Others – please specify	-	-	-

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

No.

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

The Company is in the business of producing green power generation from bio gas plants installed in the sewage treatment plants constructed / operated and maintained by it. The Company produced 14154.39Mwh of green power during the year FY2022 and 5571.20Mwh of green power during the year FY2023.

Parameter	Unit	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
<b>Total Scope 1 emissions</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> equivalent	27.28	44.02
<b>Total Scope 2 emissions</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> equivalent	209.29	228.23
<b>Total Scope 1 and Scope 2 emissions per rupee of turnover in crore</b>	-	0.0000000102	0.0000000125
<b>Total Scope 1 and Scope 2 emission intensity (optional)</b>			

\*Scope 1 & 2 was calculated for the WABAG offices.

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

No.

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

The Company as part of its business activities establishes facilities for producing green power from bio-gas plants installed in the sewage treatment plants constructed / operated and maintained by it. The Company produced 14154.39Mwh of green power during the year 2022 and 5571.20Mwh of green power during the year 2023. The Company operates and maintains the biogas power plants for its customers. It not only ensures the plant is self-sustaining but also helps to earn carbon credits.

In the corporate office, the Company uses the renewable energy in order to avoid indirect GHG emission. The Company conducts energy audit and provides feedback on the plants belonging to its customer for reduction of energy consumption or production of green energy.

WABAG is committed to climate action and to create a positive impact for the community and environment in which it operates. We have sharp focus on climate-related issues like emission reduction and energy efficiency.

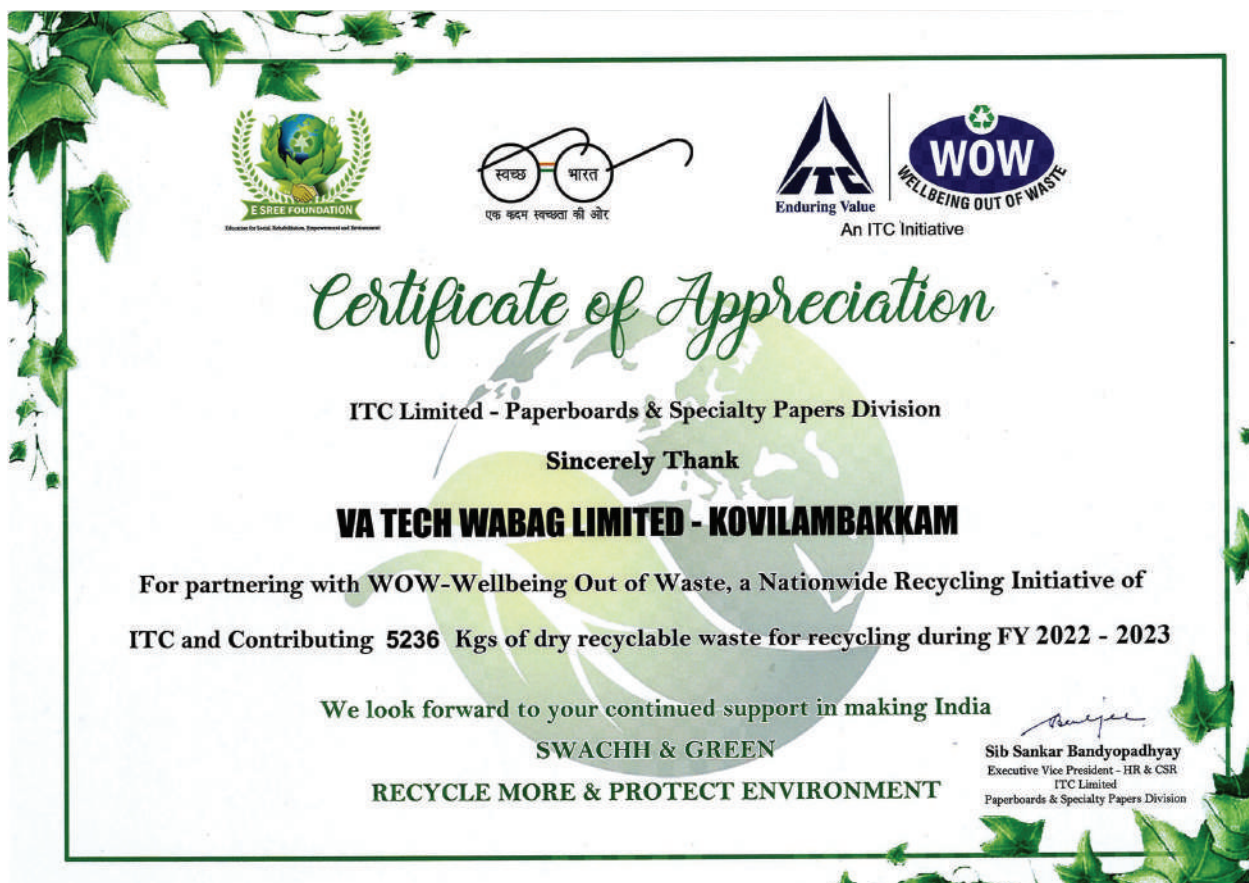
## 8. Provide details related to waste management by the entity, in the following format:

Parameter	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
<b>Total Waste generated (in metric tonnes)</b>		
Plastic waste (A)	0.076	0.289
E-waste (B)	0	0
Bio-medical waste (C)	0	0
Construction and demolition waste (D)	0	0.101
Battery waste (E)	0	0
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any (G)	0	0
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	5.160	2.085
<b>Total (A+B+C+D+E+F+G+H)</b>	<b>5.236</b>	<b>2.476</b>
<b>For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)</b>		
<b>Category of waste</b>		
(i) Recycled	5.236	2.476
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
<b>Total</b>	<b>5.236</b>	<b>2.476</b>
<b>For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)</b>		
<b>Category of waste</b>		
(i) Incineration	We do not have any practice of Landfilling and Incineration.	
(ii) Landfilling		
(iii) Other disposal operations		
<b>Total</b>		

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

No.





**9. 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.**

WABAG is certified under ISO 14001:2015 and the scope covers its entire operations including headquarters, regional offices, EPC facilities and Operational and maintenance plants. Waste management procedure is well established, implemented in all EPC and O & M facilities and the waste are identified, segregated, collected, stored and disposed to authorized agencies approved by PCB. 5R principles (Reduce, Reuse, Recycle, Refuse and Rethink) for waste management is implemented in facilities.

At our Corporate office, we are a platinum certified Green Building and we do not use hazardous and toxic chemicals in the building.

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

Sl. No.	Location of operations / offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any
	Nil	Nil	Nil

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

Our Customers own the facilities and they conduct EIA study before award of the contract. Where the Company builds plants under BOOT or Hybrid Annuity Models (HAM), the Company also ensures it conducts ESIA study through specialist agencies before start of its projects. During the year, the Company conducted ESIA study for one project under HAM model.

Names and brief details of project	EIA. Notification No.	Date	Whether conducted by independent external agency (Yes/ No)	Results communicated in public domain (Yes/ No)	Relevant web link
Ghaziabad Nagar Nigam TTP Project under HAM Model	EIA Notification 2006	September 14, 2006	AECOM	No	N.A.

**12. 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, and Environment protection act and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format:**

The Company does construction and O&M of water and wastewater treatment plants for Industries and Municipal organizations and supports to obtain such compliances as are applicable for the assets owned by the Customers.

Sl. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
N.A.				

**Leadership Indicators****1. Provide break-up of the total energy consumed (in Joules or multiples) from renewable and non-renewable sources, in the following format:**

Parameter	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
<b>From renewable sources</b>		
Total Electricity consumption (A) MJ	29,95,668	30,37,752
Total fuel consumption (B)MJ		
Energy consumption through other sources (C)MJ		
Total energy consumed from renewable sources (A+B+C) MJ	29,95,668	30,37,752
<b>From non-renewable sources</b>		
Total Electricity consumption (D) MJ	8,23,428	7,29,360
Total fuel consumption (E)MJ	3,81,546	6,15,492
Energy consumption through other sources (F)MJ		
<b>Total energy consumed from non-renewable sources (D+E+F)MJ</b>	<b>12,04,974</b>	<b>13,44,852</b>

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

No.

## 2. Provide the following details related to water discharged:

Parameter	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
<p>The Company is in the business of construction, Operation and Maintenance of water and wastewater treatment plant at the facilities of our customers. Hence, we support discharge of wastewater by Industries and Municipal organizations safely to water bodies after appropriate treatment of such domestic sewage or industrial effluent. During the year, the Company participated in the Namami Gange Program of the Prime Minister (Clean Ganga initiative by Govt. of India) in big way. 16 no of sewage treatment plants were under construction by the Company during the year in different cities/States and no of sewage treatment plants were under O&amp;M of the Company. The Company also takes care of two cities namely Ghaziabad and Agra in India under One City One Operator contract where 2 no of installations are operated and maintained by the Company apart from professional maintenance of sewerage network in these two cities. The Company also operates and maintains 2 no of Desalination plants where discharge of brine after recovery of fresh water from sea water is carried out in accordance with standards and methods prescribed by Pollution Control Boards.</p> <p>The Company did not discharge any wastewater in its Corporate Office and it recycled 100% of wastewater generated in this nine storied building.</p>		
(i) To Surface water	NA	NA
No treatment		
With treatment – please specify level of treatment		
(ii) To Groundwater		
No treatment		
With treatment – please specify level of treatment		
(iii) To Seawater	NA	NA
No treatment		
With treatment – please specify level of treatment		
(iv) Sent to third-parties	NA	NA
No treatment		
With treatment – please specify level of treatment		
(v) Others		
No treatment		
With treatment – please specify level of treatment		
Total water discharged (in kilolitres)	NA	NA

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

No.

## 3. Water withdrawal, consumption and discharge in areas of water stress (in kilolitres):

For each facility / plant located in areas of water stress, provide the following information:

(i) **Name of the area :** Chennai

(ii) **Nature of operations :** Corporate Office

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

Parameter	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	1525	1384
(iii) Third party water	217	215
(iv) Seawater / desalinated water	0	0
(v) Others	0	0

Parameter	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
<b>Total volume of water withdrawal (in kilolitres) (i+ii+iii+iv+v)</b>	1,742	1,599
<b>Total Volume of Water recycled</b>	4,402	4,353
<b>Total volume of water consumption (in kilolitres) (Volume of water withdrawal - Volume of water recharged to ground)</b>	342.65	310
<b>Water intensity per rupee of turnover (Water consumed / turnover)</b>	0.000015	0.000014
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water	NA	NA
No treatment		
With treatment – please specify level of treatment		
(ii) Into Groundwater		
No treatment		
With treatment – please specify level of treatment		
(iii) Into Seawater	NA	NA
No treatment		
With treatment – please specify level of treatment		
(iv) Sent to third-parties	NA	NA
No treatment		
With treatment – please specify level of treatment		
(v) Others		
No treatment		
With treatment – please specify level of treatment		
Total water discharged (in kilolitres)	NA	NA

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

No.

**4. Please provide details of total Scope 3 emissions & its intensity, in the following format:**

Parameter	Unit	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
Total Scope 3 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> equivalent	1,34,553.00	1,23,081.78
Total Scope 3 emissions per rupee of turnover in crore	-	57.86	56.70
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	-	-	-

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

No.

**5. With respect to the ecologically sensitive areas reported at Question 10 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.**

NIL

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

Sr. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1.	The Company is in the business of Design, Build and Operation and Maintenance of Water and waste water treatment plants including Desalination and Reuse technologies for treatment of water. In our operations, we take several steps and initiatives to use technologies or solutions appropriate for recovery of different resources handled. It can be fresh water which is recovered or recovery of precious metals from waste water of tannery kind of industries or recovery of oil from waste water treated for Export. The Company has taken several initiatives in the last 26 years of its presence in India towards bringing innovative technologies in to this country for both Industries and Municipal bodies.	<a href="http://www.wabag.com">www.wabag.com</a>	WABAG's contribution to Water & Environment over last 25 years are: 1) 1.2 million m3 Desalinated Water per day 2) 2.5 million m3 Recycled Water per day 3) >40MW Green Energy per day 4) 27 million m3 Wastewater treated per day 5) 26.5 million m3 Clean Water per day 6) Reducing >630 Tonnes GHG Emission per day

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

WABAG operated hundreds of plants across globe, during lock-down both in India as well as in other countries. WABAG has ensured uninterrupted supply of drinking water and treatment of sewage / effluent, thus fulfilling our commitment of protecting environment even during tough times.

Our world-class IT systems enabled borderless remote digital workplace during lock-down which ensured business as usual. Workplace hygiene, continuous awareness [standard operating procedure (SOP)], vaccination drives are facilitated for our direct and indirect employees to ensure workplace safety. At WABAG's construction as well as O&M sites, employees were provided with well sanitized accommodations, safety measures and all essentials within the project premises to restrict the movement and to avoid the risk of infection.

With the digital enablement, business objectives of many weeks of trips were achieved in a few hours of digital interactions among the employees and the customers.

**8. Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard.**

No Significant adverse impacts have been reported from our value chain partners.

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

WABAG has established code of conduct which covers the compliance related with Environmental management system and Occupational health and safety management system. All Value Chain partners are evaluated for HSEQ parameters before their onboarding and it has 70%.



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

**Essential Indicators**

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

10

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

S. No	Name of the trade and industry chambers / associations	Reach of trade and industry chambers / associations (State / National)
1	Confederation of Indian Industry (CII)	National
2	Federation of Indian Chambers of Commerce & Industry (Associate Membership)	National
3	Export Credit guarantee corporation of India	National
4	International Water Association (IWA)	Global
5	International Desalination Association (IDA)	Global
6	British Council	Global
7	Indo-German Chamber of Commerce & Industry	Global
8	Singapore Water Association	Global
9	Madras Chamber of Commerce & Industry	State
10	Madras Management Association	State

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

During the year, there were no such cases.

Name of the Authority	Brief of the case	Corrective action taken
-	-	-

**Leadership Indicators**

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

S. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain (Yes / No)	Frequency of Review by Board (Annually / Half yearly / Quarterly / Others – please specify)	Web Link, if available
01	“Reuse of treated wastewater” for promoting economic viability and environment sustainability	Being part of various forums organized by Central and State Govt. as a thought leader	The Company’s website provides various information on Reuse & Recycle.	Every quarter as part of its review of various operations	<a href="http://www.wabag.com">www.wabag.com</a>
02	“Desalination” as an viable and sustainable alternative across the coastal regions	Being an active member of various groups in employer’s association like CII, FICCI, etc.	WABAG’s website provides good level of information on Desalination	Every quarter as part of its review of various operations	<a href="http://www.wabag.com">www.wabag.com</a>
03	“Renewable energy/Green energy from Bio-gas” to make STP’s self-sufficient and environment protection	Through publishing various articles and industry journals	WABAG’s website provides good level of information on renewable power from sludge	Every quarter as part of its review of various operations	<a href="http://www.wabag.com">www.wabag.com</a>
04	Total Resource Recovery	Sponsoring various initiatives by Govt. bodies and Private entities	WABAG’s website provides good level of information on resource recovery from waste water treatment	-	<a href="http://www.wabag.com">www.wabag.com</a>

## PRINCIPLE 8 Businesses should promote inclusive growth and equitable development

### Essential Indicators

#### 1. Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current financial year.

SIA is normally done by our customer in all EPC projects. WABAG does SIA where it is developer of the project under HAM or BOOT models.

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
Ghaziabad Nagar Nigam TTP Project under HAM Model	-	-	AECOM	Results were duly submitted to Ghaziabad Nagar Nigam	NA

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

S. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (in INR)
01	KMDA HAM Project, Kolkata	West Bengal	Howrah and Kolkata	103	97.09 %	75,69,236

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

The Grievances of the Community are received directly or through NGOs and the same is being redressed by the Company as and when they arise. Further we actively engaged with the Communities in the Project construction and maintenance wherever possible.

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

	FY 2022-23 Current Financial Year	FY 2021-22 Previous Financial Year
Directly sourced from MSMEs / small producers	Approximately 3% of annual project purchase	Approximately 3.5% of annual project purchase
Sourced directly from within the district and neighboring districts	*	*

\*WABAG is a pure play Water Company operating in different locations in different states. The procurement strategy does not differentiate sourcing from specific locations. WABAG also supports "make in India" policy by maximum use of locally manufactured products both in domestic and International projects.

### Leadership Indicators

#### 1. Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments (Reference: Question 1 of Essential Indicators above):

Details of negative social impact identified	Corrective action taken
--	-------------------------

ESIA is normally carried out by our Customer prior to award of contract to WABAG. Our customers largely being Urban Local bodies under different States, the social impact that they identify is addressed by themselves. Where WABAG acts as developer of the project, the SIA is done and identified points are duly addressed by WABAG or the Customers depending on the scope of the contractor. In such projects developed, we did not notice any negative social impacts identified during the year that were required to be addressed by WABAG.

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

S. No.	State	Aspirational District	Amount Spent (in INR)
Not Applicable (Please refer CSR Annual Report – forming part of the Annual Report)			

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

Yes

This policy is aimed at setting procurement guidelines and to outline a process to support and document procurement decisions. All suppliers / customers / vendors shall be treated in a fair & equitable manner within the framework of this policy. Predominant part of procurement action of our Company will be guided by specific clauses in our Contract and procurement is made from such vendors/contractors who are part of approved list of our customers.

<https://www.wabag.com/compliances/>

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

Not Applicable

c) What percentage of total procurement (by value) does it constitute?

Not Applicable

4. Details of the benefits derived and shared from the intellectual properties owned or acquired by your entity (in the current financial year), based on traditional knowledge:

WABAG is a technology company rated No.3 globally by Global Water Intelligence (GWI), London, based on its complete range of technology offering. WABAG has more than 125 IP rights. Currently these IPs for advanced technologies and are largely deployed in our European markets. WABAG has introduced many first of its kind technologies in India. WABAG is promoting technologies based on these IPs in Indian market also.

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

5. Details of corrective actions taken or underway, based on any adverse order in intellectual property related disputes wherein usage of traditional knowledge is involved.

Name of authority	Brief of the Case	Corrective action taken
N.A.		

6. Details of beneficiaries of CSR Projects:

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	Public Convenience Project, Chennai	Around 200	N.A
2	Livelihood Support, Kolkata	103*	100%
3	Apprenticeship Programme	98	N.A

\*103 Project Affected Families

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

#### Essential Indicators

1. Describe the mechanisms in place to receive and respond to consumer complaints and feedback.

The Grievance redressal policy sets out the Company's policy towards redressing grievances raised by our customers availing services from the Company from time to time. The said policy is available in the website of the Company i.e. <https://www.wabag.com/compliances/>. Timely responses of such complaints is monitored by Senior Management.

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

	As a percentage to total turnover
Environmental and social parameters relevant to the product	Not applicable as the Company does not have specific consumer product or product range.
Safe and responsible usage	
Recycling and / or safe disposal	

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

	FY 2022-23 (Current Financial Year)		Remarks	FY 2021-22 (Current Financial Year)		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Cyber-security	-	-	-	-	-	-
Delivery of essential services	-	-	-	-	-	-
Restrictive Trade Practices	-	-	-	-	-	-
Unfair Trade Practices	-	-	-	-	-	-
Other	-	-	-	-	-	-

## 4. Details of instances of product recalls on account of safety issues: Not applicable

	Number	Reasons for recall
Voluntary recalls	-	-
Forced recalls	-	-

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

Yes, the Company has a framework/ policy on cyber security and risks related to data privacy, available at <https://www.wabag.com/compliances/>

## 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

### Leadership Indicators

## 1. Channels / platforms where information on products and services of the entity can be accessed (provide web link, if available).

The Company's business offerings can be found on the website: <https://www.wabag.com>

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

We do not have any consumer product so this is not applicable

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

As an Essential Service, WABAG is operating and maintaining several water and waste treatment plants in India. During such maintenance, we try to largely do without disruption or discontinuance by proper planning. Such actions are prior-informed by our Municipal Customer in newspaper or information is circulated in advance by our Industrial customers.

## 4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)

N.A.

## 5. Provide the following information relating to data breaches:

### a. Number of instances of data breaches along-with impact

There were no data breaches during the year.

### b. Percentage of data breaches involving personally identifiable information of customers

Not Applicable