

August 13, 2026

To,
Corporate Relations Department
BSE Limited
2nd Floor, P.J. Towers,
Dalal Street,
Mumbai – 400 001
SCRIP CODE: 544379

To,
Corporate Relations Department
National Stock Exchange of India Ltd.
Exchange Plaza, Plot No. C/1, G-Block,
Bandra Kurla Complex, Bandra (E),
Mumbai – 400 051.
SYMBOL: PRABHA

Sub.: Business Responsibility and Sustainability Report for the financial year ended on March 31, 2026.

Dear Sir/Ma'am,

With reference to Regulation 34(2) of Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), we would like to submit the Business Responsibility and Sustainability Report of the Company for the Financial Year ended on March 31, 2026.

The Annual Report containing the Business Responsibility and Sustainability Report is also uploaded on the Company's website and can be accessed at www.prabhaenergy.com.

You are requested to consider the same for your reference and record.

Thanking you,

Yours faithfully,

For, Prabha Energy Limited

Nikita Agarwalla
Company Secretary & Compliance Officer
Membership No. A69933

Encl: as above



BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING

SECTION A: GENERAL DISCLOSURE

I. Details of Listed Entity

Sr. No.	Particulars	
1.	Corporate Identity Number (CIN) of the Listed Entity	: L40102GJ2009PLC057716
2.	Name of the Listed Entity	: Prabha Energy Limited
3.	Date of incorporation	: 05-08-2009
4.	Registered office address	: 12A, Abhishree Corpoarte Park, Opp Swagat BRTS Bus Stop, Ambli Bopal Road, Bopal, Ahmedabad, 380058
5.	Corporate Office Address	: 12A, Abhishree Corpoarte Park, Opp Swagat BRTS Bus Stop, Ambli Bopal Road, Bopal, Ahmedabad, 380058
6.	E-mail	: cs@prabhaenergy.com
7.	Telephone	: 02717-488611
8.	Website	: www.prabhaenergy.com
9.	Financial year for which reporting is being done	: 2025-26
10.	Name of the Stock Exchange(s) where shares are listed	: BSE Limited National Stock Exchange of India Limited
11.	Paid-up Capital	: ₹ 1369.06 Crores
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	: Mr. Vishal G. Palkhiwala, Director and Chief Financial Officer email: cs@prabhaenergy.com phone number: 02717-488611
13.	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together)	: Standalone basis
14.	Whether the Company has undertaken assessment or assurance of the BRSR Core	: No
15.	Name of assurance provider	: Not Applicable
16.	Type of assurance obtained	: Not Applicable

II. Product & Services

17. Details of business activities (accounting for 90% of the turnover):

Description of Main Activity	Description of Business Activity	% of Turnover of the entity
Oil and Gas Exploration, Production and Trading	Sale of Natural Gas	99.20 %

18. Products/Services sold by the entity (accounting for 90% of the turnover):

Sr. No	Products/Services Activity	NIC Code	% of Total Turnover Contributed
a)	Sale of Natural Gas	0620	99.20%



III. Operations

19. Number of locations where plants and/or operations/offices of the entity are situated:

Location	Number of Plants/Cites	Number of Offices	Total
National	01	03	04
International	-	-	-

20. Markets served by the entity:

a. Number of Locations

Locations	Total
National (No. of States)	02
International (No. of Countries)	0

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

NIL

c. A brief on types of customers

Prabha Energy Limited serves business-to-business (B2B) customers operating in the energy and industrial sectors. The Company's customer base comprises public sector undertakings, gas marketing and trading companies, industrial and commercial gas consumers, and other bulk buyers of natural gas. The Company enters into commercial gas sale arrangements with institutional customers and, with connectivity to the National Gas Grid, aims to supply natural gas to customers across India. As of the reporting period, the Company had executed gas sale contracts for institutional customers and does not have a retail customer base.

IV. Employees

21. Details as at the end of Financial Year 2025-26:

a. Employees and workers (including differently abled)

S. No	Particulars	Total (A)	Male		Female		Others	
			No. (B)	%(B/A)	No. (C)	%(C/A)	No. (H)	%(H/A)
EMPLOYEES								
i)	Permanent (D)	13	12	92.31%	01	7.69%	-	-
ii).	Other than Permanent (E)	-	-	-	-	-	-	-
iii).	Total employees (D + E)	13	12	92.31%	01	7.69%	-	-
WORKERS								
iv)	Permanent (F)	-	-	-	-	-	-	-
v)	Other than Permanent (G)	166	159	95.78%	07	4.22%	-	-
vi)	Total Workers (F + G)	166	159	95.78%	07	4.22%	-	-

b. Differently abled Employees and workers

S. No	Particulars	Total (A)	Male		Female		Others	
			No. (B)	%(B/A)	No. (C)	%(C/A)	No. (H)	%(H/A)
DIFFERENTLY ABLED WORKERS								
i)	Permanent (D)	-	-	-	-	-	-	-
ii).	Other than Permanent (E)	-	-	-	-	-	-	-
iii).	Total employees (D + E)	-	-	-	-	-	-	-
WORKERS								
iv)	Permanent (F)	-	-	-	-	-	-	-
v)	Other than Permanent (G)	-	-	-	-	-	-	-
vi)	Total Workers (F + G)	-	-	-	-	-	-	-



22. Participation/Inclusion/Representation of women:

Particulars	Total (A)	No. and percentage of Females	
		No. (B)	% (B/A)
Board of Directors	6	2	33.33
Key Management Personnel	3*	1	33.33

*The Board of Directors consist of 1 Managing Director, 2 Executive Director and 3 Non-Executive Directors. Besides, the Company Secretary and Chief Financial Officer have been considered for the purpose of Key Management Personnel (under Section 203 of the CA 2013), including 1 Managing Director being considered again under the Key Managerial Personnel, so as to have a clarity on percentage of females mentioned under the head KMP.

23. Turnover rate for permanent employees and workers:

	FY 2025-26				FY 2024-25				FY 2023-24			
	Male	Female	Other	Total	Male	Female	Other	Total	Male	Female	Other	Total
Permanent Employees	-	-	-	-	-	-	-	-	-	-	-	-
Permanent Workers	-	-	-	-	-	-	-	-	-	-	-	-

V. Holding, Subsidiary and Associate Companies (Including Joint Ventures)

24. Names of holding/subsidiary/associate companies/joint ventures:

Sr. No	Name of the holding/ subsidiary/ associate companies/joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the Entity indicated at Column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
a)	Deep Energy LLC	Subsidiary Company	91.52%	No

VI. CSR Details

25. Whether CSR is applicable as per section 135 of Companies Act, 2013: No

a)	Turnover (In ₹)	: 4,47,12,093
b)	Net Worth (In ₹)	: 4,34,50,11,294

VII. Transparency And Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 2025-26			FY 2024-25		
		Number of Complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of Complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	https://prabhaenergy.com/policies-and-statutory-data/	-	-	-	-	-	-
Investors (other than shareholders)	-	-	-	-	-	-	-



Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 2025-26			FY 2024-25		
		Number of Complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of Complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Shareholders	https://prabhaenergy.com/policies-and-statutory-data/	-	-	-	-	-	-
Employees and workers	https://prabhaenergy.com/policies-and-statutory-data/	-	-	-	-	-	-
Customers	https://prabhaenergy.com/contact-us/	-	-	-	-	-	-
Value Chain Partners	https://prabhaenergy.com/policies-and-statutory-data/	-	-	-	-	-	-
Others (Please specify)	NA	-	-	-	-	-	-

27. Overview of the entity's material responsible business conduct issues

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

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1.	Energy Security and Energy Transition	Opportunity	The Company contributes to India's energy security through the exploration and production of domestic crude oil and natural gas, thereby supporting the country's objective of reducing dependence on imported hydrocarbons. Natural gas, being a comparatively cleaner fossil fuel, also supports India's transition towards a lower-carbon energy mix.	-	Positive



2.	Human Capital Management	Opportunity	Your Company's continued success depends on attracting, developing and retaining a skilled and competent workforce. The Company fosters a safe, inclusive and performance-oriented work environment while providing learning and development opportunities to support sustainable business growth.	-	Positive
3.	Occupational Health, Safety and Well-being	Risk	Exploration and production activities involve inherent occupational health and safety risks for employees and contractors, requiring continuous focus on safe operations.	The Company maintains safety management systems, implements standard operating procedures, periodic inspections and emergency preparedness measures to minimise operational risks.	Negative
4.	Environmental Protection and Regulatory Compliance	Risk	The Company's exploration and production activities are subject to environmental laws and regulatory requirements. Non-compliance may adversely impact operations, reputation and stakeholder confidence.	The Company monitors compliance with applicable environmental laws, undertakes periodic environmental monitoring, and implements appropriate control measures to minimise environmental risks.	Negative

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

P1	Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.
P2	Businesses should provide goods and services in a manner that is sustainable and safe.
P3	Businesses should respect and promote the well-being of all employees, including those in their value chains.
P4	Businesses should respect the interests of and be responsive to all its stakeholders.
P5	Businesses should respect and promote human rights.
P6	Businesses should respect and make efforts to protect and restore the environment.
P7	Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent.
P8	Businesses should promote inclusive growth and equitable development.
P9	Businesses should engage with and provide value to their consumers in a responsible manner.



Disclosure Questions	P1 (Please refer Point P1)	P2 (Please refer Point P2)	P3 (Please refer Point P3)	P4 (Please refer Point P4)	P5 (Please refer Point P5)	P6 (Please refer Point P6)	P7 (Please refer Point P7)	P8 (Please refer Point P8)	P9 (Please refer Point P9)
Policy and management processes									
a. Whether your Company's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c. Web Link of the Policies, if available	https://prabhaenergy.com/policies-and-statutory-data/								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	No	No	No	No	No	No	No	No	No
4. Name of the national and international codes/certifications/labels/standards (e.g.Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	PEL's Business Responsibility Policy is based on National Voluntary Guidelines on Social, Environmental and Economic Responsibilities of Business as released by Ministry of Corporate Affairs, Government of India.								
5. Specific commitments, goals and targets set by the company with defined timelines, if any	-								
6. Performance of the company against the specific commitments, goals and targets along with reasons in case the same are not met.	-								



Governance, leadership and oversight

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

PEL is in its process of visualizing a promising future, has been undertaking efforts to align and integrate its goals with the Environment, Social and Governance (ESG) aspects of business and to build innovative business models. The Company endeavors to address a majority of the Sustainable Development Goals (SDGs) aimed at building economic capital, ensuring environmental integrity, enabling economic development and building social capital.

8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr. Vishal G. Palkhiwala Director and Chief Financial Officer DIN: 09695011
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	No

10. Details of review of NGRBCs by the Company:

Subject for review	Indicate whether review was undertaken by the Director/Committee of the Board/Any other Committee					Frequency (Annually/ Half-yearly/ Quarterly/ Any other – please specify)			
	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	All policies outlined have been approved by the Board of the Company. To ensure compliance and effectiveness the committees of the Board takes necessary follow up actions, annually internal audits and reviews are conducted on all policies and processes within the Company. This ongoing evaluation guarantees that our policies and procedures align with industry standards and best practices.								
Compliance with statutory requirements of relevance to the principles and rectification of any non – compliance	The Company complies with all applicable regulations and the same are reviewed by the Committees of the Board of the Company annually.								

11. Has the Company carried out independent assessment/evaluation of the working of its policies by external agency? (Yes/ No) If yes, provide the name of the agency-No

P1	P2	P3	P4	P5	P6	P7	P8	P9
No								

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

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The Company does not consider the principles material to its business (Yes/No)									
The Company is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
The Company does not have the financial or/human and technical resources available for the task (Yes/ No)									
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

Not Applicable



SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

PRINCIPLE 1: BUSINESSES SHOULD CONDUCT AND GOVERN THEMSELVES WITH INTEGRITY, AND IN A MANNER THAT IS ETHICAL, TRANSPARENT AND ACCOUNTABLE

Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	% age of persons in respective category covered by the awareness programmes
Board of Directors	02	Cybersecurity and Data Privacy, ESG Principles, Risk Management and Internal Controls, Anti-Corruption & Ethical Conduct	100%
Key Managerial Personnel	02	Cybersecurity and Data Privacy, ESG Principles, Risk Management and Internal Controls, Anti-Corruption & Ethical Conduct	100%
Employees other than Board of Directors & Key Managerial Personnel	02	Communication Skills, Safety Related, Punctuality	15%

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

Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/ No)
Penalty/ Fine	-	-	-	-	-
Settlement	-	-	-	-	-
Compounding fee	-	-	-	-	-
Non-Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/ No)
Imprisonment	-	-	-	-	-
Punishment	-	-	-	-	-



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

Not Applicable.

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

The Company has not formally adopted a separate anti-corruption or anti-bribery policy. However, the Company follows a zero-tolerance approach towards bribery, kickbacks, and facilitation payments. Employees are prohibited from offering, soliciting, or accepting anything of value to improperly influence any business decision. The Company also requires appropriate due diligence on third parties and the inclusion of anti-corruption provisions in contracts with business partners to promote ethical business conduct and compliance with applicable laws

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

	FY 2025-26	FY 2024-25
Directors	0	0
KMP	0	0
Employees	0	0
Workers	0	0

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

	FY 2025-26		FY 2024-25	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	-	0	-
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	-	0	-

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

Not Applicable as there are no incidents noted.

7. Number of days of accounts payables ((Accounts payable *365) / Cost of goods/services procured) in the following format

	FY 2025-26	FY 2024-25
Number of days of accounts payables	290	220

8. Open-ness of business

Provide details of concentration of purchases and sales with trading houses, dealers, and related parties along-with loans and advances & investments, with related parties, in the following format:

Parameter	Metrics	FY 2025-26	FY 2024-25
Concentration of Purchases	a. (i) Purchases from trading houses	1,56,31,122	1,39,97,150
	(ii) Total Purchases	64,88,43,277	69,66,63,985
	(iii) Purchases from trading house as % of total purchases	2.41%	2.01%
	b. Number of trading houses where purchases are made	02	02
	c. (i) Purchases from top 10 trading houses	1,56,31,122	1,39,97,150
	(ii) Total Purchases trading houses	1,56,31,122	1,39,97,150
	(iii) Purchases from top 10 trading houses as % of total purchases from trading houses	100%	100%



Parameter	Metrics	FY 2025-26	FY 2024-25
Concentration of Sales	a. (i) Sales to dealer/distributors	4,43,54,388	1,57,72,133
	(ii) Total Sales	4,47,12,093	1,57,75,104
	(iii) Sales to dealers/distributors as % of total Sales	99.20%	99.98%
	b. Number of dealers/distributors to whom sales are made	04	04
	c. (i) Sales to top 10 dealers/distributors	4,43,54,388	1,57,72,133
	(ii) Total Sales to dealers/distributors	4,43,54,388	1,57,72,133
	(iii) Sales to dealers/distributors as % of total sales to dealers/distributors	100%	100.00%
Parameter	Metrics	FY 2025-26	FY 2024-25
Share of RPTs in	a. (i) Purchases with related parties	24,20,86,466	13,39,44,215
	(ii) Total Purchases	64,88,43,277	69,66,63,985
	(iii) Purchases with related parties as % of total purchases	37.31%	19.23%
	b. (i) Sales to related parties	3,00,000	-
	(ii) Total Sales	4,47,12,093	1,57,75,104
	(iii) Sales to related parties as % of Total Sales	0.67 %	-
	c. (i) Loans & Advances given to related parties as % of total loans & advances	NIL	NIL
	(ii) Total loans & advances		
	(iii) Loans & Advances given to related parties as % of total loans & advances		
	d. (i) Investments in related parties	NIL	NIL
	(ii) Total investments made		
	(iii) Investments in related parties as % of total investments made		

PRINCIPLE 2: BUSINESSES SHOULD PROVIDE GOODS AND SERVICES IN A MANNER THAT IS SUSTAINABLE AND SAFE

Essential Indicators

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

During FY 2025-26, the Company did not incur any dedicated research and development (R&D) expenditure or capital expenditure specifically earmarked for technologies intended to improve the environmental or social impacts of its products or processes. The Company continues to evaluate opportunities for adopting sustainable technologies and incorporating environmental and social considerations into its operations and future capital investment plans.

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

As of the reporting period, the Company has not established formal procedures or a dedicated policy for sustainable sourcing. Procurement decisions are primarily based on operational requirements, quality, reliability, compliance with applicable laws and regulations, and commercial considerations. The Company recognizes the importance of responsible and sustainable procurement and is evaluating the integration of environmental, social, and governance (ESG) considerations into its sourcing practices. As the Company's operations expand, it intends to progressively strengthen its procurement framework by incorporating sustainability-related criteria, where feasible and appropriate.



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

Not Applicable.

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

Prabha Energy Limited is primarily engaged in the exploration, production and sale of natural gas. As the Company's principal product is consumed at the point of use and does not generate a recoverable end-of-life product, no formal product take-back, reuse or recycling mechanism is applicable. The Company focuses on the responsible management of waste generated from its own operations by complying with applicable environmental laws and engaging authorized recyclers and waste management agencies for the disposal or recycling of operational waste, including e-waste, plastic waste and hazardous waste, wherever applicable.

- A. Plastic Waste: The Company does not manufacture or market products that generate post-consumer plastic waste or packaging requiring reclamation at the end of their life cycle.
- B. E waste: The Company does not generate significant product-related e-waste requiring take-

back or reclamation. E-waste arising from internal operations, such as obsolete computers, electronic equipment and peripherals, is disposed of through authorized e-waste recyclers in compliance with the E-Waste (Management) Rules, as applicable.

- C. Hazardous waste: The Company does not have a product take-back mechanism for hazardous waste, as its products are not returned by customers at the end of their life cycle.
- D. Other waste: The Company does not have an end-of-life product reclamation process, as the natural gas supplied is consumed by customers during use and does not result in recoverable end-of-life products. General operational waste generated at offices and project sites is segregated, collected and disposed of through authorized municipal bodies or waste management service providers, with efforts to maximize recycling wherever practicable.

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

No.

PRINCIPLE 3: BUSINESSES SHOULD RESPECT AND PROMOTE THE WELL-BEING OF ALL EMPLOYEES, INCLUDING THOSE IN THEIR VALUE CHAINS

Essential Indicators

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

% of employees covered by											
Category	Total (A)	Health insurance		Accident insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent Employees											
Male	12	12	100	-	-	-	-	-	-	-	-
Female	01	01	100	-	-	01	100	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Total	13	13	100	-	-	01	100	-	-	-	-
Other than Permanent Employees											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-



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

% of employees covered by											
Category	Total (A)	Health insurance		Accident insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent Workers											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-
Other than Permanent Workers											
Male	159	159	100	-	-	-	-	-	-	-	-
Female	07	07	100	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Total	166	166	100	-	-	-	-	-	-	-	-

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

	FY 2025-26	FY 2024-25
Cost incurred on well-being measures as a % of total revenue of the Company	0.85%	3.37%

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

Benefits	FY 2025-26			FY 2024-25		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	-	-	-	-	-	-
Gratuity	-	-	-	-	-	-
ESI	-	-	-	-	-	-
Others please specify	-	-	-	-	-	-

3. Accessibility of workplace

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

Most of our working locations are accessible to differently abled persons.

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

No.

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

Gender	Permanent employees		Permanent Workers	
	Return to work rate	Retention Rate	Return to work rate	Retention Rate
Male	-	-	-	-
Female	100%	100%	-	-
Total	100%	100%	-	-



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

	Yes/No (If yes, then give details of the mechanism in brief)
Permanent Workers	Yes
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

Employees are encouraged to share their concerns with their reporting managers, the HR department and members of the Senior Leadership Team.

The concern received, if any, is investigated by the authorized persons by gathering, validating and analyzing the data. The observations and findings / recommendations are shared and reviewed by the Managing Director.

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

Category	FY 2025-26			FY 2024-25		
	Total employees/workers in respective category (A)	No. of employees/workers in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees/workers in respective category (C)	No. of employees/workers in respective category, who are part of association(s) or Union (D)	% (D/C)
Total Permanent Employees	13	-	-	13	-	-
Male	12	-	-	12	-	-
Female	01	-	-	01	-	-
Others	-	-	-	-	-	-
Total Permanent Workers	-	-	-	-	-	-
Male	-	-	-	-	-	-
Female	-	-	-	-	-	-
Others	-	-	-	-	-	-

8. Details of training given to employees and workers:

Category	FY 2025-26					FY 2024-25				
	Total (A)	On Health		On Skill up gradation		Total (D)	On Health		On Skill up gradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	12	-	-	12	100%	12	-	-	-	-
Female	01	-	-	01	100%	01	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	13	-	-	13	100%	13	-	-	-	-
Workers										
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	--	-	-	-	-



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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	% (B/A)	Total (D)	No. (E)	% (E/D)
Employees						
Male	12	12	100%	12	12	100%
Female	01	01	100%	01	01	100%
Other	-	-	-	-	-	-
Total	13	13	100%	13	13	100%
Workers						
Male	-	-	-	-	-	-
Female	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	-	-	-	-	-	-

10. Health and safety management system:

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

Yes. The Health & Safety Management system covers activities across all plant locations, offices, and ensures the protection of environment, health & safety of its employees, contractors, visitors and all other relevant stakeholders.

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

The Company has a process for Risk Management which is essential for preventing incidents, injuries, occupational disease, emergency control & prevention and business continuity. Considering the hazards associated with operations and hazardous chemicals used, sites have deployed structured Hazard Assessment, Risk Assessment and Management Process – both qualitative and quantitative which is regularly reviewed and mitigation plans are put in place for high-risk areas. The process also considers roles and responsibilities, monitoring control measures, competency training and awareness of individuals associated with such activities. Formal risk assessment training has been provided as appropriate.

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

Yes, we encourage our employees to report near-miss incidents identified through various digital platforms which is analyzed from a central repository. All sites have specific procedure for reporting of work-related hazard, injuries, unsafe condition and unsafe act.

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

Yes, all employees are covered under Medclaim Insurance Policy.

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

Safety incidents Number	Category	FY 2025-26	FY 2024-25
Lost time injury Frequency rate (per one-million-person hours worked)	Employee	-	-
	Workers	-	-
Total recordable work-related injuries	Employees	-	-
	Workers	-	-
No. of fatalities	Employees	-	-
	Workers	-	-
High consequence work related injury or ill health (excluding fatalities)	Employees	-	-
	Workers	-	-

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

The Company is committed to continuously employing world-class Safety, Health and Environment ('SHE') practices through benchmarking with the Companies that are best in the business. For all activities including routine or non-routine (permit / project



activities) hazards are identified by a trained cross-functional team and risk assessment and management is done through Job Safety Analysis (JSA)/ Standard Operating Procedure (SOP) which is referred before starting any activity.

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

Particulars	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Working Conditions	-	-	NA	-	-	NA
Health & Safety	-	-	NA	-	-	NA

14. Assessments for the year:

Particulars	% of your plants and offices that were assessed (by the entity)
Health and safety practices	100%
Working Conditions	100%

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

Nil.

PRINCIPLE 4: BUSINESSES SHOULD RESPECT THE INTERESTS OF AND BE RESPONSIVE TO ALL THEIR STAKEHOLDERS

Essential Indicators

1. Describe the processes for identifying key stakeholder groups of the entity:

Through stakeholder engagement and feedback mechanisms, the company aims to identify its key stakeholders. This process would enable the company to better comprehend the concerns and interests of its stakeholders, allowing PEL to align the purpose and scope of the engagement accordingly. By actively seeking and incorporating feedback, PEL looks to foster a deeper understanding of the company's stakeholders' perspectives, by ensuring that their feedback is considered in the decision-making processes.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group	Channels of communication	Frequency of engagement	Purpose and scope of engagement including key topics and concerns raised during such engagement
Investors, Lenders and Shareholders	This group is not classified as vulnerable or marginalised.	Investor presentations, general meetings, annual general meetings (AGMs) and dedicated email communication	Annually, Quarterly	Provide transparency on its financial performance and strategic directions by regularly communicating financial results governance practices and risk management measures to its stakeholders.
Employees and Workers	Certain groups or contractual workers, are considered vulnerable within this category.	Training sessions, plant-level meetings	Annually, Quarterly	Ensure employee wellbeing, skill development. This engagement also aims to maintain workplace safety, career growth, health benefits and Diversity & inclusion.



PRINCIPLE 5: BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS

Essential Indicators

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. of employees/workers covered (B)	% (B/A)	Total (C)	No. of employees/workers covered (D)	% (D/C)
Employees						
Permanent	13	13	100%	13	13	100%
Other than Permanent	-	-	-	-	-	-
Total Employees	13	13	100%	13	13	100%
Workers						
Permanent Workers	-	-	-	-	-	-
Other than Permanent Workers	166	105	63.25%	134	55	41.04%
Total Workers	166	105	63.25%	134	55	41.04%

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

Category	FY 2025-26					FY 2024-25				
	Total (A)	Equal to Minimum Wage		More than the Minimum Wage		Total (D)	Equal to Minimum Wage		More than the Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent										
Male	12	-	-	12	100%	12	-	-	12	100%
Female	01	-	-	01	100%	01	-	-	01	100%
Other	-	-	-	-	-	-	-	-	-	-
Other than Permanent										
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Workers										
Permanent										
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Other than Permanent										
Male	159	159	100%	-	-	129	129	100%	-	-
Female	07	07	100%	-	-	05	05	100%	-	-
Other	-	-	-	-	-	-	-	-	-	-



3. Details of remuneration/salary/wages (In Lakhs INR):

a. Median Remuneration/wages:

	Male		Female		Other	
	Number	Median remuneration/salary/wages of respective category	Number	Median remuneration/salary/wages of respective category	Number	Median remuneration/salary/wages of respective category
Board of Directors (BoD)	03	18.98	-	-	-	-
Key Managerial Personnel (KMP)	02	15.49	01	7.26	-	-
Employees other than BoD and KMP	09	28.76	-	-	-	-
Workers	-	-	-	-	-	-

The above disclosure is based on the composition of the respective categories as on March 31, 2026. The Managing Director and Director & Chief Financial Officer have been considered under both the Board of Directors and Key Managerial Personnel categories.

b. Gross Wages paid to Females:

	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wages	2.89%	2.26%

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

Yes, PEL is deeply committed to upholding and promoting high standards of human rights throughout all its operations. As an integral part of the company's corporate responsibility, the HR Head diligently ensures strict adherence to human rights principles.

PEL firmly believes in upholding the dignity and individual rights of every employee, worker, and external stakeholder with whom PEL engages in its businesses. It is PEL's unwavering commitment to ensure that none of its operations infringe upon the human rights of its valued stakeholders. The company strives to create a respectful and inclusive environment for fostering the overall well-being within the organization.

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

PEL prioritizes the well-being and rights of all individuals associated with the company. The company has established a robust grievance redressal mechanism specifically designed to promptly and effectively address any human rights issues that may arise. PEL encourages open communication and provides multiple channels for employees and stakeholders to report concerns or seek assistance. A dedicated team is committed to thoroughly investigating and resolving grievances in a fair and impartial manner, while maintaining the utmost confidentiality. The Company strives to continuously improve its grievance redressal process to ensure a safe and respectful environment for everyone.

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

	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	-	-	NA	-	-	NA
Discrimination at workplace	-	-	NA	-	-	NA
Child Labour	-	-	NA	-	-	NA
Forced Labour/ Involuntary Labour	-	-	NA	-	-	NA
Wages	-	-	NA	-	-	NA
Other human rights related Issues	-	-	NA	-	-	NA



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

Safety incidents Number	FY 2025-26	FY 2024-25
Total complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013	0	0
Average number of female employees/workers at the beginning of the year and as at the end of the year	1	1
Complaints on POSH as a % of female employees/workers	0	0
Complaints on POSH upheld	0	0

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

PEL maintains a zero-tolerance policy towards any form of sexual harassment in the workplace. To address this issue, the company has implemented a comprehensive grievance resolution procedure under its POSH policy for ensuring effective resolution of employee complaints. PEL has also established a stringent Code of Conduct and HR Policy Manual that clearly outline expectations for appropriate employee behaviour and provide measures for the prevention and redressal of such complaints. All employees and new joiners are provided PoSH training not only during induction but also at regular intervals during their lifetime at PEL.

To ensure a prompt and confidential resolution process, PEL has established Internal Complaints Committee dedicated to monitoring and addressing complaints related to harassment. This committee is responsible for taking appropriate action in a timely manner while maintaining the utmost confidentiality.

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

Yes; At PEL, all the business agreements and contracts carry the clauses of human rights for promoting sustainable, fair and equitable competition for all its stakeholders.

10. Assessments for the year:

The Company ensures compliance with applicable labour practice laws, including child labour and human rights issues.

Compliances	% of Compliances achieved
Child Labour	100%
Forced/involuntary labour	100%
Sexual Harassment	100%
Discrimination at workplace	100%
Wages	100%
Others-please specify	NA

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

Not Applicable

PRINCIPLE 6: BUSINESSES SHOULD RESPECT AND MAKE EFFORTS TO PROTECT AND RESTORE THE ENVIRONMENT

Essential Indicators

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total electricity consumption (A)	GJ	39.99	29.48
Total fuel consumption (B)	GJ	21934.74	82633.77
Energy consumption through other sources (C)	GJ	-	-
Total energy consumption (A+B+C)	GJ	21,974.73	82,663.25
Energy intensity per rupee of turnover (Total energy consumption/ turnover in rupees)	GJ/INR	0.000491	0.005240
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed/ Revenue from operations adjusted for PPP)	GJ/INR	0.0105176	0.1121383
Energy intensity in terms of physical output	GJ/INR	-	-

* Purchasing power parity for 31.03.2026 is 21.4 for India as per www.imf.org.



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

No

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

No.

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

Parameter	FY 2025-26	FY 2024-25
(i) Surface Water	-	-
(ii) Ground Water	-	-
(iii) Third Party Water	-	-
(iv) Seawater/desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	-	-
Total volume of water consumption (in kilolitres)	-	-
Water intensity per rupee of turnover (Water consumed/turnover) KL/INR	-	-
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Water consumed/revenue from operations adjusted for PPP) KL/INR	-	-
Water withdrawal by source (in kilolitres)	-	-
Water Intensity in terms of physical output	-	-

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

No

4. Provide the following details related to water discharged:

Parameter	FY 2025-26	FY 2024-25
Water discharged by destination and level of treatment (in kilolitres)		
(i) To Surface water	-	-
No Treatment	-	-
With Treatment-please specify the level of treatment	-	-
(ii) To Groundwater	-	-
No Treatment	-	-
With Treatment-please specify the level of treatment	-	-
(iii) Sent to Third party water	-	-
No Treatment	-	-
With Treatment-please specify the level of treatment	-	-
(iv) To Seawater/ desalinated water	-	-
No Treatment	-	-
With Treatment-please specify the level of treatment	-	-
(v) Others	-	-
No Treatment	-	-
With Treatment-please specify the level of treatment	-	-
Total water discharged (in kiloliters)	-	-

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

No



5. **Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation:**
Not Applicable.

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

Parameter	Unit	FY 2025-26	FY 2024-25
NOx	Tonne	1.894	1.789
Sox	KG	244.34	230.892
Particulate matter (PM)	KG	61.08	57.723
Persistent organic pollutants (POP)	KG	-	-
Volatile organic compounds (VOC)	KG	-	-
Hazardous air pollutants (HAP)	KG	-	-
Others – please Specify	KG	-	-

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

No

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes Of CO ₂	163.71	154.70
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes Of CO ₂	-	-
Total Scope 1 and Scope 2 emissions per rupee of turnover	Metric Tonnes of CO ₂ / INR	0.0000036614	0.0000098066
Total Scope 1 and Scope 2 Emission intensity per rupee of turnover adjusted for purchasing power parity	Metric Tonnes of CO ₂ / INR	0.00007835	0.00020986
Total Scope 1 and Scope 2 emissions intensity in terms of physical output	Metric Tonnes of CO ₂	0.00001414	0.00001336
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric Tonnes of CO ₂	163.71	154.70

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

No

8. **Does the entity have any project related to reducing Greenhouse Gas emissions? If Yes, then provide details.**

No, however the company shall aim to undertake initiatives to reduce its GHG emissions in the upcoming years.

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

Parameter	FY 2025-26	FY 2024-25
Total Waste generated (in metric tonnes)		
Plastic waste (A)	-	-
E-waste (B)	-	-
Bio-medical waste (C)	-	-
Construction and demolition waste (D)	-	-
Battery waste (E)	-	-
Radioactive waste (F)	-	-
Other Hazardous waste. Please specify, if any. (G)	-	-



Parameter	FY 2025-26	FY 2024-25
Other Non-hazardous waste generated (H). Please specify, if any (Break-up by composition i.e. by materials relevant to the sector)	-	-
Total	-	-
Waste intensity per rupee of turnover (Total waste generated/ Revenue from operations)	-	-
Waste intensity per rupee of turnover adjusted for purchasing power parity (PPP) Total waste generated/ Revenue from operations)	-	-
Waste intensity in terms of physical output	-	-
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of Waste		
(i) Recycled	-	-
(ii) Re-used	-	-
(iii) Other recovery operations	-	-
Total	-	-
For each category of waste generated, total waste disposed of by nature of disposal method (in metric tonnes)		
Category of Waste		
(i) Incineration	-	-
(ii) Landfilling	-	-
(iii) Other disposal operations	-	-
Total	-	-

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

No

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

The Company does not manufacture products requiring the routine use of significant quantities of hazardous or toxic chemicals. However, limited quantities of chemicals and lubricants used for operational and maintenance activities are selected based on operational necessity and regulatory compliance. The Company seeks to minimize the use of hazardous substances by adopting efficient operating practices, optimizing chemical consumption, using suitable alternatives where technically and commercially feasible, and ensuring proper storage and handling to prevent spills, leaks and environmental contamination.

Employees and contractors handling such materials are provided with appropriate safety procedures and personal protective equipment, and the Company continues to evaluate opportunities to enhance resource efficiency and reduce the environmental impact of its operations.

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

Not Applicable as none of the offices and plants are set up in/around ecologically sensitive areas.

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

PEL has not undertaken any environmental impact assessments in the current financial year.

13. Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Y/N/NA). If not, provide details of all such non-compliances, in the following format:

Not Applicable.

**PRINCIPLE 7: BUSINESSES, WHEN ENGAGING IN INFLUENCING PUBLIC AND REGULATORY POLICY, SHOULD DO SO IN A MANNER THAT IS RESPONSIBLE AND TRANSPARENT****Essential Indicators**

1. a. **Number of affiliations with trade and industry chambers/ associations:**
NIL
- a. **List the top 10 trade and industry chambers/ associations (determined based on the total members of such body) the entity is a member of/ affiliated to.**
Not Applicable
2. **Provide details of corrective action taken or underway on any issues related to anti-competitive conduct by the entity, based on adverse orders from regulatory authorities:**
None, since there are no corrective orders received from regulatory authorities.

PRINCIPLE 8: BUSINESSES SHOULD PROMOTE INCLUSIVE GROWTH AND EQUITABLE DEVELOPMENT**Essential Indicators**

1. **Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current financial year:**
Not Applicable.
2. **Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity:**
Not Applicable.
3. **Describe the mechanisms to receive and redress grievances of the community:**
PEL is deeply committed to being a responsible corporate citizen and maintaining positive relationships with the communities in which it operates. As part of its ongoing efforts to ensure transparency and accountability, the company shall set up a grievance redressal mechanism for the communities it operates in. It will serve as a platform for community members to voice their concerns, provide feedback, and seek resolution regarding any issues related to its operations. PEL understands the importance of actively engaging with and addressing the concerns of the communities it works with, and this mechanism will play a vital role in fostering open dialogue and building trust.
4. **Percentage of input material (inputs to total inputs by value) sourced from suppliers:**

Parameter	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/ small producers	1.02%	0.76%
Sourced directly from within the district and neighboring districts	-	-

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

Location	FY 2025-26	FY 2024-25
Rural	5.52%	5.46%
Semi-urban	2.72%	2.45%
Urban	91.75%	92.09%
Metropolitan	00	00

PRINCIPLE 9: BUSINESSES SHOULD ENGAGE WITH AND PROVIDE VALUE TO THEIR CONSUMERS IN A RESPONSIBLE MANNER**Essential Indicators**

1. **Describe the mechanisms in place to receive and respond to consumer complaints and feedback**
PEL has established a robust mechanism to effectively address and resolve consumer complaints. The company's dedicated marketing department serves as the focal point of contact for such complaints.

PEL is committed to maintaining the highest standards of product quality to meet the customer's expectations. Through the consumer complaint resolution mechanism, the company strives to continuously improve its products and services, and further strengthen the bonding with valued customers.



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

Location	As a percentage to total turnover
Environmental and social parameters relevant to the product	
Safe and responsible usage	-
Recycling and/or safe disposal	

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

	FY 2025-26			FY 2024-25		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Cyber-security	-	-	-	-	-	-
Delivery of essential services	-	-	-	-	-	-
Restrictive Trade Practices	-	-	-	-	-	-
Unfair Trade Practices	-	-	-	-	-	-
Other	-	-	-	-	-	-

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

Particulars	Number	Reasons for recall
Voluntary recalls	-	No Instances related to safety issues
Forced recalls	-	No Instances related to safety issues

5. Does the entity have a framework/ policy on cyber security and risks related to data privacy? If available, provide a web link of the policy:

No such policy has been framed.

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

PEL maintains a robust cybersecurity framework to protect customer data and ensures privacy. While no specific incidents are reported, the company continuously enhances its information security protocols, including secure data handling and access controls.

7. Provide the following information relating to data breaches:

- Number of instances of data breaches- Nil
- Percentage of data breaches involving personally identifiable information of customers- Nil
- Impact, if any, of the data breaches- Nil