



Design and Assessment of
water-energy-food-environment
Mega-Systems

Building infrastructure abroad: India's enterprises in Africa and South Asia

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List of Acronyms

| | |
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| ASSOCHAM | Associated Chambers of Commerce and Industry |
| BESS | Battery Energy Storage System |
| BHEL | Bharat Heavy Electricals Limited |
| BRR | Business Responsibility Report |
| BRSR | Business Responsibility and Sustainability Report |
| CCP | Combined Cycle Power |
| CII | Confederation of Indian Industries |
| CSR | Corporate Social Responsibility |
| DRC | Democratic Republic of Congo |
| EM | Electro Magnetic |
| EPC | Engineering, Procurement and Construction |
| ESG | Environmental and Social Governance |
| ExIm | Export Import |
| FDI | Foreign Direct Investment |
| FICCI | Federation of Indian Chambers of Commerce and Industry |
| GHG | Greenhouse Gas |
| GIS | Gas Insulated Substation |
| GMCP | Greater Malé Connectivity Project |
| GRI | Global Reporting Initiative |
| HCC | Hindustan Construction Company |
| HVDC | High Voltage Direct Current |
| ICD | Integrated Community Development |
| IDEAS | Indian Development Economic Assistance Scheme |
| IIRC | International Integrated Reporting Framework |
| ISA | International Solar Alliance |
| IT | Information Technology |

| | |
|----------|---|
| ITI | Industrial Training Institute |
| JV | Joint Ventures |
| KLPD | Kilo Litres Per Day |
| KM | Kilometre |
| KV | Kilovolt |
| L&T | Larsen & Toubro |
| LOC | Lines of Credit |
| LV | Low Voltage |
| LVABC | Low Voltage Aerial Bundled Cable |
| MCD | Municipal Corporation of Delhi |
| MV | Medium Voltage |
| MVA | Megavolt Amperes |
| MW | Mega Watts |
| MWp | Megawatts-peak |
| Nu | Bhutanese ngultrum |
| O&M | Operation & Maintenance |
| OIA | Overseas Infrastructure Alliance |
| OPGW | Optical Power Ground Wire |
| PPE | Personal Protective Equipment |
| PPP | Public Private Partnerships |
| PV | Photovoltaic |
| SAARC | South Asian Association for Regional Cooperation |
| SEBI | Security and Exchange Board of India |
| SHG | Self Help Group |
| SP Group | Shapoorji & Pallonji Group |
| SRIM | Slip Ring Induction Motor |
| TEAM-9 | Techno-Economic Approach for Africa–India Movement-9 Initiative |

Executive Summary

- Over recent years, Indian private and state-owned infrastructure companies have expanded their geographical presence and project portfolios in emerging markets across the globe, particularly in Africa and South Asia.
- Indian companies have undertaken ambitious projects worldwide, channelling their industrial capacity, technical expertise and financial capital towards the development of highways, ports, railways, renewable and thermal projects, and other infrastructure.
- These companies traditionally served solely as engineering, procurement and construction (EPC) contractors, building infrastructure projects under the Indian Export–Import (ExIm) Bank’s concessional financing schemes. However, this pattern is gradually changing as infrastructure companies have begun to expand their operations abroad by raising debt in the international market and entering into public–private partnerships (PPPs). This has allowed Indian firms to diversify their engagement and emerge as investors, operators and owners of many infrastructure projects in existing and new markets.
- There are some continuities in geographical focus with respect to South Asia, as Indian infrastructure companies continue to be most active in Bangladesh and Nepal.
- In Africa, there is a growing trend of Indian companies investing in and building new infrastructure projects in the west and north of the continent, while continuing to expand their presence in eastern African economies.
- The data reflect a visible gap in consistent and credible reporting practices in relation to corporate social responsibility (CSR) implementation and social and environmental risk management followed by Indian firms.
- Indian infrastructure companies could increase their technical proficiency and improve global competitiveness by shifting to process-driven project development. This requires a broader cultural change, which would entail going beyond mandatory legal requirements and incorporating sustainability practices. Indian infrastructure finance companies should consider signing up to voluntary codes like the Equator Principles.

1 Introduction

The commercial overseas engagement of Indian firms is not a new phenomenon. From the 1950s onwards, Indian firms began investing modestly, primarily in small minority Joint Ventures (JVs), in the economies of West and East Africa (largely the Anglophone region,¹ with a smaller and more recent population in the French- and Portuguese-speaking regions), the Middle East, and South and East Asia. The latter shared strong historical and cultural ties with India, dating back to the pre-colonial era (RBI, 2012). The initial investment boom was led by select large Indian conglomerates such as the Tatas, Kirloskars, Birlas and Mafatalal Textiles, which were accompanied by state-led technical aid comprising monetary (grants and concessionary loans) and non-monetary (technical assistance, training programmes and equipment, among others) elements (Hansen, 2008; Paul, 2014). Since the turn of the 21st century, India's level of outward foreign direct investment (FDI) has been escalating tremendously, primarily as a result of the domestic economic reforms initiated in 1991, which followed a number of steps to ease restrictions for Indian companies. This is reflected in both a geographical as well as a sectoral expansion of Indian investments abroad.

Today, a large diversity of Indian firms, ranging from global conglomerates to hundreds of small and medium-sized enterprises, is engaged in overseas investments and project implementation contracts. Specifically, Indian infrastructure companies, both state-owned and private, have made significant inroads into the global market. A key factor in India's increasing prominence as an infrastructure builder in Africa and South Asia has been concessional Lines of Credit (LOCs), provided by India's ExIm bank under the Indian Development Economic Assistance Scheme (IDEAS). Organisations such as the Confederation of Indian Industries (CII), the Associated Chambers of Commerce and Industry (Assocham), and the Federation of Indian Chambers of Commerce and Industry (FICCI), have also played a critical role in providing entry to entrepreneurs, especially in Africa (Dubey & Biswas, 2016). As a result, a number of India's large and medium-sized infrastructure companies, such as KEC International Limited, the Shapoorji & Pallonji (SP) Group, Sterling & Wilson, Afcons Infrastructure, Larsen & Toubro (L&T), among others, have set up offices in African and South Asian countries.

There has been significant disruption in the past decade, as a result of the global financial crisis of 2008 and, more recently, the Covid-19 pandemic, which has altered investment and commercial activity. Nevertheless, countries in Africa and South Asia continue to be seen as favourable investment destinations, given their abundant natural resources, growing market opportunities, and a strategic push from the Indian government for domestic firms to expand their network presence in these regions. In addition to these pull factors, the rise in overseas investments abroad has been supported by India's strong domestic economic growth, liberal economic policies, increased competitiveness of domestic firms and a growing Indian diaspora in these regions (Chaudhry et al, 2018).

This policy analysis report offers an empirical contribution on the key investment trends of selected Indian infrastructure companies that have gained a strong presence and reputation in the African region and South Asian subcontinent.² The sample pool of firms comprises both large and small

¹ Particularly Kenya, Tanzania, Uganda, and South Africa (Sinha, 2019).

² The author notes that, thanks to the paucity of data available online, there is a high probability that the projects, CSR programmes and activities of the selected companies do not comprise an exhaustive list.

companies involved in major projects aimed at meeting a wide range of infrastructural needs in other developing economies. These include projects in water and power supply; irrigation networks; telecommunications; roads, railways and port facilities; food processing; information technology; health and pharmaceuticals; hospitality and tourism; and prestigious flagship projects that are significant markers of India's diplomatic relations. Some of these companies function primarily as contractors, while many others have turned into builders, investors, operators and owners of infrastructure projects.

Despite the growing depth and diversity of India's commercial and strategic interests abroad, there are relatively few studies offering empirical insights on the phenomenon of Indian infrastructure companies operating abroad, or which evaluate the magnitude or nature of their investments or examine their corporate social responsibility (CSR) and environmental and social governance (ESG) reporting. Precise analysis is hindered by the lack of firm-level data on the current operational or past projects in developing countries. This paper does not provide a discussion on the reasons behind the transparency deficits with regard to the availability of data.³ Instead, it focuses attention on the main types of projects pursued, the primary destinations of these investments and the standards or 'best practices' followed in relation to socio-environmental sustainability and CSR. The report is based on publicly available official data on Indian FDIs, annual reports published on companies' websites, academic and grey literature on Indian foreign outflows and development cooperation initiatives and media reports.

2 A brief description of the company profiles

2.1 Angelique International

Angelique International is one of the most active Indian firms operating in Africa.⁴ It has operationalised a wide variety of infrastructure and energy projects, ranging from construction of hydropower plants and water supply systems, to supply of railway wagons to setting up of agro-food processing units (see Table A1 in the Appendix). The majority of Angelique International's listed projects are based in West Africa (43.37%), followed by East African countries (21.73%).⁵ It has a relatively minor presence in North Africa (3%), Southern Africa (3%) and South Asia (3%). The company has an overwhelming focus on the energy sector (61.95%), followed by agriculture and irrigation (18.47%).

The company engages in CSR activities primarily through its CSR arm, Angelique Foundation (see Table A2), but does not disclose its priority sectors for CSR interventions. The annual reports provide information on cumulative expenditure on projects and programmes, but there is no year-wise breakdown of data on the CSR activity, project locations or the number of beneficiaries impacted. Notably, there are no CSR activities linked to the company's foreign operations. Further, there is no information provided regarding environmental or social standards followed, or annual

³ For a detailed discussion on the politics of accountability and measurement of financial flows from South-South Cooperation partners such as India, see Waisbich (2021a, 2021b, 2021c).

⁴ According to a media report published in 2015 in a leading Indian newspaper, the bulk of the 510 LOC-funded projects awarded to the 61 African countries from 2004 to 2014 had gone to Angelique International (Iyer, 2015). The company was operating in 28 out of 61 African countries, and had executed 62 out of 510 contracts, worth US\$1.1 billion (out of a total of US\$7 billion) (Iyer, 2015).

⁵ In 2018, the World Bank imposed a sanction of debarment on Angelique International, prohibiting the company from participating in future World Bank-funded projects for a period of 4.5 years, for paying a bribe to a procurement specialist with the Ethiopia Project Implementation Agency to influence the procurement processes for the project contracts (World Bank, 2017).

environmental performance of the company, making it challenging to estimate its social and environmental performance, impact and contributions within India and overseas destinations.

2.2 Larsen & Toubro (L&T)

L&T is an Indian multinational engaged in engineering, procurement and construction (EPC) projects, hi-tech manufacturing and services. It operates in over 50 countries worldwide, with an established presence in South Asia, and a growing network in Africa (Table A3). Based on the pool of selected projects, its major focus is on energy projects (70.73%), followed by infrastructure (26.82%). In South Asia, its major focus is on Bangladesh and Sri Lanka, where the company has engaged in a wide range of projects from transmission lines and natural gas-fired plants to tourism and hospitality. In Africa, L&T has major stakes in East Africa (36.58%) – particularly Kenya, Tanzania and Mauritius – and North Africa (24.39%), particularly Egypt, Algeria and Morocco. It has successfully executed a number of vital infrastructure, industrial and hydrocarbon projects in these countries.

The company's CSR reporting practice is robust, when compared to some of the other firms in the sample pool. L&T publishes an annual Integrated Report, based on the International Integrated Reporting Framework (IIRC),⁶ and Global Reporting Initiative (GRI) Standards. It is also one of the few Indian companies to consistently follow Sustainability Reporting, which captures detailed information on social performance (data on occupational health and safety, business practices, average training hours for employees, employee benefits, etc), environmental performance (data on green portfolio, carbon emissions, energy conserved, energy consumed, water conserved, water recycled, etc), and economic performance. L&T also publishes a Business Responsibility Report (BRR),⁷ which covers a wide range of ESG indicators. The company's CSR policy clearly highlights a thrust in the water, education, health and skill development sectors for its social interventions. CSR activities are carried out through the L&T Public Charitable Trust. Annual reports provide details on CSR organisational structure and activities (a list of key projects is presented in Table A4), including the number of beneficiaries reached, although all project activities listed are located within India. Details on CSR activities (if any) on foreign territories are absent.

2.3 Shapoorji Pallonji (SP) & Company

SP & Company is one of India's leading engineering and construction conglomerates, with a portfolio that covers numerous global locations and projects. In Africa, the majority of its projects are located in the western (46.43%) and northern (25%) regions of the continent. There is a primary focus on Ghana, Gambia, Nigeria, Libya and Algeria. In South Asia, its major projects are located in Sri Lanka (Table A5). In terms of sectoral breakdown, the company is involved in a number of infrastructure projects (60.71%), followed by social infrastructure projects (32.14%) such as hospitals and universities. SP & Company has been involved in the construction of some highly

⁶ Integrated reporting (IIRC) is a combination of a company's financial report, corporate social responsibility report and sustainability report within a single document (Adams, 2015; Krzus & Eccles, 2010). In February 2017, India's market regulator, the Security and Exchange Board of India (SEBI), advised the top 500 listed companies in the country to adopt IIRC to provide a concise communication about how an organisation's strategy, governance, performance and prospects create value over the short, medium and long term.

⁷ SEBI has directed India's top 1,000 listed entities (based on market capitalisation, calculated on 31 March annually) to submit a BRR, which should describe the initiatives taken by the companies from an environmental, social and governance perspective, in the format specified by SEBI.

prestigious buildings, like the National Assembly complex in Banjul (Gambia), the Seat of Government & Presidency (Ghana), the Mahatma Gandhi Information Technology & Biotech Park (Cote d'Ivoire), and the office complex for the Department of Labour, Ministry of Labour & Labour Relations, and Government of Sri Lanka. These projects hold strategic value for India's diplomatic relations. Therefore, most of them were awarded by the Indian government as part of India's 'flagship schemes', given SP's reputation as one of the country's most established and internationalised infrastructure firms (Dye, 2021).

The company's website reports that its CSR work focuses on four key areas, namely: healthcare, safe drinking water and sanitation; environment; education; and social inclusion (Table A6). The names of major CSR programmes have been provided, but no detailed information like year-wise breakdown of activities or funds allocated is mentioned. No information is provided on foreign CSR activities, barring one set of CSR initiatives in Rwanda, reported by CII (2018). There are also no data available on ESG standards followed.

2.4 Afcons Infrastructure

Afcons Infrastructure is the EPC construction arm of the SP Group. A majority of Afcons' listed projects are located in East Africa (78.13%), especially in Kenya and Mauritius, with a few in South Asia (17 %), particularly in Bangladesh (Table A7). The company primarily focuses on heavy infrastructure development (over 85%) related to ports, highways, railways (notably, the Tema–Akosombo Railway Line Project, which is part of the 1000km rail connection between Ghana and Burkina Faso), bridges and water supply. During project construction in overseas markets, the company reportedly attempts to train and absorb local community members into its project works to propel the local economy. A recent Afcons (2020) publication stated that more than 80% of workers employed in the Tema–Akosombo Railway Line Project are Ghanaians, which has led to the creation of over 1,000 local jobs. Similar to SP, Afcons has also built prestigious infrastructure projects, such as the Phuentsholing township development in Bhutan and the Japanese Embassy in Kenya. In the energy sector, some of Afcons' ventures include building a 132KV power line between Rabal and Kilifi, and construction of the Olkaria II geothermal project, both located in Kenya.

The company's more recent annual reports have listed the total cumulative amount spent on CSR activities, but there is no detailed breakdown of project activities, project location, or number of beneficiaries reached. Company newsletters provide more detailed insights on key CSR activities carried out, both in India and abroad (Table A8). These publications also provide critical information on the social benefits generated at some project sites, for instance the creation of over 1,000 local jobs in Ghana as part of the Tema–Akosombo Railway Line Project (Afcons, 2020). Similarly, CII (2018) reported that the company employed 300 locals at its Lake Victoria Water Supply Project in Tanzania. Additionally, various skill development workshops have been conducted periodically for local water authority employees to understand pipeline network design. No clear data are available on the ESG standards followed; however, Afcons' environmental practices have received global recognition. In 2020, it won the Green Apple Award from Green Organisation, UK for Environmental Best Practice Pollution & Emission Reduction in a Cote d'Ivoire infrastructure project.

2.5 Sterling & Wilson Pvt Ltd

Sterling & Wilson is a leading Indian EPC company, which is rapidly expanding its footprint in new geographies and sectors. Part of the SP Group, the company primarily invests in energy projects (over 70% from the available database) in Africa and South Asia. In 2011, the company started its solar EPC wing, and launched Co-gen Solutions. Ever since, a large number of its overseas projects have been in the solar energy sector. In Africa, the company's activities are concentrated in North, East and West African countries (five, four and three projects, respectively – see Table A9). The company has also undertaken infrastructure development, building flagship projects such as the Me Cure Oncology Centre in Lagos (Nigeria) and the Hilton Hotel on Cape Sierra Peninsula in Freetown (Sierra Leone).

The company has highlighted its core CSR areas as: environmental preservation; education and skills training; inclusion; and improving quality of life (through drinking water, sanitation and health). Its annual reports provide a detailed list of CSR activities in India (Table A10), along with its fund disbursements. None of the activities includes CSR engagements in foreign locations. The reports also do not state any information on ESG framework or standards followed.

2.6 KEC International

KEC International Limited is one of India's largest manufacturers of electric power transmission towers and one of its largest EPC companies. According to its 2020–21 annual report, over 40% of its business is based overseas, where it has been involved in EPC, and the supply of cables and towers. The company has a wide portfolio of projects in South Asia (over 40%) and East Africa (over 25%), and some presence in North, West, Central and Southern Africa (Table A11). In the first year of the pandemic and national lockdowns, the company delivered more than 20 projects in the South Asian region, demonstrating both its popularity and the resilience of the power sector, which is expected to play a vital role in accelerating the post-pandemic recovery process. In the African region, factors such as the rise of renewables and a dedicated focus on boosting regional interconnectivity (for example, the Angola–Namibia, Burundi–Rwanda and Tanzania–Zambia projects) have been critical in bolstering its presence.

Annual reports published by the company highlight its CSR focus, namely education and training; women's empowerment and livelihoods; healthcare, water and sanitation; and disaster relief (Table A12). Detailed information is provided on the number of beneficiaries, project locations and cumulative funds spent on CSR-related activities. Although the annual reports mention the operation of CSR initiatives (especially during Covid-19) in business locations such as Senegal, Nicaragua and Burundi, there is no list of activities or projects provided for verification. The company publishes a BRR, which forms part of its integrated annual report. Detailed information is provided on KEC's annual environmental performance (energy and water saved, water recycled, renewable energy generated, steel consumption, greenhouse gas (GHG) emissions, etc). The company also publishes a Sustainability Roadmap, which allows it to assess the state of the implementation of sustainability-related activities against its targets.

2.7 Overseas Infrastructure Alliance (OIA)

Although a relatively small and new infrastructure company, OIA has established its presence rapidly in the African continent, executing some of the key LOC-supported infrastructure projects in the region. OIA first entered Africa to undertake an electrification project in Mozambique's Gaza

province for Electricidade de Mozambique.⁸ Gradually, it has expanded its footprint, and has now established offices in Ethiopia, Mozambique, Tanzania, Republic of Congo, Burkina Faso, Rwanda, Sudan, Comoros, and the Maldives. By 2016, it had already executed projects worth US\$1 billion in eight African countries (Burkina Faso, Comoros, Ethiopia, the Maldives, Mozambique, Democratic Republic of Congo (DRC), Rwanda and Tanzania). The company's annual reports were available for review and a list of projects available on the company's website (likely to be a selective pool) is depicted in Table A13. No data were available on the company's CSR policy, locations, annual budget or activities (see Table A14 for a limited list based on media reports), or ESG standards/framework followed.

2.8 Hindustan Construction Company (HCC)

HCC is one of India's large-scale civil engineering and infrastructure businesses serving the transportation, power and water infrastructure sectors. Although it has not carried out any projects in Africa, it has emerged as a key enabler of infrastructure development in India's neighbouring countries (Table A15). Particularly in Bhutan, HCC has been involved in some of the most high-profile infrastructure projects built under the Indo-Bhutan hydropower cooperation agreement. These include the Tala Hydro Power Project (completed in 2006) and the 1200MW Punatsangachhu Hydro Power Project (the largest Hydro-electric plant in Bhutan). In 2018, HCC won its first international contract in Bangladesh (awarded by Russia's State Nuclear Company, JSC Atomstroyexport) for civil works at the Rooppur Nuclear Power Plant.

HCC's CSR disclosures are quite robust. The company engages in sustainability reporting, which provides a detailed documentation of its annual economic, environmental and social performance, in adherence with the GRI framework. This includes information on human resources (total workforce strength, new employee hires, average employee training man-hours received), occupational health and safety performance, community development initiatives, and environmental impact and initiatives (such as GHG emissions, total energy used, total water consumption, total waste generated, water conservation metrics) on an annual basis. A comprehensive list of CSR activities is provided in Table A16, but there is no information on how much money is spent on each activity.

2.9 Bharat Heavy Electricals Limited (BHEL)

BHEL is India's largest engineering and manufacturing enterprise in the energy and infrastructure sectors. It has a wide customer base across the globe (86 countries), and decades of experience in the areas of thermal power, hydro, gas, nuclear and solar Photovoltaic (PV), transmission, transportation, defence and aerospace, oil and gas, and water. The available list of projects included in the database shows that BHEL's activities are primarily concentrated in South Asia (where it has an overwhelming presence compared to the other companies) and East Africa (Table A17). Most of BHEL's listed projects are in the energy sector (almost 80%), followed by infrastructure. In South Asia, some of its more recent, well-known projects are the 2x660MW Maitree Super Thermal Power Project in Bangladesh and the 900MW Arun-3 hydroelectric project in Nepal.

BHEL's annual reports show an exhaustive list of CSR initiatives undertaken in India (Table A18). Full details are provided about the CSR activity, location of the project, the amount of funds spent, as well as the name of the implementing agency. BHEL's CSR policy states a preference for local

⁸ 'India's Overseas Infra executes \$1bn of works in Africa'. *Business Today*, 13 May 2016.

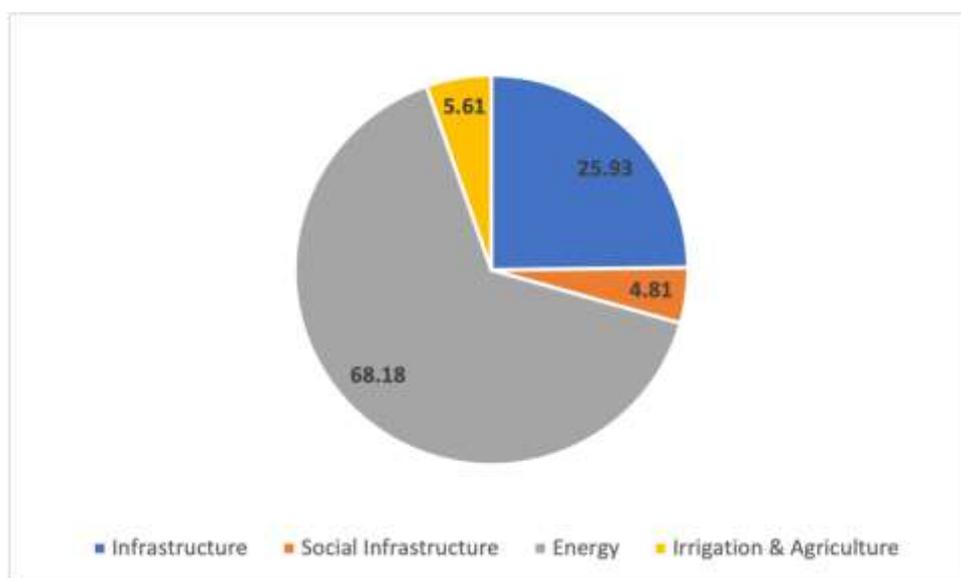
areas, with at least 75% of the amount earmarked for CSR activities spent there; whether this is extended to foreign projects and project sites is unclear. Notably, BHEL's annual report also carries the results of an impact assessment study conducted by external agencies on some of its mega-CSR projects. This is a unique feature that has not been found in other cases examined for this study. Much like some of the other large firms, BHEL provides both an annual BRP and a Sustainability Report, which provide detailed information on the company's social, environmental and economic performance.

3 Overseas engagement of Indian companies: major trends

3.1 Sectoral breakdown of projects

The traditional areas of cooperation between India and Africa have been Information Technology (IT), science and technology, agriculture and pharmaceuticals (Mishra, 2018). However, this focus has gradually shifted, in terms of both foreign outflows and LOCs. Consistent with Indian concessional financing, which is now largely focused on infrastructure development and energy projects, Indian companies in the sample pool show an emphasis on energy projects (primarily, transmission lines, hydropower and solar) and hard infrastructure (primarily, railways, roads, ports, water supply, and tourism and hospitality), as depicted in Figure 1. There is a minor emphasis on agriculture and related technology and on social infrastructure (health and education).

Figure 1: Sectoral breakdown of projects by selected Indian companies (in %)



3.2 Shifts in the regional and sectoral focus in Africa

Data on foreign outflows indicate that Indian companies have been investing in almost all categories of industries in Africa, amounting to a cumulative total of \$13.8 billion in 36 out of 54 African countries between 2015 and 2019 (Matano, 2020). Almost 90% of these investments (\$12.9 billion) are directed towards Mauritius, which is a major tax haven for Indian companies. The rest of the foreign outflows have been directed mostly towards East Africa (Mozambique, Kenya, Rwanda, Ethiopia and Tanzania), which have also remained the primary beneficiary of Indian development assistance through LOCs (Chakrabarty, 2018; Matano, 2020). These countries

are of great strategic importance to India, given their proximity to the Indian Ocean, their sizeable Indian diaspora and close economic ties dating back thousands of years.

North African economies such as Egypt have been major trading partners for India. As a result, this region has received in a sizeable portion of Indian investments from private firms; however, Indian government-supported LOCs have been conspicuously absent in this region (Bhatia, 2021). Similarly, West African countries have traditionally remained relatively neglected in Indian foreign policy. The turn of the new century saw a notable shift, with the Indian state recognising the importance of eight West African countries – Burkina Faso, Chad, Cote d'Ivoire, Equatorial Guinea, Ghana, Guinea Bissau, Mali and Senegal – under its Techno-Economic Approach for Africa–India Movement (TEAM–9) initiative, launched in 2004⁹ (Niger was later added to this list) (Desai, 2009). However, east Africa has remained a strong priority.

A closer look at more recent key infrastructure investments reflects some important shifts, both in terms of the geographical focus and the nature of the projects. India has been expanding its development cooperation programme in West Africa by way of concessional financing (Vittorini & Harris, 2011). This enthusiasm has spurred an increased engagement of India's corporate sector in Africa's western economies. As noted by Mishra (2018) and Balls (2021), the establishment of the International Solar Alliance (ISA) in March 2018 has played a crucial role in directing the attention of Indian companies towards newer markets in western and northern Africa. Countries such as Niger, Sierra Leone, Senegal, Morocco, Egypt, Sudan and DRC have now become an attractive business destination for Indian companies, partly thanks to ExIm Bank's LOC-funded projects. Some of the key solar projects implemented or currently under construction are shown in Table 1.

⁹ The Team-9 initiative was started in 2004 to support eight energy and resource-rich West African countries with a \$500-million LOC to finance low-cost technology and infrastructure.

Table 1: ExIm Bank LOC-funded projects in Africa

| Country | Project | Company |
|----------------|---|-------------------------|
| Mozambique | Setting up of solar photovoltaic module manufacturing plant of 5MW per year capacity | Angelique International |
| Mozambique | Solar PV systems for 50 schools and 50 health clinics | Angelique International |
| Sierra Leone | Supply and installation of 8,880 solar street lighting systems in four regions | Angelique International |
| Senegal | Rural electrification project – Medium voltage (MV) and Low voltage (LV) lines, transformers and solar system | Angelique International |
| Morocco | 175.5MWp solar PV projects (three) under Noor PV I Programme | Sterling & Wilson |
| South Africa | 90 Megawatts-peak (MWp) solar PV plant in the Northern Cape region | Shapoorji Pallonji |
| South Africa | 90MWp De Aar 3 solar PV project | Sterling & Wilson |
| Egypt | 322MWp solar PV projects (five) | Sterling & Wilson |
| Egypt | 230MW Kom Ombu solar project | Sterling & Wilson |
| Zambia | 54MWp solar PV project, Lusaka | Sterling & Wilson |
| Niger | 7MWp solar PV project, Malbaza | Sterling & Wilson |
| Niger | A hybrid solar–diesel–storage power plant in Agadez | Sterling & Wilson |
| Namibia | 47.11MWp solar PV project, Hardap | Sterling & Wilson |
| Nigeria | PV and battery energy storage system (BESS) project | Sterling & Wilson |
| Nigeria | 26MW Calabar gas-based power project and 1.3MW Kaduna solar mini-grid projects | BHEL |
| Mauritius | EPC for 8MW Henrietta solar plant | BHEL |
| Chad | EPC and Operation & Maintenance (O&M) contractor for 32MW Djermaya solar plant | BHEL |

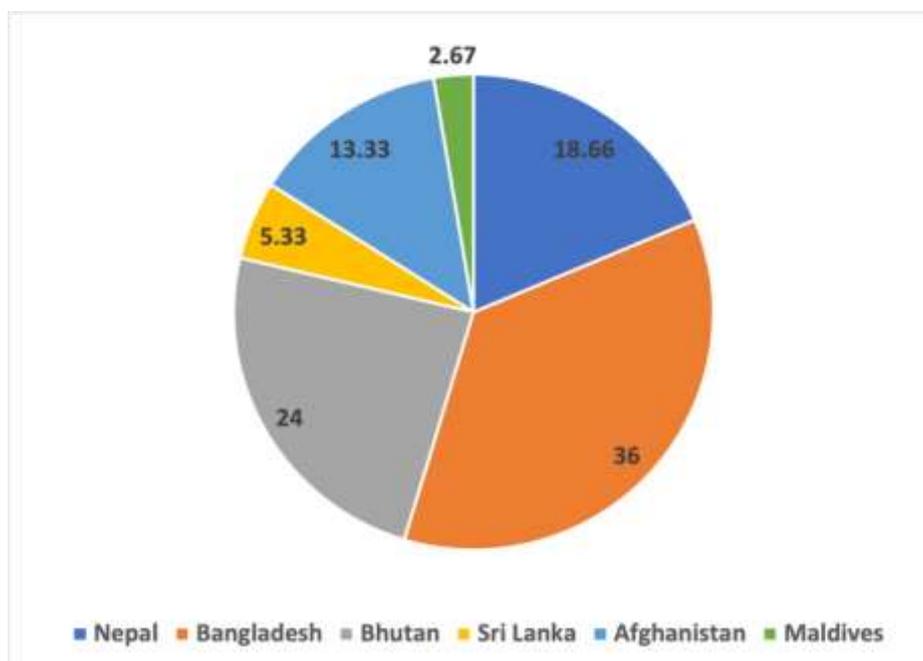
Beyond the ISA initiative, major Indian companies are also expanding their presence in the Western African countries to play a role in infrastructure building. For instance, after establishing a strong reputation through the construction of prestigious, high-profile projects, SP & Company has seized a sizeable number of new deals in the region, particularly in the areas of core infrastructure, including railways, port expansion and housing. The growing expansion of India’s corporate footprint is driven by the wealth of key mineral resources available, such as gold, clay, cement, limestone, crude petroleum, bauxite, diamonds, manganese, natural gas, aluminium, iron ore, steel and uranium, and the high macroeconomic growth of many West African economies and recent investor-friendly reforms that have spurred the interest of many domestic and foreign investors (Mishra, 2019). In line with these trends, we can expect to see a closer relationship between the Indian state and corporate sector and West African economies through increased trade, investments and Indian government-supported LOCs.

3.3 Deepening of ties in the neighbourhood

India has been an important source of FDI and development assistance for South Asian Association for Regional Cooperation (SAARC) countries (comprising Bangladesh, Bhutan, India, Maldives, Nepal, Pakistan and Sri Lanka). Although intra-regional investments and trade have lagged behind in some countries such as Nepal and Bhutan, India has been a predominant source of FDI and an important infrastructure builder. The demand for Indian investment and expertise in the region has been driven by the region's fast-growing population and a significant infrastructure gap, which almost resembles that in the Sub-Saharan African region (Biller et al, 2014).

According to the data on the nine Indian companies examined for this study, a majority of the projects have been directed towards Bangladesh (36%); they range from railways, highways and transmission lines to solar and thermal power plants. Both Bhutan (24%) and Nepal (over 18%) have seen a high degree of involvement in hydroelectric power plants and related infrastructure (primarily transmission lines). Two of Nepal's biggest and most ambitious hydropower projects, the 900MW Upper Karnali and the 900MW Arun-3 projects, were awarded to an Indian private sector company (GMR India) and public sector company (SJVN Pvt Ltd), respectively. Both projects are considered iconic in their attempt to initiate the export of power from Nepal to India. SJVN was recently awarded another major project, the 679MW Lower Arun, reflecting the growing footprint of Indian infrastructure companies in Nepal.

Figure 2: Country-wise breakdown of projects by selected Indian companies (%)



Given its vital strategic interest to India, over the past few years Afghanistan has seen a growing engagement of Indian public and private sector firms, partly supported by development assistance. These companies have invested in various projects, including roads, dams, electricity transmission lines and substations, schools and hospitals, etc. One of the most iconic flagship projects is the 42MW Salma dam, which was built by Angelique International, SSJV Projects Pvt Ltd (a Bangalore-based infrastructure company) and BHEL, supported by Indian concessional finance. In the Maldives, India is investing in some high-visibility projects, notably the \$500-million Greater

Malé Connectivity Project (GMCP), which is supported by a combination of subsidised loans and grants from the Indian government and will be built by Afcons Infrastructure.

3.4 CSR activities and ESG standards

The rise in the internationalisation of Indian infrastructure companies, as evidenced by their increasing presence in overseas markets, bolsters the case for greater CSR responsibility and improved ESG actions and reporting. In 2013, India emerged as one of the leading countries to make CSR mandatory for a certain class of companies, via the passage of the Companies Act, 2013,¹⁰ and the CSR (Policy) Rules (the Act). This has led to increased spending on CSR projects since 2014, and a parallel rise in companies' disclosure of CSR activities. However, the data analysed for this report show that Indian companies do not perform well at communicating their performance in human resources, community development and environmental activities. Companies are not mandated to report their CSR engagements in overseas destinations but, even in relation to CSR activities implemented in India, there are notable differences in reporting standards. Some companies, such as OIA, do not publish annual reports online. Similarly, companies such as Angelique International provide information on cumulative expenditure on CSR projects without giving a systematic breakdown of the activity, project location, or the number of beneficiaries impacted. As a result, it is difficult to analyse or verify the CSR engagement of the company.

There are some good examples of CSR disclosure practices being followed by Indian companies. For instance, BHEL and HCC, in particular, provide details of their CSR interventions. Afcons Infrastructure publishes three to four newsletters annually, to communicate its major deals in domestic and foreign territories, along with its CSR activities and locations, and their social and environmental impacts on stakeholders. Secondary literature shows that firm size is often a determining factor of CSR disclosure, as a result of increased pressure on such companies to demonstrate social and environmental stewardship. In comparison, a majority of the smaller infrastructure companies have low disclosure rates, as a result of limited legal requirements. There is strong evidence that the compliance of CSR reporting of a large number of Indian companies with overseas businesses is usually driven by legal and institutional requirements (coercive measures), rather than as a result of an attempt to adhere to 'best practices', industry norms or global standards. This affects both the CSR activities and reporting of these companies, particularly in the international context, where there is no framework to capture their social or environmental impact.

In relation to ESG standards and actions, there is little incentive for Indian corporates to publicly disclose environmental information, because of the limited role played by Indian regulators both in the domestic and international context. For instance, ExIm bank rules for disbursing LOCs to Indian companies operating in overseas locations do not mandate the adoption of specific social or environmental standards; rather, socio-environmental mitigation and compensation are often left to the recipient governments and companies (Dye, 2021). Additionally, in the absence of mandatory reporting requirements, few companies in India provide environmental disclosure purely on a voluntary basis. Those that do include companies such as HCC and L&T, which publish annual sustainability reports and integrated annual reports, based on the GRI Standards and the IIRC,

¹⁰ The Companies Act, 2013 requires a certain class of profitable entities to spend at least 2% of their three-year annual average net profit on CSR activities in a particular financial year. These companies are required to provide details such as composition of the CSR committee, policy, implementation of projects, monitoring framework, reason for any failure to spend CSR funds, etc.

respectively. These reports contain detailed information on the environmental, social and governance performance of the companies on an annual basis, which provides helpful insights into the company's operations. As noted by Tyagi (2021), the push for increased ESG disclosures by companies is mainly being driven by customers and investors, or by a firm's own sustainability agenda.

There are signs that this scenario is changing. In line with the advances in the global ESG landscape, India's market regulator – the Security and Exchange Board of India (SEBI) – issued a circular in 2021, which mandates new sustainability-related reporting requirements – the Business Responsibility and Sustainability Report (BRSR). This framework will bring India's sustainability reporting up to global reporting standards.¹¹ This is an important shift for two reasons. First, the emerging markets where Indian firms operate (i.e. Sub-Saharan Africa and South Asia) are some of the most exposed to global warming and climate change-induced hazards. Therefore, ESG risks for Indian companies are bound to increase in the future. Second, other countries, such as China, are increasingly putting pressure on their domestic firms to address ESG concerns in order to stay competitive. The number of Chinese companies that produce sustainability reports on a regular basis increased exponentially over a 10-year period, rising from 19 in 2006 to 3,040 in 2016 (Wong, 2020). Therefore, rather than seeing ESG disclosure and CSR communication as a liability, Indian infrastructure companies would greatly benefit from incorporating a more integrative approach in their operations. Additionally, the voluntary adoption of the 'Equator Principles' by Indian infrastructure finance companies would set strong incentives for them to implement socially responsible and sound environmental management practices.¹² Apart from the ethical and normative dimensions, such practices would help maximise the value of companies' activity and significantly enhance their international and domestic legitimacy, along with their global competitiveness (Ervits, 2021).

¹¹ According to the circular, India's top 1,000 companies (by market capitalisation) are required to file information annually against a prescribed format that is guided by leading international standards, including the UN Guiding Principles on Business and Human Rights, the UN Sustainable Development Goals, Paris Agreement, and International Labour Organisation core conventions.

¹² The 2020 Equator Principles (EP4) are an internationally accepted credit risk management framework for determining, assessing and managing environmental and social risk in large infrastructure and industrial projects. They apply to four financial products: project finance advisory services; project finance; project-related corporate loans; and bridge loans.

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Appendix 1

Table A1: A selection of projects undertaken by Angelique International in Africa and South Asia

| | Project name | Country |
|----|--|----------------|
| 1 | 152.6km transmission line and 225KV substation, Boundiali–Ferkessédougou | Cote d'Ivoire |
| 2 | Kakobola (3x3.5MW) hydroelectric power | DRC |
| 3 | Rural electrification densification programme, Arusha | Tanzania |
| 4 | Construction of 225KV/90/16KV substation at Djibi | Cote d'Ivoire |
| 5 | Supply of electric material and construction of electric lines in 26 rural localities in the departments of Alibori, Atacora, Borgou and Donga | Benin |
| 6 | Rehabilitation and reinforcement of primary network and grid extension and customer connections, 66/33KV 40MVA Kongolote substation, 66KV H-pole transmission line | Mozambique |
| 7 | Design, supply, installation and commissioning of 90/16.5KV Anoumabo substation | Cote d'Ivoire |
| 8 | Design, supply, installation and commissioning of 225/16.5KV Djibi S/s | Cote d'Ivoire |
| 9 | Extension work on 150/30KV Kalabancoro substation and renewal work at 30/15KV Sotuba substation | Mali |
| 10 | Transmission rehabilitation for 330KV Marvel and Chertsey substations | Zimbabwe |
| 11 | Plant design, supply and installation of extension of LV single-phase line and service cable (last mile connectivity project – Lot 9) | Kenya |
| 12 | Rural electrification of Northern Province of Rwanda | Rwanda |
| 13 | 225KV transmission line Boundiali–Ferkessédougou (150KM) with substation (Lot 2.2) | Cote d'Ivoire |
| 14 | Gairezi 30MW (2x15MW) mini-hydropower plant project in Nyanga, in collaboration with BHEL | Zimbabwe |
| 15 | Design, supply, installation and commissioning of MV and LV electrical networks in the Coastal, Southwest, West and Northwest regions (Lot-2) | Cameroon |
| 16 | Design, supply, installation and commissioning of MV and LV electrical networks in Central and Southern regions (Lot 1) | Cameroon |
| 17 | Rehab and reinforcement of distribution networks and customer connections – Lot 9 | Mozambique |
| 18 | Rehab and reinforcement of distribution networks and customer connections – Lot 3 | Mozambique |
| 19 | Rural electrification project 30KV | Mozambique |
| 20 | Electrification of 67 rural localities by connection to standard network | Benin |
| 21 | Construction of 90/16.5KV substation at Anoumabo, Abidjan | Cote d'Ivoire |
| 22 | Supply and installation of 33/11KV substations, MV and LV lines, transformers and connections in Arusha region | Tanzania |
| 23 | Design, supply and installation, and refurbishment of 132/88/33KV Fig Tree substation and construction of 132/88/33KV Chibombo substation | Zambia |
| 24 | Distribution system reinforcement consisting of supply and installation of 11/0.4KV and 33/0.4KV distribution transformers, 11 and 33KV underground cables and rehabilitation of 11 and 33KV existing distribution lines in five regions | Zimbabwe |

| | | |
|----|--|---------------|
| 25 | Rural electrification project for electrification of 39 communities in Kara, Savannah, Central, Maritime and Plateaux regions | Togo |
| 26 | Reinforcement of electrical infrastructure and rural electrification (PRIELER) in 73 localities | Burkina Faso |
| 27 | Development of 20MW (2x10MW) hydropower plant at Kabu 16 in Cibitike province and construction of substation and electric transmission lines | Burundi |
| 28 | Study, supply, service and installation of 225KV transmission line from Boundiali to Ferkessédougou, with creation of substations | Cote d'Ivoire |
| 29 | Setting up of solar photovoltaic module manufacturing plant of 5MW per year capacity | Mozambique |
| 30 | Construction of 30KV transmission lines and substations, plant electrical equipment, switchyard for Mpanda Hydropower Project | Burundi |
| 31 | 5MW thermal power plant at Bujumbura | Burundi |
| 32 | 220KV transmission line from Singa to Hawatta to Gedarif with three substations (2x100MVA) | Sudan |
| 33 | Gedaref–Galabat 220KV double circuit transmission line | Sudan |
| 34 | Design, engineering and construction of 64MW (4x16MW) Grant Katende Hydro Electric Power Project in Kasai Occidental on turnkey basis | DRC |
| 35 | Rehabilitation and expansion of medium and low voltage electrical distribution systems in Uige, Luena and Kuito cities | Angola |
| 36 | Supply and installation of 8,880 solar street lighting systems in four regions | Sierra Leone |
| 37 | Construction of substation and extensions at Segou for Mali–Cote d'Ivoire interconnection project | Mali |
| 38 | Construction of 10.5MW (3x3.5MW) Kakobola hydroelectric power project on turnkey basis | DRC |
| 39 | Supply and installation of HV distribution system in Kumasi, Ghana | Ghana |
| 40 | Design, manufacture, testing, delivery, installation and commissioning of balance of plant electricals | Ethiopia |
| 41 | Substations at Koutiala and Segou | Mali |
| 42 | Mali–Cote d'Ivoire Interconnection Project (Phase III) | Mali |
| 43 | Rehabilitation and expansion of electricity distribution network | Togo |
| 44 | Supply and installation of high voltage distribution systems in Accra | Ghana |
| 45 | Rural electrification project in Nampula, Zambezia, Inhambane and Gaza Provinces | Mozambique |
| 46 | Rural electrification project – MV and LV lines, transformers and solar system | Senegal |
| 47 | Supply and execution of rehabilitation and extension of power distribution network at Labe | Guinea |
| 48 | Design, manufacture, testing, installation and commissioning of power evacuation system package facility | Ethiopia |
| 49 | Design, manufacture, testing, installation and commissioning of balance of plant electricals package facility | Ethiopia |
| 50 | 28MW (2x14MW) Nyabarongo hydroelectric power project – EPC contract | Rwanda |
| 51 | Construction of high voltage transmission line (220KV) between Ferkessédougou and Sikasso and substations at Ferkessédougou, Sikasso, Koutiala and Segou – interconnection project | Mali |

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|----|--|-------------------|
| 52 | Construction and commissioning of 20/25MVA Chilanga Cement substation and 8.5km of 33KV transmission line on turnkey basis | Zambia |
| 53 | Supply of 33 and 11KV transmission line materials and equipment for self-help electrification programme (SHEP-4) | Ghana |
| 54 | Rural electrification project | Mali |
| 55 | Construction of water supply systems, landfill sites and faecal sludge treatment plants in Nyagatare, Nyanza and Kayonza towns | Rwanda |
| 56 | Rehabilitation of potable water facilities in six communities in Sierra Leone: Lungi, Kailahun, Whitewater community, Allentown, Bluewater Community and Tender Hill | Sierra Leone |
| 57 | Water well rigs, hand pump and related equipment | DRC |
| 58 | Design, manufacture, testing, installation and commissioning of plant water systems | Ethiopia |
| 59 | Supply of potable water project in the cities of Baney, Cupapa and Riaba | Equatorial Guinea |
| 60 | Construction of water facilities in Nansio Town and Ukerewe, Tanzania (Ivatsan-ii) | Tanzania |
| 61 | Turnkey project for enhancing productivity of rice, wheat and maize crops through transfer of technology at six clusters | Mozambique |
| 62 | Setting up fruit and cashew processing plants | Benin |
| 63 | Project for increasing rice, maize and wheat yields through technology transfer | Mozambique |
| 64 | Food security project | Swaziland |
| 65 | Supply of equipment and construction works for development of 1000 ha of rice, sorghum and maize | Togo |
| 66 | Supply, installation and commissioning of tractor and agricultural equipment assembly plant with 2,000 tractors | Benin |
| 67 | Supply of 300 tractors | Chad |
| 68 | Supply of 510 tractors | Chad |
| 69 | Supply of machinery and equipment for rice farm plantation project | Cameroon |
| 70 | Construction of 30 rice mill buildings, rice stores and drying floors | Sierra Leone |
| 71 | Supply of tractors, implements, agricultural machinery and equipment | Sierra Leone |
| 72 | Supply of tractors and equipment | South Sudan |
| 73 | Agriculture and sprinkler irrigation equipment, including workshop | Burkina Faso |
| 74 | Agro machinery and tractor assembly plant, including supply of tractors | Mali |
| 75 | Rice cultivation project and processing of mango and tomato | Mali |
| 76 | Project for processing cashew nuts | Cote d'Ivoire |
| 77 | Tractor and agricultural equipment assembly plant, including supply of tractors and implements | Chad |
| 78 | National data centre | Swaziland |
| 79 | IT park | Swaziland |
| 80 | Supply of buses, mobile workshop, spares, special maintenance tools and administrative maintenance vehicles | DRC |

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|----|---|-------------|
| 81 | Design, manufacture, testing, supply, installation and commissioning of 105 KLPD ethanol plant | Ethiopia |
| 82 | Rehabilitation work and construction of sanitary infrastructure and supply and installation of medico-technical equipment | Togo |
| 83 | Supply of railway wagons, equipment and materials for enhancement of railway freight carrying capacity | Ghana |
| 84 | Supply of 100 buses | Guinea |
| 85 | Supply of buses | DRC |
| 86 | Supply of buses and transport equipment | Niger |
| 87 | Solar PV systems for 50 schools and 50 health clinics | Mozambique |
| 88 | Medical equipment for rural health | Mozambique |
| 89 | 3,000 sets of teaching and learning kits for primary schools | Zambia |
| 90 | Afghanistan–India Friendship Dam (Salma Dam) | Afghanistan |
| 91 | Hetauda–Dhalkebar–Inaruwa 400KV transmission line | Nepal |
| 92 | 33KV cable-laying work at Chitwan National Park | Nepal |

Table A2: A selection of CSR projects/activities undertaken by Angelique Foundation

| Year | Name of CSR activity | Country |
|-------------|--|----------------|
| 2018–19 | Teacher training programme for Anganwadi workers in 15 schools | India |
| 2018–19 | 840+ rural women and girls empowered in 12 villages through vocational training in stitching and design in Badaun, Uttar Pradesh | India |
| 2018–19 | 240+ village girls in 10 villages empowered in vocational training centres with beauty care and salon skills in Badaun, Uttar Pradesh | India |
| 2018–19 | 200+ women in five villages in Badaun, Uttar Pradesh trained to grow mushrooms in the leftover husks from the paddy crop | India |
| 2018–19 | Construction of 60 toilets and 30 urinals in six Municipal Corporation of Delhi (MCD) schools, and 175 toilets in 25 villages in Badaun District, Uttar Pradesh | India |
| 2018–19 | Tree planting drive in Ujhani, Badaun District, UP, planting 300 trees in 15 villages | India |
| 2018–19 | Supporting Harbilas Goyal Inter College, a Hindi-medium School in Badaun District, Uttar Pradesh | India |
| 2018–19 | Installation of machines in eight religious sites in Delhi to turn flower waste into compost | India |
| 2020-21 | Launch of libraries in seven Delhi Cantonment Board Schools under the Angelique Pustakalaya initiative. 325+ schools and 3.5 million people impacted but no detailed information on this | India |

Table A3: A selection of projects undertaken by L&T in Africa and South Asia

| | Project name | Country |
|----|--|----------------|
| 1 | JV partnership with South Africa-based Befula Investments to develop power transmission and distribution projects | South Africa |
| 2 | Lot-5 of the 612km transmission line in Kenya, part of the 1,035km-long HVDC from Ethiopia to Kenya (largest and longest HVDC in Africa; longest and largest transmission line in Eastern Africa) with capacity of 2000MW | Kenya |
| 3 | Electrification of nine counties for Kenya Power and Lighting Company Limited | Kenya |
| 4 | Construction of a pure soda ash plant for Magadi Soda Company | Kenya |
| 5 | Extension of the water transmission pipeline from the Lake Victoria Water Supply scheme to Tabora, Nzega and Igunga towns, partly funded by Indian ExIm loans | Tanzania |
| 6 | Songo-Songo Gas Pipeline (Lots 1 and 2) | Tanzania |
| 7 | 220KV transmission line between Dar es Salaam and Morogoro to electrify a standard gauge railway line | Tanzania |
| 8 | Light rail-based urban transit system | Mauritius |
| 9 | Construction of a turnkey 10.8 million litre-per-day water treatment plant at Mont Blanc | Mauritius |
| 10 | Construction of 70m-high, 12-storey cyber tower, utility buildings and site development work for Business Parks of Mauritius Limited | Mauritius |
| 11 | Construction of the Swami Vivekananda International Convention Centre | Mauritius |
| 12 | JV with Shapoorji Pallonji to build a 12-floor cyber tower, part of the Mauritius government's ambitious project 'Cyber City' in Ebene, near Port Louis | Mauritius |
| 13 | 220KV transmission lines interconnecting the substations of North Hurgada and El Qusair to the 220KV grid | Egypt |
| 14 | Ain Sokhna 500/220KV Gas Insulated Substation (GIS) for the Egyptian Electricity Transmission Company | Egypt |
| 15 | Electricity interconnection project linking the national grids of Egypt and Sudan. Project comprises a high voltage 220KV transmission line for a length of 69km within the Sudanese territory and 100km within the Egyptian territory | Egypt, Sudan |
| 16 | 400KV substation at Chlef | Algeria |
| 17 | 220KV substation at Bougezoul and a 220/60KV air insulated substation in the city of Draa Errich | Algeria |
| 18 | 60/10KV GIS in Annaba | Algeria |
| 19 | Setting-up of three central processing facilities in the Adrar province for Sonatrach-Algeria | Algeria |
| 20 | 225/60KV Substation at Dakhla with associated 60KV overhead lines and underground cables | Morocco |
| 21 | 500KV HVDC transmission line and distribution package | Kenya |
| 22 | 400/230/15KV substation and three 230/15KV substations, with power transformers and associated electrical equipment, at various locations | Ethiopia |
| 23 | 400KV substations at Phombeya and Nkhoma and a distribution package at Blantyre | Malawi |
| 24 | 400KV and 225KV transmission lines to evacuate power from the Midelt solar power station | Morocco |

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|----|--|------------|
| 25 | 500 kilometres of 400KV transmission line and a 400KV substation | Botswana |
| 26 | Supplying transmission line towers for Electricidade De Mozambique's Boane Salamanga project | Mozambique |
| 27 | Two-lane 127km flexible road from Haiya to Atbara | Sudan |
| 28 | Developing electrical and mechanical systems for Dhaka Mass Rapid Transit Development Project | Bangladesh |
| 29 | Construction of a 17km cross-country conveyor for Lafarge Surma Cement Ltd, which carries limestone and shale mined from limestone reserves in Meghalaya (India) to a cement plant in Bangladesh | Bangladesh |
| 30 | Design, supply, installation, testing and commissioning of extra high voltage transmission lines | Bangladesh |
| 31 | Design, supply, installation and commissioning of power transmission infrastructure for the 800MW Rupsha gas-fired combined-cycle power plant | Bangladesh |
| 32 | 225MW Sikalbaha Combined Cycle Power (CCP) plant near Chittagong port | Bangladesh |
| 33 | 400MW gas-fired Bibiyana natural gas-fired CCP project at Bibiyana Upzila in Hobiganj district | Bangladesh |
| 34 | 360MW Bheramara CCP project | Bangladesh |
| 35 | ITC Columbo, a 29-floor hotel tower with 371 rooms, and a 49-floor residential tower with 143 upmarket residential units | Sri Lanka |
| 36 | Kundasale Haragama water supply project in Kandy district | Sri Lanka |
| 37 | 1x168.1MW AES Kelanitissa CCP project, Colombo | Sri Lanka |
| 38 | Provision of new gravity sewers, force mains and pump stations for Kirulapone catchment area | Sri Lanka |
| 39 | 1,200MW Punatsangchu-I hydroelectric project (construction of the dam package) | Bhutan |
| 40 | 1,020MW Tala hydroelectric project (4.4km headrace tunnel section and a 960m tunnel) | Bhutan |
| 41 | Design, supply, installation, testing and commissioning of 220KV substations for Nepal Electricity Authority | Nepal |

Table A4: A selection of CSR projects/activities undertaken by L&T

| Year | Name of CSR activity | Country |
|-------------|--|----------------|
| 2015–16 | Establishment of a Science Centre at the Ondipudur Boys Higher Secondary School, Coimbatore | India |
| | Establishment of over 100 pre-schools in partnership with NGOs across the country | India |
| | Building of a new anti-retroviral therapy centre in north Mumbai | India |
| | Construction of a multi-tiered water conservation system around L&T's supercritical power station at Rajpura, Punjab | India |
| | Integrated Community Development (ICD) programme (launched in 2014) comprising the following initiatives within India: | India |
| 2016–17 | Construction of water infrastructure, including check dams, farm ponds, etc | India |
| | Empowering communities through formation of self-help groups (SHGs) | India |
| | Ensuring availability of adequate fodder for livestock | India |
| | Access to clean drinking water | India |
| | Conducting 65 trainings on agricultural techniques, animal husbandry, etc | India |
| | Creation of 1,130 kitchen gardens | India |
| | Establishment of seed banks in two villages | India |
| | 150 crop demonstrations for farmers | India |
| | 28 animal health camps | India |
| | Educational support for seven schools, benefiting 500 children | India |
| 2017–18 | Establishment of virtual learning platforms across government and government-aided schools in Maharashtra, Karnataka, Andhra Pradesh, Tamil Nadu and Uttarakhand | India |
| | Vocational, digital, and soft skills training for youth in Maharashtra, Karnataka and Tamil Nadu | India |
| | Training women from tribal communities to recreate Warli art ¹³ on modern products and further linking them to urban markets | India |
| | Construction of water and sanitation facilities in a government school in Bengaluru | India |
| 2019–20 | Digital Sakshar: digital skills imparted to 3,500 beneficiaries | India |
| | Hands-on training of students in Pune on the use of various engineering tools to create sanitiser dispensers | India |
| | Provision of laptops pre-loaded with academic software to government schools | India |

¹³ Warli folk painting is a form of tribal art mostly created by the tribal people from northern mountain ranges in the western Indian state of Maharashtra. It is believed to be one of the oldest kinds of art forms in history.

Table A5: A selection of projects undertaken by SP Group in Africa and South Asia

| | Project name | Country |
|----|---|----------------|
| 1 | The National Assembly complex in Banjul | Gambia |
| 2 | The University of The Gambia, Faraba campus | Gambia |
| 3 | Seat of Government and Presidency | Ghana |
| 4 | International Conference Centre at Niamey, the country's capital, on an EPC basis. The project was renamed the 'Mahatma Gandhi International Conference Centre' | Niger |
| 5 | The Mahatma Gandhi Information Technology & Biotech Park | Cote d'Ivoire |
| 6 | The Pedagogy University (20,000 seats), Sidi Abdellah in Algiers | Algeria |
| 7 | El Tarf University (6,000 seats) | Algeria |
| 8 | 150-bed-capacity Douera Maternity Hospital | Algeria |
| 9 | 250-bed multi-specialty hospital in Ain Defla | Algeria |
| 10 | 2,000 residential apartments (Setif, Oran, Mostaganam) | Algeria |
| 11 | Children's hospital | Ghana |
| 12 | Delhi Public School in Tema | Ghana |
| 13 | Housing project – 10,000 residential units in Kpone | Ghana |
| 14 | 12-floor cyber tower, part of the Mauritian government's ambitious project 'Cyber City' in Ebene (JV with L&T) | Mauritius |
| 15 | Les Pailles Exhibition Centre at Domaine Les Pailles | Mauritius |
| 16 | New headquarters of the Société Inter Africaine de Banque | Togo |
| 17 | Hotel Hilton – 300 rooms, Lagos | Nigeria |
| 18 | Hotel Hilton Garden Inn – 142 rooms, Lagos | Nigeria |
| 19 | Lekki Hospital in Lagos | Nigeria |
| 20 | Cancer hospital in Lagos | Nigeria |
| 21 | Al Fatah Tower project, Benghazi | Libya |
| 22 | Bab Tarabulus Complex in Tripoli | Libya |
| 23 | Lusaka City decongestion project through the construction of ring roads and upgrading of roads | Zambia |
| 24 | 90MWp solar PV plant in the Northern Cape region | South Africa |
| 25 | 2x35MW peat-fired power plant | Rwanda |
| 26 | 35-storey office complex constructed for Department of Labour, and Ministry of Labour and Labour Relations | Sri Lanka |
| 27 | Altair residential twin tower on the lake front of the Beira | Sri Lanka |
| 28 | Repair, renovation, refurbishment, reconstruction and fitting out of 160 rooms in the Hotel Kabul Serena | Afghanistan |

Table A6: A selection of CSR projects/activities undertaken by SP Group

| Year | Name of CSR activity | Country |
|-------------|--|----------------|
| Na | Nationwide campaign to provide safe drinking water and promote good health in the rural areas in India, benefiting over 10,000 schoolchildren and villages | India |
| Na | Growing of over 500 trees in 11 forests built on project sites; thousands of trees planted every World Environment Day | India |
| Na | Building of education day-care centres for improving literacy rates, supporting educational improvement programmes across 81 schools, offering skills training to empower the underprivileged rural youth | India |
| Na | Disaster relief initiatives in Uttarakhand, 2013, and in Jammu and Kashmir, 2014, providing food and water supplies, medical provisions, blankets, solar lanterns and water filter units | India |
| Na | <p>CSR activity related to the 2x35MW peat-fired power plant in Rwanda:</p> <ul style="list-style-type: none"> • Employed around 200 workers and will require support services from nearby areas • Preparation of the peat area by removing the top part of the peat land; this fertile soil will be used for agriculture in neighbouring areas • Drinking water made available to neighbouring villages by installing small filtering units • Feasibility studies launched to investigate the possibility of providing farming irrigation, and electricity to neighbouring villages and infrastructure buildings • Creation of 10m-deep artificial lakes suitable for fish farming | Rwanda |

Table A7: A selection of projects undertaken by Afcons Infrastructure in Africa and South Asia

| | Project name | Country |
|----|---|----------------|
| 1 | Tema–Akosombo Railway Line | Ghana |
| 2 | Lusaka City decongestion project | Zambia |
| 3 | General cargo terminal, Port Owendo | Gabon |
| 4 | Multiple projects in Buchanan, Tokadeh and Yekepa for Arcelor Mittal’s iron ore project, including: • Refurbishment and expansion of port facilities at Buchanan • Mine preparation and material handling facilities at Tokadeh | Liberia |
| 5 | Cruise berth facility at Les Salines Port Louis – marine works for Mauritius Port Authority | Mauritius |
| 6 | Construction of a dedicated oil jetty at the Port Louis harbour | Mauritius |
| 7 | Upgrading of port facilities | Mauritius |
| 8 | Water supply system in Kangaru – Embu | Kenya |
| 9 | Sondu Miriu hydropower project | Kenya |
| 10 | The Meru water supply project – Phases I and II | Kenya |
| 11 | 71.6km 132KV power line between Rabal and Kilifi, plus construction of a new substation and expansion of existing three substations | Kenya |
| 12 | Olkaria II geothermal project | Kenya |
| 13 | Nairobi Horticultural Centre – Embakasi | Kenya |
| 14 | Construction of a 106km 132KV power line between Voi and Taveta, construction of a new substation and expansion of an existing substation | Kenya |
| 15 | African Institute for Capacity Development offices at Jomo Kenyatta University of Agriculture and Technology, Juja | Kenya |
| 16 | Service and parts centre at Westlands for Toyota Kenya Ltd | Kenya |
| 17 | Banking hall at Guilders Bank, Nairobi | Kenya |
| 18 | Renovation of Japanese Embassy Residence on Riverside Drive | Kenya |
| 19 | Japanese Embassy – Upper Hill | Kenya |
| 20 | Three- and five-bedroom flats for Afken Developers Ltd in Kileleshwa, Nairobi | Kenya |
| 21 | Ruiru–Juja water and sanitary project | Kenya |
| 22 | Construction of office interiors at Watermark Karen | Kenya |
| 23 | Repair and renovation of 39 town houses | Kenya |
| 24 | Construction of single residential houses | Kenya |
| 25 | Extension of Lake Victoria water supply project spread over 600km in the towns of Tabora, Nzega and Iguanga | Tanzania |
| 26 | Rehabilitation and improvement of water supply system in the Zanzibar region | Tanzania |
| 27 | Water pipeline and electro-mechanical works for Rwanda Agriculture and Animal Resources Development Board | Rwanda |
| 28 | Upgrading of Deka pumping station and river water intake system in Hwange | Zimbabwe |
| 29 | Construction of a new container and hydrocarbon terminal at Nouakchott Port | Mauritania |
| 30 | Ambatovy Port development for nickel mining | Madagascar |

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| 31 | Constructing second Bhairav rail bridge project (JV with Ircon, a public sector unit of the Indian Ministry of Railways) | Bangladesh |
| 32 | Improving and maintaining sections of Dhaka–Sylhet highway and Cumilla (Moinamoti)–Brahmanbaria (Sarail) highway | Bangladesh |
| 33 | Railway project between Dhaka and Tongi (Afcons–KPTL JV) | Bangladesh |
| 34 | 51km four-lane road connecting Ashuganj river port with Akhaura land port | Bangladesh |
| 35 | Phuentsholing township development project | Bhutan |
| 36 | Greater Male Connectivity Project | Maldives |

Table A8: A selection of CSR projects/activities undertaken by Afcons Infrastructure

| Year | Name of CSR activity | Country |
|-------------|---|----------------|
| 2021 | 100kg rice donated to an orphanage in Yekepa. Rice bags were also distributed among locals living around ongoing project site | Liberia |
| 2021 | Annual festive donation drive for clothes, shoes, toys, stationery and gadgets | India |
| 2021 | Contribution towards installing a 20,000-litre capacity liquid medical oxygen storage tank at the civil district hospital, Nanded, Maharashtra | India |
| 2021 | Donation of 50 five-litre oxygen concentrators during Covid-19 | India |
| 2021 | Free Covid-19 first jabs arranged for 200 villagers from Kauri and Bakkal in the Reasi district of Jammu and Kashmir | India |
| 2021 | Donation of groceries during Ramadan, benefiting 350 families | Zanzibar |
| 2020 | Food donation drive in Copperbelt Province; kits containing cooking oil, soya, beans, salt and soap were distributed among 500 families | Zambia |
| 2020 | Provision by Afcons-KPTL DTJ project team of face masks, gloves and sanitation items to Bangladesh Railway; a month of groceries for a local orphanage arranged | Bangladesh |
| 2020 | Donation of grocery and personal hygiene kits to 500 underprivileged families; and of PPE kits to health officials | Ghana |
| 2020 | Donation drive for ration and sanitation essentials among 5,000 community members conducted; support for local schools, basketball court for children built; handwash, face masks and gloves distributed in various ministries | Zambia |
| 2020 | Donation of grocery items and sanitiser to the mayor's office for distribution in Covid-19-affected areas | Mauritania |
| 2020 | Provision of grocery items for over 200 families during Covid-19 | Cote d'Ivoire |
| 2020 | Donation of PPE kits, medicines, etc in Mumbai city hospitals | India |
| 2020 | A month's rations for 5,000 villagers in Wardha | India |
| 2020 | Assistance to the Government of Bhutan in constructing a 120m wire fence to prevent the entry of unauthorised persons; work with the Royal Bhutan Army to build emergency housing shelters during Covid-19 | Bhutan |
| 2019 | Blood donation camps in Dhaka | Bangladesh |
| 2019 | Two cleaning drives in San Pedro by company staff | Cote d'Ivoire |
| 2019 | Blood donation camp at the Nouakchott Port project site | Mauritania |
| 2019 | Stationery and cycle donation; aid for children at orphanage | Zambia |
| 2019 | Food items and other essentials for victims of Cyclone Fani | India |
| nd | Organisation of monthly HIV-AIDS awareness programmes at different locations; donation of food supplies for underprivileged children and to an orphanage in Nzega; supply of local sports teams with kits and organisation of sports camps for students | Tanzania |
| nd | Donation of 20 two-way handheld radio transceivers (walkie talkies) to the Bhutanese police force; pledge to contribute stone aggregate worth Nu 800,000 (approximately USD 9665.15) ¹⁴ to help develop better roads during the monsoons for people living in housing colonies | Bhutan |

¹⁴ Exchange rate: 1 Nu= 0.012

Table A9: A selection of projects undertaken by Sterling & Wilson in Africa and South Asia

| | Project name | Country |
|----|--|----------------|
| 1 | The Hilton Hotel on Cape Sierra Peninsula, Freetown | Sierra Leone |
| 2 | Kipe Sheraton, a 300-room luxury hotel in Conakry | Guinea |
| 3 | 90MWp, De Aar 3 solar PV project | South Africa |
| 4 | Three 175.5MWp solar PV projects under Noor PV I programme | Morocco |
| 5 | Five 322MWp solar PV projects | Egypt |
| 6 | 230MW Kom Ombu solar project | Egypt |
| 7 | 54MWp solar PV project, Lusaka | Zambia |
| 8 | 7MWp solar PV Project, Malbaza | Niger |
| 9 | A hybrid solar–diesel–storage power plant in Agadez | Niger |
| 10 | 47.11MWp solar PV project, Hardap | Namibia |
| 11 | Hotel Royal Continental, Niamey | Niger |
| 12 | 52MWp Malindi solar plant, southeast Kenya | Kenya |
| 13 | Me Cure Oncology Centre, Lagos | Nigeria |
| 14 | Solar–BESS hybrid project | Nigeria |
| 15 | 60MW solar PV power project in Myensingh | Bangladesh |

Table A10: A selection of CSR projects/activities undertaken by Sterling & Wilson

| Year | Name of CSR activity | Country |
|-------------|---|----------------|
| 2020–21 | Roof-top solar projects at various schools, hospitals, ashram and research centre | India |
| 2020–21 | Contribution to academic coaching and infrastructure development (solar building and convert container) | India |
| 2020–21 | Contribution towards toilets and sanitation for school students in Nashik | India |
| 2020–21 | Contribution towards sanitary vending machine, sanitary napkins and incinerator for college students | India |
| 2020–21 | Contribution to providing housing and sanitation facilities to Karjat tribal community | India |
| 2020–21 | Contribution towards providing financial support to critical patients | India |
| 2020–21 | Contribution to set up library and language lab | India |
| 2020–21 | Contribution to anaemia reduction programmes | India |
| 2020–21 | Contribution towards academic coaching and counselling up to primary level at Chiwadi-Osmanabad | India |
| 2020–21 | Contribution to Mitti Café for training disabled youth and providing livelihood skills | India |
| 2020–21 | Contribution to skills training for blind students | India |

Table A11: A selection of projects undertaken by KEC International in Africa and South Asia

| | Project name | Country |
|----|---|----------------|
| 1 | 220KV Kawanda–Masaka transmission line project (Lot 1), part of the East African interconnection grid, connecting Uganda with Kenya and Rwanda | Uganda |
| 2 | 220KV Nkenda–Fort Portal–Hoima overhead transmission line | Uganda |
| 3 | Design, supply, and construction of 33KV distribution lines and associated low voltage networks | Uganda |
| 4 | Ethiopia–Kenya Electricity Highway Project (Lot 4) – construction of 230KV transmission line | Ethiopia |
| 5 | 220KV transmission line from Western Kenya (Turkwel) to Northwest Kenya (Kitale) | Kenya |
| 6 | Three 220/132KV substations along with associated interconnecting transmission lines for Olkaria IV and Olkaria I power stations | Kenya |
| 7 | 66KV substation | Kenya |
| 8 | Supply of railway track materials, tools and railway signalling equipment | Kenya |
| 9 | 66/33/11KV distribution lines on turnkey basis in Mount Kenya region of Nairobi | Kenya |
| 10 | Supply and installation of 220KV transmission line and bay extension | Kenya |
| 11 | Turnkey construction of 100km 110KV S/C transmission line and substation | Mozambique |
| 12 | Matalane–Maputo Line: a 400KV overhead line 43km long from Matalane to Maputo substation, Maputo | Mozambique |
| 13 | Supply and installation of Optical Power Ground Wire (OPGW) cable and accessories | Namibia |
| 14 | 350KV double-circuit bipolar HVDC transmission line (306km) from Bagani to Zambezi | Namibia |
| 15 | Supply and laying of cable and other accessories for 207km 220KV transmission line Van Eck–Osona–Omburualong and Khan–Rossing | Namibia |
| 16 | Five turnkey projects of 400KV, 200KV and 60KV covering single and double circuit transmission lines of 858 km | Algeria |
| 17 | 330KV and 220KV transmission lines | Zambia |
| 18 | 132KV Mpanshya–Chitope overhead transmission line; 33KV overhead lines and LVABC lines; 33/11KV Luangwa substation | Zambia |
| 19 | 90\150\225\400KV transmission lines | Tunisia |
| 20 | 400KV power line connecting Edea to Nyom II in the Littoral and Yaoundé regions | Cameroon |
| 21 | Design, supply and construction of 500KV double-circuit lines – Lot I from Abu Quir to Kafr El-Zayat (97 km) and Lot II from Kafr El-Zayat to Bassous (99 km) | Egypt |
| 22 | Rehabilitation, reinforcement and extension of electricity distribution network for N'djamena | Chad |
| 23 | 161KV substation | Ghana |
| 24 | 330KV transmission line from Volta substation in Tema to Tornu near Dzodze | Ghana |
| 25 | Supply and construction of 765KV transmission line between Gamma and Kappa (Section B) | South Africa |
| 26 | Supply and installation of OPGW on the existing 220KV and 500KV transmission lines | DRC |

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| 27 | Design, supply and erection of 400KV double-circuit transmission line under the Tanzania Backbone Transmission Investment Project | Tanzania |
| 28 | 225KV transmission line package and extension of associated substations | Cote d'Ivoire |
| 29 | 225KV double-circuit overhead transmission line and associated substations | Mali |
| 30 | 225KV double-circuit overhead transmission line and associated substations | Senegal |
| 31 | 220KV overhead transmission line | Burundi |
| 32 | Supply of 400KV transmission line structures | Angola |
| 33 | Supply and erection of 132KV double circuit transmission line on turnkey basis between Goalpara and Bagerhat | Bangladesh |
| 34 | 132KV double-circuit transmission line between Jamalpur-Sherpur and Fenchuganj-Kulauara | Bangladesh |
| 35 | 400KV transmission line project | Bangladesh |
| 36 | Reconductor order of 132KV transmission line | Bangladesh |
| 37 | Construction of 132KV transmission lines | Bangladesh |
| 38 | Design, supply and construction of 61km 230KkV DC transmission line on turnkey basis between Barisal, Bhola and Borhanuddin | Bangladesh |
| 39 | Design, supply, installation, testing and commissioning of 230KV and 132KV transmission lines in Northern and Western Zones | Bangladesh |
| 40 | Transmission and distribution business in Bangladesh for design, supply and installation of 400KV Meghnaghat–Madunaghat double-circuit transmission line | Bangladesh |
| 41 | 400KV transmission line | Bangladesh |
| 42 | 220KV substation | Bhutan |
| 43 | 400KV double-circuit transmission line Wangdue–Jigmeling | Bhutan |
| 44 | 400KV GIS substation | Bhutan |
| 45 | Supply and construction of pile foundation for 400KV D/C river crossing transmission line | Bhutan |
| 46 | 220KV transmission line and 132/33KV AIS substation | Nepal |
| 47 | 49km transmission line and substation for Upper Tamakoshi Hydropower Limited | Nepal |
| 48 | Design, supply and construction of 132KV transmission line in Lamahi, Dang | Nepal |
| 49 | 220KV transmission line project | Nepal |
| 50 | 2x110KV transmission lines totalling over 100 km; four substations and eight power distribution systems of 20KV each | Afghanistan |
| 51 | A 76-mile (122.31 km)-long, 220KV double-circuit transmission line between Arghandi and Ghazni | Afghanistan |
| 52 | 220KV substations between Sayadabad and Ghazni | Afghanistan |
| 53 | 220KV double-circuit overhead transmission lines between Kunduz and Taloqan substations on turnkey basis | Afghanistan |
| 54 | 220KV transmission line between Chimtala and Kabul | Afghanistan |
| 55 | Two 500KV HVDC transmission lines | Afghanistan |
| 56 | 132KV double circuit transmission line on turnkey basis between Ambalangoda and Galle grid substation. | Sri Lanka |

Table A12: A selection of CSR projects/activities undertaken by KEC International

| Year | Name of CSR activity | Country |
|-------------|---|----------------|
| 2020–21 | Vocational skills training for entry-level jobs in healthcare industry: 1,456 trained | India |
| | Two-wheeler riding training to secure employment as a delivery executive: 343 trained | India |
| | Skills training and support for skills or trades in local demand, such as solar PV technician, small business entrepreneur: 448 trained | India |
| | Vocational skills training for entry level jobs: 401 beneficiaries | India |
| | Vocational skills training in digital skills such as hardware, networking, digital marketing, ITI, etc: 381 beneficiaries | India |
| | Vocational skills training for entry-level jobs in high-demand infrastructure sector, for roles such as construction worker, electrician, mason, etc: 401 beneficiaries | India |
| | Functional English classes for 60,000 children | India |
| | Capacity building for government schoolteachers: 1,450 teachers | India |
| | Restoration and revival of sites of historical significance | India |
| | Covid-19 relief activities | India |
| 2019–20 | Covid-19 relief initiatives | India |
| | Preventive eye care to communities (37,599 beneficiaries) | India |
| | Enhancement of functional English skills and improving infrastructure in government schools, impacting 1,127 government schoolteachers, 115 government and municipal schools and 2,495 children | India |
| | Essential skills training and employment opportunities for young people: 952 beneficiaries | India |
| | Healthcare and first-aid training: 837+ women | India |
| | Livelihood training for rural women in the logistics sector: 60 beneficiaries | India |
| | installation of water huts, water ATMs for local communities | India |
| | Upgrading of technical infrastructure and facilitation of on-the-job training in Wardha, Maharashtra: 112 beneficiaries | India |

Table A13: A selection of projects undertaken by OIA in Africa and South Asia

| | Project name | Country |
|----|--|----------------|
| 1 | Finchaa sugar factory expansion project | Ethiopia |
| 2 | Tendaho sugar factory phases I and II | Ethiopia |
| 3 | Design, manufacture, testing and supply of equipment and material for 132KV power transmission lines, substation and distribution projects | Ethiopia |
| 4 | Rural electrification (Lots 2 and 3) | Burkina Faso |
| 5 | 18MW heavy fuel oil base load grid-connected engine-based power generation project with associated tank farm and electrical evacuation system | Comoros |
| 6 | Rural electrification in Gaza Province | Mozambique |
| 7 | Rural electrification in Niassa, Cabo Delgado and Manica | Mozambique |
| 8 | Rural electrification in Gaza Province | Mozambique |
| 9 | Rural electrification and transmission project | DRC |
| 10 | Line design, supply and installation of low- and medium-voltage lines and service connection in Gasabo District | Rwanda |
| 11 | Plant design supply and installation of low- and medium-voltage lines and service connection in Kinyihira, Mwendo, Nyarusange and Mushishiro sectors in Southern Province | Rwanda |
| 12 | Plant design, supply and installation of low- and medium-voltage lines and service connections in Ngororero District plus addendum for the supply of additional materials | Rwanda |
| 13 | Scaling Up Energy Access Project (SEAP)–Component B2 Rural Electrification in Western Province (Lots 3, 5 8) | Rwanda |
| 14 | Lindi Water Supply and Sanitation Project | Tanzania |
| 15 | Rehabilitation of Chalinze water treatment plant, supply and installation of secondary and tertiary distribution network and construction of reservoirs in Chalinze villages | Tanzania |
| 16 | Detailed design, engineering and civil works for plant and equipment for Mashkour sugar project | Sudan |
| 17 | Construction of 485 housing units on design–build basis | Maldives |

Table A14: A selection of CSR projects/activities undertaken by OIA

| Year | Name of CSR activity | Country |
|-------------|---|----------------|
| 2013 | Establishment of the OIA Africa Health and Welfare Endowment (a Special Purpose Vehicle organisation) and construction of a state-of-the-art ophthalmology facility (eye hospital) in Addis Ababa | Ethiopia |
| 2008 | Donation of \$50,000 to the archbishop of the Ethiopian Orthodox church for the construction of a school dormitory and an orphanage | Ethiopia |
| nd | 11 public standpipes made available and 24 more in the process of being set up at various locations as part of the Lindi Water Supply and Sanitation Project. 1,100 applications from local households asking for individual water connections were under consideration | Tanzania |

Table A15: A selection of projects undertaken by Hindustan Construction Company (HCC) in Africa and South Asia

| | Project | Country |
|---|--|----------------|
| 1 | 118MW Nikachhu project (civil work) | Bhutan |
| 2 | 60MW Kiruchu (civil work) | Bhutan |
| 3 | 1020MW Tala dam (civil work) | Bhutan |
| 4 | 126MW Dagachhu (civil work) | Bhutan |
| 5 | 1200MW Punatsangchhu-I (tunnelling and hydro-mechanical works) | Bhutan |
| 6 | Rooppur nuclear power project | Bangladesh |
| 7 | 700MW Karuma hydropower | Uganda |

Table A16: A selection of CSR projects/activities undertaken by HCC

| Year | Name of CSR activity | Country |
|-------------|--|----------------|
| 2020–21 | Provision of support such as an ambulance facility, food and drinking water to local communities in the Vishugad Pipalkoti Hydroelectric project, Tapovan Vishnugad Hydro Electric Project, Uttarakhand, Rajasthan Atomic Power Project 7 and 8, and in the tribal area of Tara village District Raigad, Maharashtra | India |
| | Contribution to Homi Bhabha Cancer Hospital and Research Centre, Vishakhapatnam, Andhra Pradesh, to develop patient amenities | India |
| | Offer of essential support during the Uttarakhand glacier break disaster in 2021 to the police, National Disaster Risk Force, military and local administration through provision of food, first-aid facilities, two ambulances, manpower, heavy earth-moving machines and materials, lighting and ventilation ducts, diesel generator, transport vehicles, technical support, and guidance for disaster management team | India |
| | HIV-AIDS workplace policy created; adoption of an intervention programme focusing on educating and raising HIV-AIDS awareness among migrant workers on company's projects | India |
| | Installation of wastewater treatment plants at various projects in India; commissioning of a decentralised wastewater treatment system at the Bogibeel road and bridge project site; engagement in national and international forums; rejuvenation of diversion-based irrigation system on river Mhalungi at Sinnar (Maharashtra) for water conservation | India |
| 2019–20 | Provision of necessary support (ambulance facility, food and drinking water) to local communities, and stranded pilgrims during the Covid-19 lockdown in the Vishugad Pipalkoti Hydroelectric project, Uttarakhand from 25 March 2020 onwards | India |
| | Provision of food and medical help to the local communities near HCC's Numaligarh–Jorhat Road Project during a flood in August 2019 | India |
| | Provision of groceries and food to flood-affected communities at Manic Chowk District Malda at NH-34 Pkg-4 West Bengal in September 2019 | India |
| 2018–19 | Support for the wrestling competition organised near the T13 rail link tunnel project (Jammu & Kashmir) in order to boost local sports activities | India |
| | Provision of monetary support for educational purposes at Numaligarh–Jorhat road project (Assam) | India |
| | Rescue operation at Majerhat Bridge, Alipore in Kolkata on National Highway 117 | India |
| | Support to relief work after bridge collapse near CST station Mumbai | India |
| 2017–18 | Beach clean-up activity during and after Ganesh Festival at seashore in Mumbai, Maharashtra | India |
| | Free heart-care awareness camp and medical check-ups for more than 100 elderly persons in Mumbai, Maharashtra | India |
| | Distribution of essential goods and food for flood-affected community during the floods at Araria, Bihar | India |
| | Provision of transport facilities, supply of food and water for pilgrims affected by landslides at Joshimath, Uttarakhand | India |

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| | Provision of drinking water, basic food and refreshment and temporary shelters to over 700 families for five days during floods at Farakka, West Bengal | India |
| | Educational support for poor and needy students from Ramsoo and Bandipora in Jammu & Kashmir and Assam | India |
| 2016–17 | Sports gear worth Rs 2.24 lakh (USD 2780.4) ¹⁵ provided to the Sports Authority of Imphal (Manipur), for sports promotion among students and children in the community | India |
| | Provision of safe drinking water to the communities around some project sites such as Kishanganga hydropower project in Jammu & Kashmir | India |
| | Construction of sanitation facilities (toilets) in some communities around project locations, such as Numaligarh–Jorhat road project in Assam | India |
| | Blood donation camp held in Delhi | India |
| | Healthcare products for the elderly and for underprivileged children in communities around DMRC CC66 project in Delhi | India |
| | Tree planting work in the vicinity of the Sawrakuddu hydropower project site, Himachal Pradesh | India |
| | Carrying out of an awareness programme in Chamoli district, Uttarakhand to educate farmers on better agricultural practices, small-scale industries, animal husbandry and gardening products | India |
| | Construction of a multipurpose sports stadium at Gurez, close to the Kishanganga hydroelectric power project in Jammu & Kashmir | India |

¹⁵ Exchange rate: 1 INR= 0.012 USD; In Indian currency, a lakh is equivalent to one hundred thousand.

Table A17: A selection of projects undertaken by Bharat Heavy Electricals Limited (BHEL) in Africa and South Asia

| | Projects | Country |
|----|---|----------------|
| 1 | Electro-mechanical (EM) works for 4x225MW Arun-3 hydro project | Nepal |
| 2 | EM works for 40MW Rahughat hydro project, supported by ExIm loan | Nepal |
| 3 | 2x30MW hydro generating sets at Kulekhani-I HEP, 1980 | Nepal |
| 4 | 3x5MW Devighat hydropower project in 1983, successfully renovated, modernised and upgraded in 2011 | Nepal |
| 5 | 1320MW Maitree Super Thermal Power Project | Bangladesh |
| 6 | 3800KW slip ring induction motor (SRIM) for Lafarge Holcim Bangladesh Ltd | Bangladesh |
| 7 | 100MW Baghabari gas turbine power project | Bangladesh |
| 8 | 2x120MW Siddhirganj gas turbine power project | Bangladesh |
| 9 | Establishment of the 220KV Baghabari and Ishurdi substation | Bangladesh |
| 10 | Two 220/20KV substations, part of the 220KV Phul e Khumri–Kabul transmission system | Afghanistan |
| 11 | 2x14MW Salma hydroelectric project | Afghanistan |
| 12 | 336MW Chukha hydropower project (EM equipment) | Bhutan |
| 13 | 1,020MW Tala hydropower project (EM equipment) | Bhutan |
| 14 | 1,200MW Punatsangchhu-I (EM equipment) | Bhutan |
| 15 | 1,020MW Punatsangchhu-II (EM equipment) | Bhutan |
| 16 | 60MW Kurichhu hydropower project (EM equipment) | Bhutan |
| 17 | 720MW Mangdecchu (EM work) | Bhutan |
| 18 | 900MW (4x156MW + 2x156MW) gas-based Western Mountain turnkey projects | Libya |
| 19 | 2x120MW Tripoli West thermal power project | Libya |
| 20 | 500MW Um Dabakir (Kosti) thermal power project | Sudan |
| 21 | 2x14MW Nyabarongo hydropower plant | Rwanda |
| 22 | 125MW Sendou coal-based power plant | Senegal |
| 23 | 3050, 1400, 950, 550 and 370KW SRIM motors for Shayona Cement Corporation | Malawi |
| 24 | Steam turbine and generators for sugar factories in Finchaa and Tendaho – I | Ethiopia |
| 25 | 26MW Calabar gas-based power project and 1.3MW Kaduna solar mini-grid projects | Nigeria |
| 26 | EPC for 8MW Henrietta solar plant | Mauritius |
| 27 | EPC and O&M contractor for 32MW Djermaya solar plant and BESS, the transmission line, and an extension of the Lamadji substation on a turnkey basis | Chad |
| 28 | Bulawayo thermal power station project | Zimbabwe |
| 29 | 4x125MW Kosti oil-fired thermal power plant | Sudan |
| 30 | Gairezi 30MW (2x15MW) mini-hydropower plant project in Nyanga, in collaboration with Angelique International | Zimbabwe |
| 31 | Dualling of the Atbara–Haiya Road, total length 129 km | Sudan |
| 32 | Supply of industrial motors for cement plants | Togo |
| 33 | Supply of industrial motors for cement plants | Benin |
| 34 | 64MW Grand Katende hydro project | Congo |
| 35 | 18MW HFO-fired power plant | Comoros |
| 36 | Boiler project for the 230MW Al-Arish power station | Egypt |
| 37 | Supply, installation, and commissioning of 14 transformers of nearly 3000MVA capacity | Egypt |

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| 38 | 1300KW Motor for TCI Sanmar Chemicals SAE | Egypt |
| 39 | 700MW Karuma hydropower project | Uganda |
| 40 | Development and supply of three-phase AC induction motors and traction alternators for 3,000HP cape gauge locomotive applications for Mozambique Railways | Mozambique |
| 41 | 1,300KW SRIM from Cimentos de Mozambique | Mozambique |
| 42 | 400MW power station | Ghana |

Table A18: A selection of CSR projects/activities undertaken by BHEL

| Year | Name of CSR activity | Country |
|--|--|----------------|
| 2020–21 | Construction of bio-digester toilets in Haridwar and Rishikesh – 22 clusters completed | India |
| | Construction of toilet block in Christian cemeteries in the Bairagarh and Bhadbhada areas of Bhopal | India |
| | Distribution of scholarships in BHEL-adopted villages for 15 physically challenged ITI students | India |
| | Financial support for construction of tin shed at Govt Hr Primary School, Bikaner (Rajasthan) | India |
| | Provision of Antihemophilic Factors in various aspirational districts ¹⁶ across India | India |
| | Financial support for free cataract surgery for blind patients in Bihar and Jharkhand | India |
| | Financial support for distribution of aids and appliances to Divyangjan at aspirational districts such as Haridwar (Uttarakhand), Khammam (Telangana), Damoh (Madhya Pradesh) and Khagaria (Bihar) | India |
| | Financial support for treating children born with club foot disability using Ponseti method at Rishikesh (Uttarakhand), Jhansi (UP), Guwahati (Assam) and Bhubaneswar (Odisha) | India |
| | Financial support for providing service of three mobile healthcare units, one each at Satpura (MP), Bikaner (Rajasthan) and Noida (UP) | India |
| | Financial support for medical assistance to 200 children, and medical equipment for hospitals and palliative care centre in aspirational districts | India |
| | Financial support for construction of bridge and road across the canal in Bangalore North Taluk | India |
| | Distribution of wheelchairs to rural poor people in Chennai, Tamil Nadu | India |
| | Financial support for installation of heritage street lighting system in Varanasi | India |
| | Financial support for motivating agrarian communities of Kandhamal (Odisha) aspirational district to pursue economic transformation | India |
| | Vocational and skills development training for differently abled and visually impaired children in Vizag, Andhra Pradesh | India |
| Distribution of essential grocery items to the affected families of workers during flash floods in Chamoli district, Uttarakhand | India | |

¹⁶ The Aspirational Districts programme was launched in 2018 by the Government of India to prioritize the transformation of 112 most under-developed districts in India.