

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING FORMAT

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

Sr No.	Details	Response
1.	Corporate Identity Number (CIN) of the Listed Entity	L99999GJ1985PLC007868
2.	Name of the Listed Entity	GUJARAT INDUSTRIES POWER COMPANY LIMITED ("The Company")
3.	Year of incorporation	1985
4.	Registered office address	P.O. Ranoli- 391350, District Vadodara
5.	Corporate address	P.O. Ranoli- 391350, District Vadodara
6.	E-mail	investors@gipcl.com
7.	Telephone	(0265) 2232768
8.	Website	www.gipcl.com
9.	Financial year for which reporting is being done	2025-26
10.	Name of the Stock Exchange(s) where shares are listed	i) National Stock Exchange of India Limited & ii) BSE Limited
11.	Paid-up Capital (INR)	1,55,21,59,440
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 K K Bhatt, Executive Director (Finance) & CFO kkbhatt@gipcl.com
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).	The disclosures made in this Business Responsibility & Sustainability Reporting (BRSR) are on a standalone basis. The disclosure boundary includes the company's corporate office, power generation plants and captive mining operations.
14.	Name of assurance provider	Not Applicable
15.	Type of assurance obtained	Not Applicable

II. Products / services

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

Sr. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Electricity, gas, steam and air condition supply	Electric power generation, transmission and distribution	100%

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

Sr. No.	Product / Service	NIC Code	% of Total Turnover contributed
1	Electric Power	35106	99.43%

III. Operations

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

Location	Number of plants	Number of offices	Total
National	14	3	17
International	0	0	0



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19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	1 (State of Gujarat)
International (No. of Countries)	0

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

Not applicable - The Company only serves domestic customers in Gujarat, India.

c. A brief on types of customers

The Company generates and supplies electricity primarily to Gujarat Urja Vikas Nigam Limited (GUVNL) as its key customer. A small proportion of the electricity generated is also supplied to other power distribution companies in Gujarat.

IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
EMPLOYEES						
1.	Permanent (D)	400	393	98.25%	7	1.75%
2.	Other than Permanent (E)	61	61	100.00%	0	0.00%
3.	Total employees (D + E)	461	454	98.48%	7	1.52%
WORKERS						
4.	Permanent (F)	200	193	96.50%	7	3.50%
5.	Other than Permanent (G)	0	0	0.00%	0	0.00%
6.	Total workers (F + G)	200	193	96.50%	7	3.50%

*The data only includes employees/workers who are on payroll of the Company

b. Differently abled Employees and workers:

Sr. No	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
DIFFERENTLY ABLED EMPLOYEES						
1.	Permanent (D)	0	0	0.00%	0	0.00%
2.	Other than Permanent (E)	0	0	0.00%	0	0.00%
3.	Total differently abled employees (D + E)	0	0	0.00%	0	0.00%
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)	0	0	0.00%	0	0.00%
5.	Other than permanent (G)	0	0	0.00%	0	0.00%
6.	Total differently abled workers (F + G)	0	0	0.00%	0	0.00%

21. Participation / Inclusion / Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	12	3	25.00%
Key Management Personnel	3	1	33.33%

22. Turnover rate for permanent employees and workers *

(Disclose trends for the past 3 years)

	FY 2025-26			FY 2024-25			FY 2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	5.51%	26.67%	5.90%	6.15%	12.50%	6.27%	3.16%	0.00%	3.10%
Permanent Workers	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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

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

S.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)
Not Applicable				

The Company does not have any holding / subsidiary / associate companies / joint ventures

VI. CSR Details

24. (i)	Whether CSR is applicable as per Section 135 of Companies Act, 2013: (Yes / No)	Yes
(ii)	Turnover (in ₹) as on 31/03/2026	14,91,12,27,397.00
(iii)	Net worth (in ₹) as on 31/03/2026	38,40,23,49,940.00

VII. Transparency and Disclosures Compliances

25. 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 Current Financial Year			FY 2024-25 Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes	-	-	-	-	-	-
Investors (other than shareholders)	Yes	-	-	-	-	-	-
Shareholders	Yes	19	0	-	-	-	-
Employees and workers	Yes	-	-	-	-	-	-
Customers	Yes	-	-	-	-	-	-
Value Chain Partners	Yes	-	-	-	-	-	-
Other (please specify)	Yes	-	-	-	-	-	-

The Company has a grievance redressal mechanism in place for all business stakeholders. The Investors Grievance Redressal Cell can be accessed on the Company website at <https://www.gipcl.com/Investors-grievance-redressal-cell.aspx>



26. 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 Identified Issue	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Increased temperature and heat waves	Risk	Increase in temperature and prolonged heat waves may create unsafe environment and cause health & safety risks for the workforce.	The risk is minimised as most of the mining operations are mechanised with minimal human tasks in the open environment. All equipment/ machinery being operated have air conditioned cabins. In case of power generation operations, the Company maintains infrastructure to reduce impact of extreme heat. Adequate sheds are also installed to provide places for workers to rest and for protection from outside heat.	Negative
2	Water scarcity	Risk	Water scarcity & less rainfall/droughts might impact the mining and electricity generation processes as water is one of the main resources consumed by the Company.	The Company has access to various water sources to enable diversification in case of water scarcity. It also maintains reservoir with upto 7 days worth of water requirements in case of emergency. Due to all this, the risk of disruption due to water scarcity is minimal.	Negative
3	Disruptive weather events	Risk	Disruptive weather events like high or low wind speed, cyclones, hurricanes, floods, etc. impact and can cause disruption and risks to the company operations.	The Company is transitioning to more solar power generation assets to mitigate any impact from abnormal wind speed, in particular low wind speed which is becoming more common across India. The Company's solar and wind assets have defence mechanism (barriers, etc.) to prevent any impact from floods.	Negative

Sr. No.	Material Identified Issue	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
4	Net-zero transition	Opportunity	Demand for renewable energy is on the rise as a response to reduce GHG emissions and transition towards a low/no-carbon economy, which represents a massive business opportunity for the Company. Over the past few years, the Company has increased its electricity generation mix to include more renewable assets like solar farms and wind farms. The Company will continue to expand its renewable infrastructure portfolio to enable more electricity generation from renewable sources to enable India's transition to a net-zero economy.	Not applicable	Positive
5	Affordable electricity	Opportunity	Compared to industry peers, the Company produces electricity at a lower cost, in-turn benefitting the end customers and wider society and communities. Through adopting new technologies, innovation and industry best practices, it will continue to strive towards producing electricity at lower costs, thereby helping address energy poverty and contributing to UN SDG 7 - 'Affordable & Clean Energy'.	Not applicable	Positive



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Sr. No.	Material Identified Issue	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
6	Occupational health and safety	Risk	Safeguarding our workforce is a crucial component of our business strategy.	The Company focuses on workforce health & safety as a key priority and has robust procedures in place to minimise and prevent risk of injury and accidents. Through proactive efforts, the Company continues to adopt best practices in relation to health & safety and strives to ensure 'zero accidents' across its operations, which it has achieved successfully over the past years.	Negative
7	Resource Use and Management	Opportunity	The Company use large amounts of natural capital inputs (fossil fuel) such as lignite, water and others in the power production process. Enhancing the resource efficiency and increasing the usage of materials with recycled and reclaimed content across business operations.	Not applicable	Positive
8	Emissions Management	Risk	Failure to comply with emission norms could lead to negative/ inevitable long-term impact on the environment and society, with imposition of levies/ fines/ directions, escalation in costs related to monitoring and reporting.	The Company adopts latest technology and industry-leading practices in its operations to reduce air emissions as well as greenhouse gas emissions. The Company takes support from external government-accredited third parties for audits and checks to ensure effectiveness of its measures and implement changes as required. The Company also ensures compliance with regulations and periodic filing as required.	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.

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Policy and management processes									
1. a. Whether your entity'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)	The Company has adopted policies covering the NGRBC principles in accordance with the prevailing legal requirements. Depending on the statutory requirements, such policies are also signed and/or approved by the respective body, which includes the Board of Directors, functional committees and the senior management.								
c. Web Link of the Policies, if available	The Company policies in relation to the NGRBC principles and core elements of the BRSR are available on the website at: https://www.gipcl.com/corporate-policies.aspx								
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)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4. Name of the national and international codes/certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	The Company continuously aspires to incorporate industry best practices and latest technological advances in its operations. The Company has accreditations as per international frameworks and standards including: • ISO 9001:2015 Quality Management System • ISO 14001:2015 Environmental Management System • ISO 45001:2018 for Occupational Health and Safety Management System and • ISO 50001:2018 for Energy Management System. Various components of each of these accreditations align with the 9 NGRBC principles.								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	Even though the Company does not currently have any specific ESG targets or goals, it constantly works to improve its environmental and social impact through a variety of initiatives and improvements based on industry best practises and through adoption of latest technological advances.								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	NA	NA	NA	NA	NA	NA	NA	NA	NA
Governance, leadership and oversight									
7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure).	An overview of ESG aspects of our business operations is covered as part of Board Report section of the Annual Report.								
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	The CFO is primarily responsible for implementation and oversight of the Business Responsibility policies.								



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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.	The Risk Management committee is responsible for the overall decision making in relation to sustainability related issues. The day-to-day management of ESG and wider sustainability issues is with the respective functional heads of the Company.
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10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board / Any other Committee									Frequency (Annually / Half yearly / Quarterly / Any other - please specify)								
	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Performance against above policies and follow up action	All the statutory policies of the company are approved by the Board of Directors whereas the operational policies are approved and signed by the CFO or the functional heads. The Risk management committee review the performance of various aspects of business responsibility on a regular basis.																	
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances																		

11.	Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
		No	No	No	No	No	No	No	No	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	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
The entity does not consider the Principles material to its business (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
The entity does not have the financial or/human and technical resources available for the task (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
It is planned to be done in the next financial year (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
Any other reason (please specify)	NA	NA	NA	NA	NA	NA	NA	NA	NA

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**

- 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	1	A preliminary understanding of the nine principles of NGRBC	100%
Key Managerial Personnel	4		100%
Employees other than BoD and KMPs	19	Trainings provided on environmental topics, health & safety, technical skills, managerial skills and human rights and other training.	83.19%
Workers	5		69.00%

- Details of fines / penalties / punishment / award / compounding fees / settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators / 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	NIL				
Settlement					
Compounding fee					
Non-Monetary					
	NGRBC Principle	Name of the regulatory / enforcement agencies / judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)	NGRBC Principle
Imprisonment	NIL				
Punishment					

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

Case Details	Name of the regulatory / enforcement agencies / judicial institutions
NA	

- 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 implemented robust business practices in relation to corruption and bribery. The Company has procedures and mechanisms in place to ensure ethical, transparent and accountable work culture across all the plants and offices. The Company



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has a Vigil Mechanism and a Whistle blower policy as well as a Code of Conduct in place which applies to all employees and directors of the Company. Under the Whistle blower policy, employees and directors can report any unethical behavior or any fraud or instances of corruption and bribery. Adequate safeguards are in place to prevent any negative victimization against the reporting persons. The Code of Conduct of the Company provides standards and guidelines for the employees in relation to responsible and transparent business conduct. It also deals with the issues related to unethical behaviors / business conduct, including corruption and bribery and prevention of insider trading. The relevant policies are available on the Company's website at: <https://www.gipcl.com/corporate-policies.aspx>

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	NIL	NIL
KMPs		
Employees		
Workers		

6. 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	NIL	-	NIL	-
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	NIL	-	NIL	-

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

During the FY 25-26, there have been no cases of corruption or conflicts of interest. No fines / penalties have been levied by any regulatory / law enforcement agencies or judicial institutions. Therefore, no corrective actions have been required.

8. 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	7.58	11.02

9. Open-ness of business

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

Parameter	Metrics	FY 2025-26	FY 2024-25
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	N.A.	N.A.
	b. Number of trading houses where purchases are made from	N.A.	N.A.
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	N.A.	N.A.
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	N.A.	N.A.
	b. Number of dealers / distributors to whom sales are made	N.A.	N.A.
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	N.A.	N.A.
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	NIL	NIL
	b. Sales (Sales to related parties / Total Sales)	92.32%	93.21%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	NIL	NIL
	d. Investments (Investments in related parties / Total Investments made)	NIL	NIL

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

- 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.

	FY 2025-26	FY 2024-25	Details of improvement in environmental and social impacts
R & D	NA	NA	NA
Capex	99.02%	99.02%	Investment in renewable energy infrastructure - primarily solar assets

2.	a. Does the entity have procedures in place for sustainable sourcing? (Yes / No)	Yes, the Company has procedures in place for sustainable sourcing. The key suppliers of CAPEX are regularly evaluated on environmental and social parameters. Where possible, the Company gives preference to suppliers in nearby locality and within Gujarat which helps in reducing the overall carbon footprint of the logistics activity. The Company also encourages its suppliers to have an international or domestic accreditation / certification, e.g. ISO, etc.
	b. If yes, what percentage of inputs were sourced sustainably?	Majority of CAPEX of the Company is with suppliers who have ISO accreditations and their own sustainability initiatives, in-turn contributing to Company's sustainable sourcing activity. The Company is working towards expanding the scope of sustainable sourcing principles to suppliers of other raw materials and ancillary materials as well.
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.	Fly ash is the key waste generated as part of the electricity generation from thermal sources. The Company operations, particularly the electricity generation from solar power, wind mills and gas do not generate any other specific waste to reclaim. The Company has implemented procedures across its end-to-end operations and all plant locations where it captures 100% of the fly ash generated. The fly ash is then onward sold to the companies in real estate sector for use in producing green cement/concrete mix. The Company does not generate significant quantities of plastic, e-waste or any other hazardous waste.
4.	Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.	EPR rules are not applicable to operations of the Company.



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

Essential Indicators

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

Category	% of Employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity Benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent employees											
Male	393	393	100%	393	100%	-	-	-	-	-	-
Female	7	7	100%	7	100%	7	100.00%	-	-	-	-
Total	400	400	100%	400	100%	7	1.75%	-	-	-	-
Other than Permanent employees											
Male	61	61	100%	61	100%	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	61	61	100%	61	100%	-	-	-	-	-	-

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

Category	% of Employees covered by										
	Total	Health insurance		Accident insurance		Maternity Benefits		Paternity Benefits		Day Care facilities	
	(A)	Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent employees											
Male	193	193	100%	193	100%	-	-	-	-	-	-
Female	7	7	100%	7	100%	7	100%	-	-	-	-
Total	200	200	100%	200	100%	7	3.50%	-	-	-	-
Other than Permanent employees											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-

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

	FY 25-26	FY 24-25
Cost incurred on wellbeing measures as a % of total revenue of the company	0.01%	0.63%

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	100%	100%	Yes	100%	100%	Yes
Gratuity	100%	100%	Yes	100%	100%	Yes
ESI	NA	NA	NA	NA	NA	NA
Others - please specify: Superannuation benefits	100%	100%	Yes	100%	100%	Yes

3. Accessibility of workplaces

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

The Company's plant and offices are accessible to differently abled employees and workers in accordance with the requirements of the Rights of Persons with Disabilities Act, 2016. The Company is working on improving the overall accessibility of its office premises in line with industry best practice and evolving business needs.

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.

Providing equal opportunities to everyone is one of the key themes of the internal HR policies. The Company does not discriminate based on race, caste, religion, colour, ancestry, marital status, gender, sexual orientation, age, nationality, ethnic origin, disability, or any other category protected by applicable law.

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	NIL	NIL	NIL	NIL
Female	100.00%	NIL	NIL	NIL
Total	NIL	NIL	NIL	NIL

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, all employees and workers of the Company have access to a grievance redressal mechanism. The Company has practices and procedures in place where they can reach out to the HR contact or their respective department/ functional head to file a grievance/ complaint and seek resolution. If the employee/ worker is not satisfied with the resolution, they can also escalate the issue and approach to their higher management for mediation.
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	



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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	400	148	37.00%	413	142	34.38%
- Male	393	148	37.66%	405	142	35.06%
- Female	7	0	0.00%	8	0	0.00%
Total Permanent Workers	200	200	100.00%	202	202	100.00%
- Male	193	193	100.00%	195	195	100.00%
- Female	7	7	100.00%	7	7	100.00%

8. Details of training given to employees and workers

Category	FY 25-26					FY 24-25				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Male	454	381	83.92%	246	54.19%	454	300	66.08%	127	27.97%
Female	7	5	71.43%	4	57.14%	8	7	87.5%	4	50.00%
Total	461	386	83.73%	250	54.23%	462	307	66.45%	131	28.35%
Workers										
Male	193	169	87.56%	85	44.04%	195	152	77.95%	73	37.44%
Female	7	7	100.00%	5	71.43%	7	7	100.00%	5	71.43%
Total	200	176	88.00%	90	45.00%	202	159	78.71%	78	38.61%

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

Category	FY 25-26			FY 24-25		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees-						
Male	454	454	100.00%	454	454	100.00%
Female	7	7	100.00%	8	8	100.00%
Total	461	461	100.00%	462	462	100.00%
Workers						
Male	193	193	100.00%	195	195	100.00%
Female	7	7	100.00%	7	7	100.00%
Total	200	200	100.00%	202	202	100.00%



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 Company is an Integrated Management System Certified company meeting the requirements specified in ISO 9001:2015 Quality Management System and ISO 45001:2018 Occupational Health and Safety Management System. The systems and processes required in relation to health and safety and quality management aspects as per the accreditations cover the end-to-end operations of the Company and all its plant locations, including the electricity generation and captive mining operations.
b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?	There are dedicated safety managers at all plant locations who supervise and discuss work related hazards and risks on a daily basis. Safety committees are also established for assessing risks on a proactive and an ongoing basis. Safety related information is being circulated and disseminated through internal platforms/channels regularly as well as through signboards, posters, etc. The Company mandates all workforce to wear PPE like safety helmets, gloves, shoes, glasses etc. in designated areas. Various safety slogans in local language are spread amongst the workers in order to increase awareness as well as to improve their focus and approach towards health, safety and hygiene. Daily tool talks are organized at all plant locations for all critical jobs including those processes which involve working at heights or in high temperature areas in both power generation as well as mining operations. Medical checks are conducted for all employees and workers at the time of joining the Company and on an ongoing basis, especially before and after undertaking risk-prone tasks. The Company has also implemented HIRA system at its Surat Lignite plant to proactively identify, assess and mitigate any hazards/risks.
c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Yes / No)	Yes, the Company has a well-established health and safety management process in place for employees and workers to report and mitigate work related hazards. The Company trains all its employees and workers through occupational health and safety modules. The training modules cover aspects of the methodology to identify work-related hazards, analyze the risks associated with them, and take subsequent steps to mitigate them. Safety training is given to the workers and employees. The Company has nominated safety ambassadors in each department who are entrusted with the responsibility of propagating safety measures. A risk register is maintained, and any identified/reported health & safety risks are thoroughly investigated and mitigation steps are implemented to avoid such risks recurring in the future.
d. Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? (Yes / No)	Yes, all full-time permanent employees have access to non-occupational medical and accident insurance cover. All contract workers also have access to non-occupational accident insurance.

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

Safety Incident/Number	Category*	FY 25-26	FY 24-25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	-	-
	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	-	-

*Including in the contract workforce

There have been no safety-related incidents across end-to-end operations of the Company during FY 25-26.



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

The Company embeds the guidelines and principles of ISO 45001:2018 and other regulatory requirements as part of its operations. The Company undertakes internal and external safety audits on a regular basis to check the safety practices and processes in accordance with ISO 45001:2018 and industry best practice.

During FY 25-26, the Company has been given approval as a training institute for the health and safety of industrial workers under section 111-A of the Factory Act-1948, by the Director, Industrial Safety and Health, which is a strong testament to industry leading and best-in-class health and safety focused practices adopted by the Company.

As Part of its ongoing and proactive approach, the Company has taken the following initiatives to ensure a safe and healthy work environment:

1. Installation of Lignite Handling System in BCN-M4 Gallery area and Motorized actuator operated valves provided for fire spray systems in place of manual valves to allow for immediate response time to any fire incidents
2. Upgradation of Fire Detection and Alarm system at Phase-II Main Plant and BoP areas including installation of Hydrogen gas detection system in Battery Rooms, to enable corrective actions for fire extinguishing and getting information about fire in Phase-II Main plant and BoP areas. This will also facilitate direct information sharing with Fire station in addition to Main Plant control room.
3. Generator Transformer, Unit Auxiliary Transformer, Station Transformer and Main Oil Tank Emulsifier System Deluge valves operation provided from Control room at Unit 2 to improve safety measures in case of any fire incidents
4. Installation and commissioning of HMI max storian station for BCN 6A/ 6B Fire Detection System to enable enhanced plant safety by early diagnosis of fire and availability of historical data for forward-looking decision making
5. Construction of rigid emergency exit way with new exit Gate at Propane Yard for improvement in safety through fast/ straight exit for propane trucks at Propane yard
6. Provision of toughened glass for aluminum doors in switch gear rooms to improve safety in case of any fire breaks-out by eliminating physical injury unlike of explosion of normal glass doors
7. Installation of additional 100 portable 1 kg Fire extinguishers at all offices and key points across the SLPP plant to suppress minor fire incidents at the incipient stage, preventing them from escalation
8. New entry - exit provided in Lignite Handling System new Secondary Crusher House (SCH) towards fly ash silo direction for better approach during Fire at new SCH.

The Company continues to provide safety training to all of its employees and workers through modules and safety drill practices. The safety training programs are aimed at enabling the workforce to create and implement best practices to detect, reduce, and prevent occupational health and safety issues. The Company strives to prevent negative health effects on its employees through various health awareness workshops, medical facilities, and medical insurance benefits.

The Company continues to maintain and implement highest standards in safety norms for its mining operations and has managed to achieve "Zero Accident Level" during the FY 25-26, which is a testament to the Company's ongoing focus and proactive approach to ensuring workplace safety.

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

	FY 25-26			FY 24-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	NIL			NIL		
Health & Safety	NIL			NIL		

14. Assessments for the year:

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

There have been no risks or concerns identified as part of the health & safety assessments and hence no corrective actions have been required.

PRINCIPLE 4 : BUSINESSES SHOULD RESPECT THE INTERESTS OF AND BE RESPONSIVE TO ALL ITS STAKEHOLDERS**Essential Indicators**

- Describe the processes for identifying key stakeholder groups of the entity.

The Company has identified various internal and external stakeholders for the business which includes its Suppliers, Customer, Shareholders, Employees and workers, Communities within which it operates, Government and Regulators.

The above stakeholders are identified based on the material financial as well as non-financial impact they have on the company and vice versa.

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

Stakeholder Group	Whether Identified as Vulnerable & Marginalized Group (Yes/No)	Channels of Communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board , Website) Other	Frequency of Engagement (Annually / Half yearly/Quarterly/ others-please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Suppliers / vendors	No	* Tendering Process * Virtual Meetings * Emails * Website * Telephonic conversations	Ongoing Basis	* Sourcing and availability of raw materials * Pricing * Responsible supply chain practices
Customers	No	* Emails & Telephonic Conversations * Meetings	Ongoing Basis	* Supply of services in line with the commercial terms * Billing & Payments * Complaints/ Grievance & its resolution
Shareholders	No	* Website * Annual General Meetings * Investors Meetings / Calls * Quarterly results announcements * Annual Reports * Stock exchange announcements	Ongoing Basis	* Financial performance * Business strategy * Risk management * Complaints & Resolution - Corporate governance
Employees / workers	No	* Training & performance management * Annual Appraisal meetings * Award events * Email / telephonic conversations	Ongoing Basis	* Employee Training & performance & career development * Grievance resolution * Feedback & consultations * Wellbeing and health and safety
Communities	Yes	* Website * Community interactions through CSR Initiatives * Annual reports	Periodic	* CSR & social initiatives * Complaints & grievances (if any)



Stakeholder Group	Whether Identified as Vulnerable & Marginalized Group (Yes/No)	Channels of Communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website) Other	Frequency of Engagement (Annually / Half yearly/Quarterly/ others-please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Government and Regulators	No	* Meetings * Email / Telephonic conversations	Ongoing Basis	* Reporting & statutory Compliance * Feedback to regulatory consultation & policy formulation * Tender process management - Approvals & clearances from authorities

PRINCIPLE 5 : BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS

Essential Indicators

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

Category	FY 25-26			FY 24-25		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
Employees						
Male	0	0	0%	0	0	0%
Female	0	0	0%	0	0	0%
Total	0	0	0%	0	0	0%
Workers						
Male	0	0	0%	0	0	0%
Female	0	0	0%	0	0	0%
Total	0	0	0%	0	0	0%

Note: As part of its training curriculum, the Company conducts ongoing and informal awareness sessions on prevention of sexual harassment at workplace. Going forward, the Company is planning to expand the scope of its formal training curriculum to include wider aspects of human rights including child labour, forced labour, inequality, discrimination, etc

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

Category	FY 25-26					FY 24-25				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B / A)	No. (C)	% (C / A)		Total (D)	No. (E)	% (E / D)	No. (F)
Employees										
Permanent										
Male	393	0	0.00%	393	100.00%	405	0	0.00%	405	100.00%
Female	7	0	0.00%	7	100.00%	8	0	0.00%	8	100.00%
Other than Permanent										
Male	61	0	0.00%	61	100.00%	49	0	0.00%	49	100.00%
Female	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%

Category	FY 25-26					FY 24-25				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B / A)	No. (C)	% (C / A)		Total (D)	No. (E)	% (E / D)	No. (F)
Workers										
Permanent										
Male	193	0	0.00%	193	100.00%	195	0	0.00%	195	100.00%
Female	7	0	0.00%	7	100.00%	7	0	0.00%	7	100.00%
Other than Permanent										
Male	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%
Female	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%

3. Details of remuneration/salary/wages

a. Median remuneration / wages:

	Male		Female	
	Number **	Median remuneration/ salary/ wages of respective category (₹ in lakhs)	Number**	Median remuneration/ salary/ wages of respective category (₹ in lakhs)
Board of Directors (BOD)	12	Only sitting fees paid	3	Only Sitting fees paid
*Key Managerial Personnel	2	50.42	1	47.98
Employees other than BOD and KMP	482	23.39	8	27.74
Workers	195	3.05	7	2.86

*KMP includes MD of the Company

** Represents Employees / Workers who are/ were on payroll of the Company including those who have ceased to be associated with the Company during the year.

b. Gross wages paid to females as % of total wages paid by the entity, in the following format:

	FY 25-26	FY 24-25
Gross wages paid to females as % of total wages	2.28%	2.87%

The Gross wages considered for the disclosure includes amount of wages also capitalised by the Company to the extent they relate to ongoing / upcoming projects in line with applicable accounting practices.

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

Yes, the Head of Human Resource department of the Company is responsible for addressing human rights impact / issues arising from the end-to-end business operations.

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

The Company has various procedures and practices in place where employees and workers as well as external stakeholders can raise any human rights related grievance with the HR team of the company. Additionally, they have access to mechanism prescribed as part of the Whistleblower policy to raise any human rights issues or complaints. The HR / respective stakeholder contact (after due consultation with the HR team or relevant departmental head) shall take the requisite steps / actions to address the grievance.

The Company also has a standalone policy for Prevention of Sexual Harassment ('POSH') of women at workplace. An internal committee in the Company oversees implementation & effectiveness of the processes to mitigate sexual harassment within the Company operations and its wider value chain.



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

	FY 25-26			FY 24-25		
	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	NIL	NIL	NIL	NIL	NIL	NIL
Discrimination at workplace	NIL	NIL	NIL	NIL	NIL	NIL
Child Labour	NIL	NIL	NIL	NIL	NIL	NIL
Forced Labour/Involuntary Labour	NIL	NIL	NIL	NIL	NIL	NIL
Wages	NIL	NIL	NIL	NIL	NIL	NIL
Other human rights related issues	NIL	NIL	NIL	NIL	NIL	NIL

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

	FY 25-26	FY 24-25
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	NIL	NIL
Complaints on POSH as a % of female employees / workers		
Complaints on POSH upheld		

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

The Company has a Whistleblower policy which prescribes mechanism available to employees and external stakeholders to report, without fear of retaliation, any wrong practices, unethical behaviour or non-compliance in relation to any aspect of human rights which may have a detrimental effect on the organisation, including financial damage and impact on brand image. Further, the Company has a POSH policy to safeguard the interest of women at workplace.

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

Human rights requirements do not explicitly form part of the business agreement & contracts. However, the Company has a zero-tolerance policy for any human rights violations and adopts best practices and initiatives in line with recommendation as per local regulations and global standards while engaging with the employees and workers of the Company as well as external customers, suppliers and other value chain partners.

10. Assessments for the year:

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

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

There were no significant risks/ concerns arising from the above assessments undertaken during FY 25-26.


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

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

Parameter	FY 25-26	FY 24-25
From renewable sources		
Total electricity consumption (A)	147.92	85.79
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	-	-
Total energy consumed (in Tera Joules) from renewable sources (A + B + C)	147.92	85.79
From non-renewable sources		
Total electricity consumption (D)	1,497.49	1,475.62
Total fuel consumption (E)	35,918.35	35,564.08
Energy consumption through other sources (F)	-	-
Total energy consumed (in Tera Joules) from nonrenewable sources (D + E + F)	37,415.84	37,039.70
Total energy consumed in Tera Joules(A + B + C + D + E + F)	37,563.76	37,125.49
Energy intensity per rupee of turnover (Total energy consumed in Tera Joules / Revenue from operations Rs in lakhs)	0.25	0.30
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed in Tera Joules / Revenue from operations adjusted for PPP)	5.12	6.11
Energy intensity in terms of physical output (Total energy consumption in Tera Joules/ total output in Million Units)	8.44	9.61

Note:

- The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor for India published by The International Monetary Fund (IMF) for 2025 (20.66) and for 2026 (20.34).
- The energy intensity in terms of physical output is based on the total units of electricity generated by the Company.
- The calculations have been amended for more accurate energy consumption details available during FY 2025-26. Previous year's numbers have also been reinstated to reflect this.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Yes / No)
If yes, name of the external agency.

No, the Company has not undertaken any independent assessment/assurance of the environmental data disclosed in the report.

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? (Yes / No) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.

The Company's SLPP Plant has been identified as designated consumer under PAT. There is a deviation between achieved target and PAT Target. The Company is taking various measures for conservation of Energy, reduction in Auxiliary Power consumption and improvement in Heat Rate. Further, Renovation & Modernization of SLPP Phase-I Units (Unit-1&2) is planned to improve overall performance.



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

Parameter	FY 25-26	FY 24-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	54,32,341.00	56,87,251.00
(ii) Groundwater	20,043.29	19,280.33
(iii) Third party water	20,717.50	19,105.55
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	54,73,101.79	57,25,636.88
Total volume of water consumption (in kilolitres)	54,73,101.79	57,25,636.88
Water intensity per rupee of turnover (Total water consumption in kilolitres / Revenue from operations in INR lakhs)	36.70	45.58
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption in kilolitres / Revenue from operations adjusted for PPP)	746.57	941.62
Water intensity in terms of physical output (Total water consumption in kilolitres / total output in Million Units)	1,229.32	1,482.71

Note:

a) The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor for India published by The International Monetary Fund (IMF) for 2025 (20.66) and for 2026 (20.34).

b) The water intensity in terms of physical output is based on the total units of electricity generated by the Company.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Yes / No) If yes, name of the external agency.

No, the Company has not undertaken any independent assessment/assurance of the environmental data disclosed in the report.

4. Provide the following details related to water discharged:

Parameter	FY 25-26	FY 24-25
Water discharge by destination and level of treatment (in kiloliters)		
(i) To Surface water	28995.94	17,788.00
- No treatment	28995.94	-
- With treatment – please specify level of treatment	-	17,788.00
(ii) To Groundwater	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iii) To Seawater	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iv) Sent to third-parties	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(v) Others	16935.00	-
- No treatment	-	-
- With treatment – please specify level of treatment	16935.00	-
Total water discharged (in kilolitres)	45,931.00	17,788.00

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Yes / No) If yes, name of the external agency.

No, the Company has not undertaken any independent assessment/assurance of the environmental data disclosed in the report.

5. Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation.
The Company has a Zero Liquid Discharge (ZLD) mechanism at all its plant locations and covers end-to-end power generation and mining activity.
The Effluent Treatment Plant captures and processes the water discharged from the Company operations. Such ETP treated water is then reused for the power generation activity as well as for gardening purposes at the plant locations.
6. Please provide details of air emissions (other than GHG emissions) by the entity, in the following format:

Parameter	Please specify unit	FY 25-26	FY 24-25
NO _x	ppm	-	-
SO _x	ppm	-	-
Particulate matter (PM)	mg/Nm ³	-	-
Persistent organic pollutants (POP)	—	-	-
Volatile organic compounds (VOC)	—	-	-
Hazardous air pollutants (HAP)	—	-	-
Others - please specify	—	-	-

The Company adopts latest and best in class technology to minimise air emissions from its operations. It uses CFBC technology in boilers to mitigate NO_x and Sox emissions from the thermal power generation operations. The Company also has additional systems in place to reduce suspended Particulate Matter from the operations.

The Company engages accredited third parties to check air emissions on an ongoing basis. During FY 25-26, all such independent assessments have confirmed that the air emissions are significantly below the prescribed regulatory limits.

The Company will continue to monitor its air emissions on an ongoing basis and implement various environmental control measures and latest technology to reduce its air emissions.

Note: Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency? (Yes / No)
If yes, name of the external agency.

Yes, Ecosystem Resource Management Pvt. Ltd., an external Government-accredited agency has regularly carried out independent assessments of the air emissions data for the Company across all its mining and power generation facilities.

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

Parameter	Unit	FY 25-26	FY 24-25
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 equivalent	36,13,802.60	35,88,001.36
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 equivalent	3,02,057.79	3,20,494.42
Total Scope 1 and Scope 2 emission intensity per ₹ of turnover (Metric tonnes of CO ₂ equivalent/ turnover in ₹ lakhs)		26.26	31.11
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (₹ in lakhs) adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations in lakhs adjusted for PPP)		534.15	642.78
Total Scope 1 and Scope 2 emission intensity in terms of physical output (Metric tonnes of CO ₂ equivalent/ total output in Million Units)		879.55	1,012.15



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The Scope 1 and Scope 2 emissions are from the energy fuel usage and electricity consumption and fuel usage at the corporate office and the mining and electricity generation facilities in India. The Company activities do not generate any other process or fugitive emissions.

Note:

- The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor for India published by The International Monetary Fund (IMF) for 2025 (20.66) and for 2026 (20.34).
- The GHG intensity in terms of physical output is based on the total units of electricity generated by the Company.
- The calculations have been amended for more accurate energy consumption details available during FY 2025-26. Previous year's numbers have also been reinstated to reflect this.

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

No, the Company has not undertaken any independent assessment/assurance of the environmental data disclosed in the report.

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

Through ongoing process improvements and implementing latest available technology, the Company continuously aims to reduce its carbon footprint.

During FY25-26, the Company has continued to implement various process-related and technology-focused changes in the power generation processes across all its plant locations.

The Company has also commissioned two new solar plants during the year which will add 675 MW to the renewable power generation capacity. Additional details on various energy efficiency and environment-focused initiatives implemented during the year are covered as part of the Director's Statement in the Annual Report.

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

Parameter	FY 25-26	FY 24-25
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)	38.98	35.70
Other Waste-Fly Ash (H)	2,95,165.07	3,96,508.92
Other Non-hazardous waste generated (I). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	9,29,912.00	9,43,338.00
Total (A + B + C + D + E + F + G + H + I)	12,25,116.05	13,39,882.62
Waste intensity per rupee of turnover (Total waste generated in MT / Revenue from operations in INR lakhs)	8.22	10.67
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated in MT / Revenue from operations adjusted for PPP)	167.11	220.35
Waste intensity in terms of physical output (Total waste generated in MT / total output in Million Units)	275.17	346.98
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		

Parameter	FY 25-26	FY 24-25
Category of waste		
(i) Recycled	9,29,912.00	9,43,338.00
(ii) Re-used	2,95,165.07	3,96,508.92
(iii) Other recovery operations	-	-
Total in MT	12,25,077.07	13,39,846.92
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	-	-
(ii) Landfilling	-	-
(iii) Other disposal operations	38.98	35.70
Total in MT	38.98	35.70

Note:

- The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor for India published by The International Monetary Fund (IMF) for 2025 (20.66) and for 2026 (20.34).
- The waste intensity in terms of physical output is based on the total units of electricity generated by the Company.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Yes / No)
If yes, name of the external agency.

No, the Company has not undertaken any independent assessment/assurance of the environmental data disclosed in the report.

- 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 follows a robust waste management practice with the aim of reducing, reusing or recycling the waste generated from its operations. Electricity generation from solar power, wind mills and gas do not generate any specific waste to reclaim.

Fly ash is the key waste generated as part of the electricity generation from thermal sources. There are procedures in place where the Company captures 100% of the fly ash generated which is then onward sold to the companies in real estate sectors for use in producing green cement/concrete mix.

The Company does not generate any other hazardous or toxic waste as part of its operations.

The Company continues to win awards at pan-India level for its fly ash management processes being implemented across its plant locations.

- 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:

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

None of the plants/offices of the Company fall in/around ecologically sensitive areas.



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

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)		Results communicated in public domain (Yes / No)		Relevant Web link
-	-	-	-	-	-	-	-

During FY 2025-26, no environmental impact assessment has been undertaken by the Company.

13. Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Yes / No). If not, provide details of all such non-compliances, in the following format:

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

During FY 2025-26, there have been no non-compliances with any applicable environmental law/regulations/guidelines in India.

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.
The company has affiliations with 2 (two) state level trade and industry chambers / associations.
- b. List the top 10 trade and industry chambers/ associations (determined based on the total members of such body) the entity is a member of / affiliated to.

S. No.	Name of the trade and industry chambers/associations	Reach of trade and industry chambers / associations (State/National)
1	Gujarat Employers' Organization	State
2	Federation of Gujarat Industries	State

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

Name of authority	Brief of the case	Corrective action taken
Not Applicable		

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.

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
During FY 2025-26, there has been no requirement for the Company to conduct any SIA.					

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

S. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In ₹)
During FY 2025-26, there have been no projects undertaken by the Company which require any Rehabilitation and Resettlement (R&R).						

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

Communities in the vicinity of the Company operations are one of the key stakeholders of the Company. They have access to the grievance redressal mechanism prescribed as per the Whistleblower policy in case of any issues/ complaints.

The plant management is the primary point of contact in such cases and shall take appropriate course of action to address any grievance(s) received from the communities on a priority basis. In case the complainant is not satisfied with the resolution proposed by the plant management, they can also approach the senior management of the Company for resolution/mediation.

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

	FY 2025-26	FY 2024-25
Directly sourced from producers MSMEs / small producers	1.21%	1.67%
Directly from within India	100.00%	100.00%

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 25-26	FY 24-25
Rural	55.00%	62.44%
Semi-urban	30.00%	13.17%
Urban	15.00%	24.39%
Metropolitan	0.00%	0.00%

(Place to be categorized as per RBI Classification System - rural / semi-urban / urban / metropolitan)

The Gross wages considered for the disclosure includes amount of wages also capitalised by the Company to the extent they relate to ongoing/upcoming projects in line with applicable accounting practices.



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

Essential Indicators

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

The commercial team of the Company engages with the customer on an ongoing basis to discuss any issues/concerns and take measures to resolve them proactively.

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

	As a percentage to total turnover
Environmental and social parameters relevant to the product	Such disclosures are not applicable to the Company operations
Safe and responsible usage	
Recycling and/or safe disposal	

- Number of consumer complaints in respect of the following:

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

- Details of instances of product recalls on account of safety issues:

	Number	Reasons for recall
Voluntary recalls	Product recalls are not applicable to the Company operations.	
Forced recalls		

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

The Company has established various processes which deal with cyber security and risks related to data privacy.

The Company treats all information related to employees, customers, other business stakeholders and interested parties with utmost care and confidentiality and has established robust IT infrastructure for data protection. There is a dedicated IT team which monitors cyber security and data privacy processes on an ongoing basis to identify any vulnerabilities within IT infrastructure and undertake proactive measures to addresses them.

The Company has implemented industry best practices to become more proactive in its approach to ensure the data security. Additionally, there are risk assessment procedures in place in order to mitigate any risks related to data privacy.



As part of the ongoing focus on cyber security, the Company has implemented the following new initiatives:

- i) on-premises backup servers to centralize and secure its data storage thereby avoiding users from forgetting to back up on portable drive and mitigating risk of potential data loss/theft. Previously, the company relied on portable external hard drives for data backup purposes.
- ii) installed a new firewall solution at the Khavda Site and upgraded the firewall at the SLPP site.
- iii) moved its email server from a locally hosted infrastructure—previously identified as a potential security risk—to a more secure cloud-based platform
- iv) engaged an accredited cybersecurity auditor to assess and validate the company's IT security framework and practices

The Company is registered with CERT-IN (Indian Computer Emergency Response Team) and NCIIPC (National Critical Information Infrastructure Protection Centre). Both institutions provide regular advisories and recommendations on cybersecurity measures. The company implements suggested improvements promptly, including real-time firewall upgrades and security protocol enhancements

Additionally, the Company has also engaged a third-party service provider for continuous, real-time monitoring of cyber threats and vulnerabilities, and support in adopting a proactive cybersecurity posture through timely interventions and system improvements.

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.

During FY 25-26, there have been no issues relating to advertising, and delivery of essential services; cyber security and data privacy of customers.

As mentioned above, product recall is not applicable to the Company operations.

Additionally, during FY 25-26, no penalty / action has been taken by regulatory authorities on safety of the Companies products / services.

7. Provide the following information relating to data breaches:
 - a. Number of instances of data breaches - NIL
 - b. Percentage of data breaches involving personally identifiable information of customers - Not Applicable
 - c. Impact, if any, of the data breaches - Not Applicable