Business Responsibility and Sustainability Report

Section A: General Disclosure

I. Details of the listed entity

1.	Corporate Identity Number (CIN) of the Listed Entity	L40108HR2005PLC142826
2.	Name of the Listed Entity	Techno Electric & Engineering Company Limited
3.	Year of incorporation	2005-10-26
4.	Registered office address	415/2, Mehrauli-Gurgaon Road, Sector - 14, Gurugram, Haryana – 122001
5.	Corporate address	1B, Park Plaza, South Block, 71, Park Street, Kolkata - 700016
6.	E-mail	desk.investors@techno.co.in
7.	Telephone	033 4051 3000 / 9831803922
8.	Website	https://www.techno.co.in
9.	Financial year for which reporting is being done	1st April, 2025 to 31st March, 2026
10.	Name of the Stock Exchange(s) where shares are listed	BSE, NSE
11.	Paid-up Capital	₹ 23,25,99,148.00
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report.	Name - Niranjan Brahma Designation - Chief Compliance Officer and Company Secretary Contact No. - 033 4051 3309 / 9831803922 E-mail - niranjan.brahma@techno.co.in
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.	Name of the Assessment or Assurance Provider.	Not Applicable
15.	Type of Assessment or Assurance obtained.	Not Applicable

II. Products and Services

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the Entity
1.	EPC	Transmission & Distribution Substation, Flue gas Desulphurization, Transmission and Distribution Line.	99.70%

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

S. No.	Product/Service	NIC Code	% of total Turnover contributed
1.	EPC	45204	99.70%

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	52	2	54
International	2	0	2

19. Markets served by the entity:

a. Number of locations:

Locations	Number
National (No. of States)	16
International (No. of Countries)	1

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

0.00%

c. A brief on types of customers

The Company undertakes turnkey EPC projects predominantly in the power sector, covering generation, transmission and distribution segments. Additionally, the Company has expanded its portfolio to include projects related to Flue Gas Desulphurisation (FGD), installation of smart meters and data centres. The Company's customers primarily include:

Government Entities: The Company serves government bodies at various levels, including sovereign, sub-national and local authorities. This category also includes government-owned or controlled corporations.

Private Sector: The Company also serves private enterprises across various sectors, including domestic and international companies that engage the Company for power generation and related infrastructure solutions.

IV. Employees

20. Details at the end of the 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)	703	657	93.46%	46	6.54%
2.	Other than Permanent (E)	584	577	98.80%	7	1.20%
3.	**Total Employees (D + E)**	**1,287**	**1,234**	**95.88%**	**53**	**4.12%**
	Workers					
1.	Permanent (F)	0	0	0.00%	0	0.00%
2.	Other than Permanent (G)	3,982	3,818	95.88%	164	4.12%
3.	**Total workers (F+G)**	**3,982**	**3,818**	**95.88%**	**164**	**4.12%**

b. Differently abled Employees and workers:

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
	DIFFERENTLY ABLED EMPLOYEES					
1.	Permanent (D)	1	1	100.00%	0	0.00%
2.	Other than Permanent (E)	0	0	0.00%	0	0.00%
3.	**Total differently abled employees (D+E)**	**1**	**1**	**100.00%**	**0**	**0.00%**
	DIFFERENTLY ABLED WORKERS					
1.	Permanent (F)	0	0	0.00%	0	0.00%
2.	Other than Permanent (F)	0	0	0.00%	0	0.00%
3.	**Total differently abled workers (F+G)**	**0**	**0**	**0.00%**	**0**	**0.00%**

Note: The headcount of other than permanent workers is derived based on the number of workers across project sites and associated labour licenses.

21. Participation/Inclusion/Representation of women

	Total (A)	No. and % of females	
		No. (B)	% (B/A)
Board of Directors	8	2	25.00%
Key Management Personnel	4	0	0.00%

22. Turnover rate for permanent employees and workers.

(Disclose trends for the past 3 years)

	FY 2025-2026 (Turnover rate in current FY)			FY 2024-2025 (Turnover rate in previous FY)			FY 2023-2024 (Turnover rate in the year prior to previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	14.89%	19.51%	15.20%	15.00%	9.00%	15.00%	15.00%	21.00%	15.00%
Permanent Workers	Not Applicable								

Note: The Company does not have any permanent workers during the reporting period.

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)
1.	Techno Infra Developers Pvt. Ltd.	Subsidiary	100.00%	No
2.	Techno Digital Infra Pvt. Ltd.	Subsidiary	100.00%	No
3.	Techno Digital Infra 1 Pvt. Ltd.	Subsidiary	100.00%	No
4.	Techno Digital Infra 2 Pvt. Ltd.	Subsidiary	100.00%	No
5.	Techno Data Center Ltd.	Subsidiary	100.00%	No
6.	Techno AMI Solutions Pvt. Ltd.	Subsidiary	100.00%	No
7.	Techno AMI Solutions 1 Pvt. Ltd.	Subsidiary	100.00%	No
8.	Techno AMI Solutions 2 Pvt. Ltd.	Subsidiary	100.00%	No
9.	Techno AMI Solutions 3 Pvt. Ltd.	Subsidiary	100.00%	No
10.	Techno AMI Solutions 4 Pvt. Ltd.	Subsidiary	100.00%	No
11.	Rajgarh Agro Products Ltd.	Subsidiary	96.24%	No
12.	NERES -XVI Power Transmission Ltd (w.e.f. 30.05.2024)	Subsidiary	100.00%	No
13.	NERGS-I Power Transmission Ltd (w.e.f. 30.06.2024)	Subsidiary	100.00%	No
14.	Techno Electric Overseas Pte. Ltd	Subsidiary	100.00%	No

VI. CSR Details

24. i. Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No)

Yes

ii. Turnover (In Crore Rupees)

3,252.48 Crore Rupees

iii. Net worth (In Crore Rupees)

4,204.18 Crore Rupees

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 2025-2026 Current Financial Year			FY 2024-2025 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 https://www.techno.co.in/investor/codes_and_policies	0	0	No Complaints received	0	0	No Complaints received
Investors (other than shareholders)	Yes https://www.techno.co.in/investor/codes_and_policies	0	0	No Complaints received	0	0	No Complaints received
Shareholders	Yes https://www.techno.co.in/investor/codes_and_policies	0	0	No Complaints received	0	0	No Complaints received
Employees and workers	Yes https://www.techno.co.in/investor/codes_and_policies	0	0	No Complaints received	0	0	No Complaints received
Customers	Yes https://www.techno.co.in/investor/codes_and_policies	0	0	No Complaints received	0	0	No Complaints received
Value Chain Partners	Yes https://www.techno.co.in/investor/codes_and_policies	0	0	No Complaints received	0	0	No Complaints received
Other (please specify)	Yes https://www.techno.co.in/investor/codes_and_policies	0	0	No Complaints received	0	0	No Complaints received

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:

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1.	Energy Efficiency	O	Enhancing energy efficiency can reduce operational costs through lower energy consumption, leading to overall operational performance and reliability.	NA	Positive Implications
2.	Energy Efficiency	R	In the EPC business, inefficient operating practices may lead to increased energy consumption, higher operational costs, and reduced profitability. Lagging in energy efficiency can hinder a company's competitiveness against advanced peers, negatively impacting its market position	To mitigate risks associated with energy efficiency, the Company is focusing on advanced designs and invests in energy-efficient technologies and systems. Under the RDSS scheme, installation of smart meters along with Advanced Metering Infrastructure (AMI) reduces energy wastage by providing utilities and consumers with real-time data, enabling better resource management, and facilitating more efficient grid operations. The Company's upcoming data canter in Chennai is committed to operate through renewable energy sources and is aiming for a LEED platinum certification. We are also cognizant of energy consumption in our own operations and undertake efficiency initiatives.	Negative Implications
3.	Water Stewardship	O	Effective water management ensures a stable water supply and reduces operational disruptions due to water shortages. Proper water management leads to reduced consumption and wastage, cuts costs, and wasted resources. Further, it helps companies to comply with environmental regulations, mitigating legal and financial risks. Efficient water use enhances the brand reputation, strengthening community and stakeholder relationships. In our new data centres, we are using adiabatic cooling towers as a cooling solution. This will result in an impressive 75% reduction in water consumption compared to conventional cooling towers, achieving a remarkable Water Usage Effectiveness (WUE) of 0.012 KL/KW and substantial power consumption savings over air-cooled chiller systems. These advancements underscore our commitment to sustainability.	NA	Positive Implications

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
4.	GHG and Air emissions	O	Investing in new technologies to reduce GHG emissions can improve operational efficiency and lower costs in the long term. Building resilient infrastructure reduces the impact of climate-related disruptions, ensuring stable business operations.	NA	Positive Implications
5.	GHG and Air emissions	R	As an EPC player, the Company handles multiple projects, some of which are energy-intensive and may contribute to GHG emissions. An increase in GHGs can lead to climate change, resulting in extreme weather conditions that disrupt project timelines and supply chains. Furthermore, stakeholders are becoming increasingly aware of the environmental impacts, driving the need for more sustainable practices. Addressing these concerns is crucial for the long-term success and sustainability of such projects.	The Company has established an internal tracking mechanism to reduce its emissions from its operations and has established internal targets to minimize its carbon footprint and strengthen resource efficiency. The Company's flue gas desulphurization (FGD) projects help its clients to reduce SO2 emissions from exhaust flue gases of coal-based power plants, almost accounting to 98% of such emissions. By removing such pollutants, this system improves air quality and reduces the environmental impact of these operations.	Negative Implications
6.	Health & Safety	O	Robust health and safety practices prevent workplace injuries and accidents and boost productivity by maintaining continuous facility operations and reducing absenteeism. Minimizing health and safety incidents improves working conditions, enhances staff morale, and strengthens the company's reputation	NA	Positive Implications
7.	Health & Safety	R	Improper health and safety management can disrupt operations and damage brand value. Workplace injuries can also affect operations and the morale of the workforce. Poor health and safety pose the risk of litigation and regulatory non-compliance, negatively impacting the company's reputation. Robust health and safety measures are crucial for operational efficiency and protecting brand integrity.	The Company has adopted occupational health and safety management systems (ISO 45001) across its offices and project sites. The Company has established policies and processes that significantly reduce the likelihood of accidents and injuries at the project site. Further, the Company conducts Hazard Identification Risk Assessments (HIRA) to identify the potential hazards at the project site and implement the necessary corrective actions. The Company's regular monitoring and evaluation help identify emerging health and safety risks and refine the plan accordingly, ensuring its effectiveness in safeguarding employee well-being.	Negative Implications

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
8.	Human Rights and Labour Relations	R	Being an EPC player, the nature of the operations involves a large number of contract and sub-contract workers on the project, which requires special focus on human rights violations and labour regulation-related risks. Non-adherence to labour regulations and any violation, even in the supply chain, might lead to a loss of reputation and increased compliance costs	The Company has adopted a Human Rights Policy that applies to the workforce, contractors, sub- contractors, communities, suppliers, and all those affected by our business activities. Further, the Company's Supplier Code of Conduct mandates all its suppliers to adhere to labour and human rights clauses. Non-compliance with the code may result in disciplinary action, including, but not limited to, retraining, warnings, suspension, or termination of business relationships.	Negative Implications
9.	Employee Development	O	The Company considers its employees to be its most valuable asset. Investing in its workforce's training and professional growth enhances employee skills, improves efficiency, and encourages innovation. The Company believes that a well-trained workforce can better handle advanced technologies and adapt to industry changes, ensuring that the company remains competitive. Moreover, development programs can boost employee morale, job satisfaction, and retention rates, reducing turnover costs. By fostering a culture of continuous learning, the company can attract top talent and strengthen its reputation as an employer of choice in the industry.	NA	Positive Implications
10.	Community engagement	O	Actively involving local communities can build strong relationships, fostering trust and support for the company's projects. Engaged communities are more likely to cooperate with infrastructure developments and proactively address concerns. This can enhance the company's reputation, lead to smoother project operations, and mitigate potential conflicts. Positive community relationships can uncover local insights and partnerships, driving more effective and sustainable solutions.	NA	Positive Implications
11.	Regulatory Issues and Compliance / Corporate Governance	O	Strong governance practices are essential for maintaining operational integrity, compliance, and credibility. It enhances transparency, accountability, and stakeholder trust. It can also improve decision-making processes, ensure regulatory compliance, and reduce operational risks. It fosters a positive reputation, attracts investors, and facilitates access to capital. Further, effective governance can lead to better risk management and operational efficiency, driving sustainable growth and competitive advantage in the industry.	NA	Positive Implications

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
12.	Regulatory Issues and Compliance / Corporate Governance	R	Weak corporate governance can lead to mismanagement, operational inefficiencies, and financial losses. It may also result in legal and regulatory risks, damaging the Company's reputation and investor confidence.	The Company has established strong governance policies and ensures strong oversight by the board and its committees. It regularly reviews and complies with regulations to avoid legal issues. Promoting transparency through open communication and regular reporting helps maintain stakeholder trust.	Negative Implications
13.	Business Ethics	O	By prioritizing transparency, integrity, and accountability, the company can enhance its reputation, build trust with stakeholders, and foster positive relationships with customers, regulators, and the community at large. Ethical practices can lead to a competitive advantage, attracting investment and partnerships. Adhering to high ethical standards can help mitigate risks, ensure regulatory compliance, and drive long-term sustainability and growth	NA	Positive Implications
14.	Business Ethics	R	As a publicly listed company, any violation of the Company's Code of Conduct and statutory compliance may compromise business relations and negatively impact the Company's reputation, goodwill, and trust of stakeholders.	The Company adheres to all the required compliances and follows ethical business practices. Further, clear rules, policies, and procedures have been enforced across the Company. Policies such as anti-corruption and anti-bribery, code of conduct, and human rights guide the employees in their ethical journey	Negative Implications
15.	Supply chain management	O	A streamlined supply chain can reduce costs, improve delivery times, and enhance overall operational efficiency.	NA	Positive Implications
16.	Supply chain management	R	Poor quality or unreliable components from suppliers can lead to operational inefficiencies and increased maintenance costs, which can lead to customer dissatisfaction or loss of business. Volatile prices for raw materials and energy can also increase costs and impact profitability.	Developing robust risk management strategies and diversifying suppliers can minimize the impact of disruptions and cost fluctuations. The Company has policies and processes in place for effective supply chain practices. Further, the company has established a green supply chain policy that encourages its supply chain partners to follow their environmental practices, ethical standards, and commitments towards sustainability.	Negative Implications

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		P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes										
1a.	Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes								
1b.	Has the policy been approved by the Board? (Yes/No)	Yes								
1c.	Web Link of the Policies, if available	https://www.techno.co.in/investor/codes_and_policies								
2.	Whether the entity has translated the policy into procedures. (Yes / No)	Yes								
3.	Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes								
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.	ISO 9001 - Quality Management ISO 14001 - Environment Management ISO 45001 - Occupational Health and Safety								
5.	Specific commitments, goals and targets set by the entity with defined timelines, if any.	The Company is actively monitoring key environmental parameters, including GHG emissions, energy and water consumption, and waste management, and is progressively aligning these with its internal targets to drive reduction initiatives.								
6.	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	The Company consistently monitors the progress of the above-mentioned environmental goals and takes any necessary corrective actions.								
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)	At TEECL, our commitment to sustainable growth continues to guide every aspect of our business. The past year has reaffirmed the importance of integrating environmental, social, and governance (ESG) priorities into our strategic roadmap. While global economic uncertainties, supply chain disruptions, and the growing urgency of climate change pose challenges, we view them as opportunities to innovate and build resilience. Our focus areas Transmission, Flue Gas Desulphurisation, Advanced Metering Infrastructure, and Data Centre projects remain central to India's clean energy transition and digital infrastructure goals. This year, we have achieved significant progress in expanding our order book while improving operational efficiency and reducing our environmental footprint. Our enterprise sustainability strategy supports ESG principles, improving energy efficiency, enhancing workplace safety, and empowering our workforce through continuous development programs. We take pride in contributing to social upliftment through health and education initiatives aimed at supporting marginalized communities. With a strong governance framework, we ensure that our growth is responsible, ethical, and aligned with long-term sustainability goals. We believe that true progress lies not only in business growth but also in our ability to create a sustainable, inclusive, and resilient future. **Avantika Gupta** **Director** **(DIN: 03149138)**								

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Ms. Avantika Gupta, Director (DIN: 03149138)								
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.	Yes, the Company has incorporated an ESG Committee comprising of Ms. Avantika Gupta, Non-Executive Director, Mr Ankit Saraiya, Wholetime Director, Mr. Niranjan Brahma, Company Secretary and Mr. Mihir Mohapatra, General Manager (QHSE) is responsible for issues related to sustainability.								

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								
	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Any other Committee								
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	Any other Committee								

Subject for Review	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	Annually								
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	Quarterly								

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.	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 entity does not consider the Principles material to its business (Yes/No)	No								
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
The entity 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 trainings and awareness programmes held	Topics / principles covered under the training and its impact	% of persons in respective category covered by the awareness programmes
Board of Directors	4	• Governance • Safety & Security of Labour • Compliance at site	87.50%
Key Managerial Personnel	4	• Business Communication for Site & Office Employees • Mental Health & Stress Management • Anti Bribery • Anti-Corruption	50.00%
Employees other than BoD and KMPs	12	• Business Communication for Site and Office Employees • Mental Health and Stress Management • First Aid Training in association with the Indian Red Cross Society • EHV Substation Engineering and Insulation Coordination • Personal Effectiveness • Construction Claims Management • Strategic Procurement and Sourcing • TechVolt • Methodology of Site Execution • Code of Business Conduct • Anti-Bribery and Anti-Corruption • Cyber Security User Awareness • ESG (Principles A, B and C) • Diversity, Equity and Inclusion (DE&I) • Prevention of Sexual Harassment (POSH) • Financial and Quantitative Modelling for Analysts	59.55%
Workers	Not Applicable		

Note: The workers are primarily engaged on a non-permanent basis across project sites. Considering the nature of the Company's project-based operations, regular operational and health & safety training is provided to workers; however, the coverage of such training against specific NGRBC Principles is not separately monitored and quantified.

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		NIL		Not Applicable	
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)
Imprisonment		NIL	Not Applicable	
Punishment				

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

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

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

Yes, the Company has an Anti-Bribery and Anti-Corruption (ABAC) Policy. The Company has also adopted a Whistle-blower Policy providing a formal mechanism for directors, employees and other external stakeholders to report concerns relating to unethical behaviour, actual or suspected fraud, or violations of the Company's Code of Conduct. The ABAC Policy applies to the Company's directors, employees, contractors, consultants, vendors and third parties, who are required to read, understand and comply with the policy in their dealings with the Company.

The policy prohibits bribery, improper payments and other forms of corrupt practices intended to influence decisions or obtain improper benefits. It specifically addresses areas including gifts and entertainment, hospitality, facilitation payments, business relationships, political, community and charitable contributions, other misconduct, and employment of former public officials or their relatives. The Board of Directors and Head of HR are responsible for enforcing the policy. The Company regularly reviews and updates the policy, particularly when entering new markets.

The Anti-Bribery and Anti-Corruption Policy and Whistle-blower Policy are available on the Company's website at:

- https://www.techno.co.in/public/uploads/2/2025-06/teecl_aug_2024_anti_bribery_anti_corruption_policy.pdf
- https://www.techno.co.in/public/uploads/2/2025-06/teecl_aug_2024_whistle_blower_policypdf.pdf

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 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
Directors	NIL	NIL
KMPs		
Employees		
Workers		

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

	FY 2025-2026 Current Financial Year		FY 2024-2025 Previous Financial Year	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	NIL	Not Applicable	NIL	Not Applicable
Number of complaints received in relation to issues of Conflict of Interest of the KMPs				

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

Not Applicable, as there were no fines, penalties, or actions taken by regulators, law enforcement agencies, or judicial institutions in relation to cases of corruption or conflicts of interest during the reporting period.

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

	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
Number of days of accounts payable	134	159.00

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 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
Concentration of purchases	a.	Purchases from trading houses as % of total purchases	7.90%	0.00%
	b.	Number of trading houses where purchases are made from	222	0
	c.	Purchases from top 10 trading houses as % of total purchases from trading houses	57.03%	0.00%
Concentration of Sales	a.	Sales to dealers/distributors as % of total sales	0.00%	0.00%
	b.	Number of dealers/distributors to whom sales are made	0	0
	c.	Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	0.00%	0.00%
Share of RPTs in	a.	Purchases (Purchases with related parties/Total Purchases)	0.00%	0.00%
	b.	Sales (Sales to related parties/Total Sales)	17.96%	0.00%
	c.	Loans & advances (Loans & advances given to related parties/Total loans & advances)	100.00%	98.95%
	d.	Investments (Investments in related parties/Total Investments made)	43.55%	20.16%

Note: Considered all parties other then OEM of total purchases.

LEADERSHIP INDICATORS

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

Total number of awareness programmes held	Topics / principles covered under the training	%age of value chain partners covered (by value of business done with such partners under the awareness programmes)
NIL		

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

Yes. The Company's Code of Conduct for Directors applies to all Directors (executive, non-executive and nominee) and Senior Management. It lays down standards of integrity, transparency, fairness and accountability. In addition to mandatory disclosures, all Non-Executive and Independent Directors are required to disclose their associations with any other company that may give rise to a conflict of interest, while other Directors and Senior Management are required to obtain approval from the Company's Corporate Governance Committee before accepting additional directorships or assignments in other companies. Any transaction with related parties must be reported to the Compliance Officer and reviewed by the Audit Committee, wherever material, to ensure that all dealings are fair and without preferential treatment. Employees are required to disclose potential conflicts of interest, and any concerns should be referred to the Compliance Officer for consultation.

Link to the Code of Conduct for Directors and Senior Management: https://www.techno.co.in/public/uploads/2/2025-06/teecl_may_2023_code_of_conduct_for_directors_and_senior_management.pdf

PRINCIPLE 2: Businesses should provide goods and services in a manner that is sustainable and safe.

ESSENTIAL INDICATORS

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

	Current Financial Year	Previous Financial Year	Details of improvements in environmental and social impacts
R&D	0.00%	0.00%	The Company primarily operates as an Engineering, Procurement and Construction (EPC) service provider and does not undertake significant in-house product development. During the reporting period, no expenditure was incurred on specific R&D initiatives aimed at improving the environmental and social impacts of the Company's products and processes.
Capex	0.00%	0.00%	During the reporting period, no capital expenditure was specifically identified or incurred towards technologies dedicated to improving the environmental and social impacts of the Company's products and processes.

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

Yes

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

Approximately 85% of the inputs were sourced sustainably, based on the Company's sustainable sourcing criteria.

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.

Plastics (including packaging	Not Applicable, as the Company does not manufacture or sell products of its own that are subject to end-of-life reclamation.
E-waste	E-waste generated from the Company's operations is collected and stored separately and handed over to authorised e-waste recyclers/disposal agencies in accordance with applicable requirements.
Hazardous waste	The Company generally does not generate significant quantities of hazardous waste during its normal operations. Where hazardous waste is generated at project sites, it is segregated, safely stored and handed over to authorised agencies/ vendors for appropriate disposal in accordance with applicable regulatory requirements.
Other waste	Not Applicable, as the Company does not manufacture or sell products requiring end-of-life reclamation.

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.

Not Applicable. The Company primarily undertakes EPC and project execution activities and does not manufacture, import or sell electrical and electronic equipment under its own brand that would make it subject to EPR obligations under the applicable regulations. Accordingly, EPR requirements are not applicable to the Company's activities.

LEADERSHIP INDICATORS

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

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

Note: The Company primarily provides EPC and other power-infrastructure services. During the reporting period, no Life Cycle Perspective Assessment (LCA) was conducted for the services provided by the Company. Accordingly, there were no services covered under an LCA during the reporting period.

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

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

Note: As no Life Cycle Perspective Assessment (LCA) has been conducted for the Company's services, no significant environmental or social concerns specifically identified through an LCA have been reported under this disclosure. The Company continues to manage environmental, health and safety, labour and other project-related risks associated with its EPC activities through applicable policies, procedures and project-level controls.

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

Indicate input material	Recycled or re-used input material to total material	
	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
NIL		

4. Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled, and safely disposed, as per the following format:

	FY 2025-2026 Current Financial Year			FY 2024-2025 Previous Financial Year		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	Not Applicable			Not Applicable		
E-waste						
Hazardous waste						
Other waste						

Note: The Company primarily provides EPC and other power-infrastructure services and does not manufacture or sell products of its own that are subject to end-of-life reclamation. Accordingly, product and packaging reclamation at the end of life is not applicable to the Company.

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

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

Note: The Company does not manufacture or sell products of its own requiring end-of-life reclamation. Accordingly, reclaimed products and their packaging materials are not applicable.

PRINCIPLE 3: Businesses should respect and promote the well-being of all employees, including those in their value chains.

ESSENTIAL INDICATORS

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

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	657	657	100%	657	100%	0	0%	657	100%	0	0%
Female	46	46	100%	46	100%	46	100%	0	0%	0	0%
Total	**703**	**703**	**100%**	**703**	**100%**	**46**	**6.54%**	**657**	**93.46%**	**0**	**0%**
Other than Permanent employees											
Male	577	0	0%	577	100%	0	0%	0	0%	0	0%
Female	7	0	0%	7	100%	0	0%	0	0%	0	0%
Total	**584**	**0**	**0%**	**584**	**100%**	**0**	**0%**	**0**	**0%**	**0**	**0%**

1b. Details of measures for the well-being of workers:

Category	% of Workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care Facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent employees											
Male	Not Applicable										
Female											
Total											
Other than Permanent Workers											
Male	3,818	0	0%	3,818	100%	0	0%	0	0%	0	0%
Female	164	0	0%	164	100%	0	0%	0	0%	0	0%
Total	**3,982**	**0**	**0%**	**3,982**	**100%**	**0**	**0%**	**0**	**0%**	**0**	**0%**

1c. Spending on measures towards well-being of employees and workers (including permanent and other than permanent) in the following format:

	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
Cost incurred on well-being measures as a % of total revenue of the company	0.03%	0.06%

2. Details of retirement benefits, for Current FY and Previous FY.

Benefits	FY 2025-2026 Current Financial Year			FY 2024-2025 Previous Financial Year		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total worker	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	83.00%	-	Yes	100.00%	-	Yes
Gratuity	94.10%	-	Yes	100.00%	-	Yes
ESI	0.54%	-	Yes	1.00%	-	Yes
Others- NPS	0.08%	-	Yes	0.09%	-	Yes

Note: Value recast of FY24-25 as per benefit selection under 'Others' category.

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 employees work at customer sites and are also deployed at project sites, where accessibility requirements are determined based on the respective site conditions and client requirements. The Company's office is not fully aligned with the requirements of the Rights of Persons with Disabilities Act, 2016. However, the Company has conducted a study of workplace accessibility and has implemented necessary measures to address accessibility requirements and minimise barriers faced by persons with disabilities. Further, employees are sensitised to the needs of persons with disabilities and assistance is provided wherever required.

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.

Yes, the Company has a Workplace Diversity, Equity and Inclusion (DEI) Policy in place. The Policy is committed to ensuring equal opportunities for employees, workers, contractors and their employees, as well as vendors, suppliers, clients, their representatives and the communities with which the Company interacts. The Company strives to cultivate an inclusive and diverse work environment where individuals are treated with respect, dignity and fairness, irrespective of race, colour, ethnicity, national origin, gender, gender identity, sexual orientation, marital status, religion, age, disability or any other characteristic protected under applicable laws. The Policy covers various aspects of employment, including recruitment, hiring, training, promotions, transfers, compensation, benefits, disciplinary actions and separation.

The web link for the policy: https://www.techno.co.in/public/uploads/2/2025-06/teecl_mar_2025_workplace_diversity_equity_inclusion_dei_policypdf.pdf

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	100.00%	91.67%	Not Applicable	
Female	100.00%	0.00%		
Total	**100.00%**	**91.67%**		

Note: The Company does not have any permanent workers; therefore, the return-to-work and retention rates for permanent workers are not applicable.

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	Yes/No (If yes, then give details of the mechanism in brief)
Permanent Workers	Not Applicable	The Company does not have any permanent workers.
Other than Permanent Workers	Yes	Contract workers engaged at project sites may report their grievances to the Site Supervisor. The Site Supervisor reviews the concern in consultation with the respective Site In-Charge and takes appropriate action to address the grievance. If the worker is not satisfied with the resolution, the matter may be escalated to the Project Manager for further review and resolution.
Permanent Employees	Yes	The Company's Employee Grievance Policy provides a structured mechanism for addressing employee concerns relating to employment matters in a timely, impartial and confidential manner. Employees are encouraged to first attempt informal resolution by discussing their concerns with their immediate supervisors. Where the issue remains unresolved or requires formal intervention, employees may escalate the matter to the HR department through official
Other than Permanent Employees	Yes	communication channels. Formal grievances are reviewed by the designated Grievance Committee, which includes the Head of HR, to ensure an unbiased and thorough evaluation. Employees are also provided the right to appeal decisions if they are not satisfied with the outcome. Grievance proceedings, decisions and any resulting disciplinary actions are properly documented and securely maintained by the HR department, ensuring confidentiality and compliance with organisational standards.

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

Category	FY 2025-2026 Current Financial Year			FY 2024-2025 Previous Financial Year		
	Total employees/ workers in respective category (A)	No. of employees/ workers in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees/ workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D/C)
Total Permanent Employees	**703**	**0**	**0%**	**541**	**0**	**0%**
Male	657	0	0%	498	0	0%
Female	46	0	0%	43	0	0%
Total Permanent Workers	Not Applicable					
Male						
Female						

8. Details of training given to employees and workers.

Category	FY 2025-2026 Current Financial Year					FY 2024-2025 Previous Financial Year				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	1,234	1,234	100%	248	20.10%	1,019	1,019	100%	172	16.88%
Female	53	53	100%	23	43.40%	49	49	100%	23	46.94%
Total	**1,287**	**1,287**	**100%**	**271**	**21.06%**	**1,068**	**1,068**	**100%**	**195**	**18.26%**
Workers										
Male	3,818	3,818	100%	0	0%	22,927	22,927	100%	0	0%
Female	164	164	100%	0	0%	98	98	100%	0	0%
Total	**3,982**	**3,982**	**100%**	**0**	**0%**	**23,025**	**23,025**	**100%**	**0**	**0%**

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

Category	FY 2025-2026 Current Financial Year			FY 2024-2025 Previous Financial Year		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	1,234	1,040	84.28%	1,019	710	69.68%
Female	53	45	88.24%	49	32	65.31%
Total	**1,287**	**1,085**	**84.30%**	**1,068**	**742**	**69.48%**
Workers						
Male	3,818	0	0.00%	22,927	0	0.00%
Female	164	0	0.00%	98	0	0.00%
Total	**3,982**	**0**	**0.00%**	**23,025**	**0**	**0.00%**

Note: Other than permanent workers are engaged primarily on a project/site basis and for specific work requirements. Given the nature and duration of their engagement, formal performance and career development reviews are not undertaken for this category.

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 has an IMS Policy in place and implements an occupational health and safety management system in accordance with ISO 45001 standards across its national and international operations, including all project locations and offices. The Safety Management System covers all employees, contractors, visitors and relevant stakeholders. All project locations have qualified safety officers appointed in accordance with the requirements of the Building and Other Construction Workers (BOCW) Act and customer contract requirements.

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 adopts a systematic and proactive approach to hazard identification and risk assessment, guided by its HSE Policy. The Company promotes a strong safety culture through health and safety training and supervision of employees, contractors and visitors. Hazards and incidents are promptly reported, investigated and controlled to prevent recurrence. Risks are systematically identified, analysed and managed to prevent accidents, injuries and adverse impacts, with adequate resources allocated to support the effectiveness of the safety management system.

The Company has Health & Safety teams across its project sites. Annual HSE objectives are established and progress is monitored. The risk assessment process includes structured safety assessments, Hazard Identification and Risk Assessment (HIRA), and a management review process, which is regularly reviewed. Site-specific HIRA and Job Safety Analysis (JSA) are conducted before commencement of critical activities, and risk assessments and JSAs are undertaken for routine and non-routine activities.

Safety walkthroughs are conducted daily and recorded in the Company's EHS software, which is reviewed regularly. The Company also undertakes periodic HSE inspections, internal audits, management site visits and monthly safety audits to monitor compliance with HSE policies and procedures.

For high-risk activities, the Company has strengthened Permit-to-Work (PTW) systems covering activities such as confined space work, hot work, lifting operations, excavation and electrical work. Regular mock drills are also conducted for emergency situations including fire, medical emergencies, electrical incidents, confined space rescue and work-at-height rescue. The Health & Safety teams prepare mitigation plans for high-risk areas, with roles, responsibilities, competency training and hazard awareness emphasised.

Employees, workers at the site and contractors are encouraged to identify unsafe conditions and hazards and report them to the Health & Safety teams at the project site. The Company has processes in place for reporting and tracking the closure of identified hazards and observations to ensure that appropriate risk controls are implemented.

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

Yes, the Company encourages its site workers to report all work-related hazards and has processes in place for workers to remove themselves from such risks.

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

Yes. The Company organises health camps across its offices and project sites, providing access to non-occupational medical and healthcare services, including tests such as LFT, lipid profile, thyroid panel, creatinine, blood sugar, CBC and uric acid. Contractual workers are also provided access to eye, general health, BP and sugar check-ups. These health camps are sponsored by the Company during worker induction and once annually.

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

Safety Incident/Number	Category	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	0	0
Total recordable work-related injuries	Employees	0	0
	Workers	2	0
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

Note: Recordable injuries do not qualify as LTIs, IP returned to work within same shift.

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

The Company is committed to continuously strengthening its Health, Safety and Environment (HSE) practices in line with industry best practices. An integrated HSE Policy has been adopted across all offices and project sites, ensuring compliance with applicable regulatory requirements and addressing site-specific risks. To drive continual improvement in safety performance, the Company follows voluntary standards such as Process Safety and Risk Management (PSRM) and the Occupational Health and Safety Management System (ISO 45001).

During the reporting period, a total of 41,259 hours of health and safety training were provided to employees and workers across all project sites. In addition, the Company invested 5,908 hours in learning and development programmes covering technical, functional, behavioural, compliance, and leadership development, delivered across corporate offices and project sites.

Additional measures implemented during FY 2025-26 include:

- Strengthened Permit-to-Work (PTW) systems for confined space, hot work, lifting, excavation, and electrical activities.
- Regular mock drills covering fire, medical emergencies, electrical incidents, confined-space rescue, and work-at-height rescue scenarios.
- Pre-employment and periodic medical examinations, along with health check-up camps and occupational health surveillance, as applicable to workplace risk profiles.
- Awareness programmes on heat stress management, hydration, seasonal diseases, ergonomics, and personal hygiene.
- Provision of safe drinking water, sanitation facilities, rest shelters, and welfare amenities at project sites.
- First-aid boxes, trained first aiders and emergency medical support at relevant locations.
- Periodic HSE inspections and audits, supported by electrical tool inspections and cable management practices to strengthen workplace safety.

- Promotion of good housekeeping, waste segregation and environmental protection across project sites.
- Safety Awards and Recognition Programmes to encourage and reinforce safe behaviour among employees and workers.
- Safety awareness initiatives through National Safety Week, including awareness sessions, training, drawing competitions, slogan-writing, motivational programmes and prize distributions.

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

	FY 2025-2026 Current Financial Year			FY 2024-2025 Previous Financial Year		
	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		Not Applicable	NIL		Not Applicable
Health & Safety						

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	100.00%
Working Conditions	100.00%

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.

Based on the assessments conducted during the reporting period, no significant risks or concerns were identified in relation to the Company's health and safety practices and working conditions. Accordingly, no specific corrective action was required during the reporting period.

LEADERSHIP INDICATORS

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

Employees: Yes. Company has Group Personal Accident (GPA) Policy for its HO Appointed Employees and Workmen Compensation (WC) Policy for its Site Appointed Employees.

Workers: Yes. Company has a Workmen's Compensation (WC) Policy for its Workers.

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

To ensure that statutory dues, such as PF and ESIC, are accurately deducted and deposited by value chain partners, the Company has established a multi-tiered governance framework. First, compliance requirements are incorporated as binding clauses in the Supplier Code of Conduct and vendor agreements. Second, for service and manpower contractors, the release of payments is strictly gated and cleared only upon submission of valid statutory deposit challans, ECR sheets and other relevant supporting documents for the applicable period.

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

	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
Employees	NIL		NIL	
Workers				

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

Yes. The Company provides transition assistance for its employees on a case-by-case basis.

5. Details on assessment of value chain partners.

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	0.00%
Working Conditions	0.00%

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

Not applicable, as no formal assessments were conducted on the value chain during the reporting period.

PRINCIPLE 4: Businesses should respect the interests of and be responsive to all its stakeholders.

ESSENTIAL INDICATORS

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

The Company identifies and prioritizes stakeholders based on their interests, influence, and potential impact, categorizing them into internal and external groups. Internal stakeholders include employees at all levels, while external stakeholders encompass investors, shareholders, customers, suppliers, communities, and regulatory authorities. These groups are regularly reviewed in light of market trends, regulatory changes, business priorities, and company needs. The Company engages with stakeholders transparently, inclusively, and promptly, respecting their rights, cultures, and diversity. It provides accurate and relevant information to enable them with informed decisions. The Company balances stakeholder interests with a focus on long-term sustainability and business viability. Regular coordination and engagement foster strong relationships, with the effectiveness of these activities regularly reviewed for continuous improvement.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper,Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly/ others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees	No	Email, Notices, Web Portal, Get-togethers (including Family Get-togethers), Townhall Meetings, Virtual Posters, HRMS Platform etc.	Half-yearly, Annually, Depending upon the requirement.	· To assess employee skills and capabilities to identify areas for improvement. · To implement career development programs to encourage continuous learning and professional growth. · Conduct regular performance reviews and surveys to recognise achievements motivate employees and receive feedback. · Major updates and announcements such as policy changes, compliances, health & safety, event announcements, employee benefits, newsletters, important dates, etc. · Share company's culture and vision, promote brand, share job openings, highlight CSR initiatives, etc.
Investors and Shareholders	No	· Quarterly conference calls · Investor conferences and meetings · Communication through the Company website · Investor presentations · Press releases and financial reports · Financial results through newspapers · Information relating to dividends · Notices through e-mail · Stock exchanges and Company website.	· Quarterly · Half-yearly · Annually · Depending upon the requirement.	· To provide a clear and transparent view of the company's financial health, business strategy, and operational performance. · To gather feedback from investors that can be used to improve the company's strategies and operations. · To build and maintain trust and confidence among the investor community.
Customers	No	· One to one meeting · Project review meetings · Client satisfaction surveys and feedback	Ongoing	Ensure clear and prompt communication to provide updates on contract statuses and address any issues related to the fulfilment of agreed contracts.
Suppliers	No	· Interactions and discussions with suppliers · Site visits and inspection · Supplier's workplace	Ongoing	· Foster strong partnerships to develop collaborative solutions. · Assess quality standards and delivery schedules. · Ensure suppliers meet legal, ethical, and sustainability standards.
Communities	Yes	· Community projects at project sites · Employee engagement in community programs	Ongoing	· To facilitate infrastructure programs. · To improve the quality of the underprivileged and vulnerable communities.
Government and Regulatory Authorities	No	· Responding to government circulated notifications · Statutory filings & disclosures support for Government policy	As and when required	· Ensure compliance with all applicable rules and regulations. · Collaborate on government-led projects and initiatives that align.

LEADERSHIP INDICATORS

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

The Company facilitates consultation between stakeholders and the Board on economic, environmental, and social topics. Stakeholder input is collected during the engagements mentioned in P4E2 above and reviewed by designated teams. This feedback is then presented to the concerned committees, such as the ESG Committee, CSR Committee, and Risk Management Committee. After thorough review and analysis, the Committees' recommendations are shared with the Board during meetings for further consideration and decision-making. The Company promotes collaboration with stakeholders to find mutually beneficial solutions, with progress regularly reported to the respective Committees. Stakeholder feedback is consistently integrated into the decision-making processes.

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

The Company has identified material topics on ESG that are relevant to it through peer comparison and discussions with internal and external stakeholders. Based on these discussions, the Company has incorporated several policies in the reporting period (refer to Section B for the list of policies), which are further translated into procedures.

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

The Company is committed to addressing the concerns of vulnerable and marginalised stakeholder groups through targeted CSR initiatives. Before initiating any CSR activities, the Company conducts a thorough evaluation of the needs in the nearby areas where its projects are located. Further, to strengthen the activities, the Company engages with local Panchayat officials to understand the specific requirements wherever it is possible. As a result of engagements and targeted CSR initiatives, the Company has undertaken several impactful CSR projects under healthcare & sanitation, education, and infrastructure development programs.

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 2025-2026 Current Financial Year			FY 2024-2025 Previous Financial Year		
	Total (A)	No. of employees / workers covered (B)	% (B/A)	Total (C)	No. of employees / workers covered (D)	% (D/C)
Employees						
Permanent	703	534	75.96%	541	406	75.05%
Other than permanent	584	63	10.79%	527	35	6.64%
Total employees	**1,287**	**597**	**46.39%**	**1,068**	**441**	**41.29%**
Workers						
Permanent	0	0	0.00%	0	0	0.00%
Other than permanent	3,982	0	0.00%	23,025	0	0.00%
Total workers	**3,982**	**0**	**0.00%**	23,025	0	0.00%

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

Category	FY 2025-2026 Current Financial Year					FY 2024-2025 Previous Financial Year				
	Total (A)	Equal to minimum wage		More than minimum wage		Total (D)	Equal to minimum wage		More than minimum wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent	**703**	**0**	**0%**	**703**	**100%**	**541**	**0**	**0%**	**541**	**100%**
Male	657	0	0%	657	100%	498	0	0%	498	100%
Female	46	0	0%	46	100%	43	0	0%	43	100%
Other than permanent	**584**	**0**	**0%**	**584**	**100%**	**527**	**0**	**0%**	**527**	**100%**
Male	577	0	0%	577	100%	521	0	0%	521	100%
Female	7	0	0%	7	100%	6	0	0%	6	100%
Workers										
Permanent	Not Applicable									
Male										
Female										
Other than permanent	3,982	3,982	100%	0	0%	23,025	23,025	100%	0	0%
Male	3,818	3,818	100%	0	0%	22,927	22,927	100%	0	0%
Female	164	164	100%	0	0%	98	98	100%	0	0%

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

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	6	2,25,000.00	2	3,15,000.00
Key Managerial Personnel	4	33,53,540.00	0	0.00
Employees other than BoD and KMP	1,234	6,07,272.00	53	6,66,660.00
Workers	Not Applicable			

Note: The Company does not have any permanent workers; therefore, remuneration/salary/wages for workers are not applicable.

3b. Gross wages paid to females as % of total wages paid by the entity, in the following format.

	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
Gross wages paid to females as % of total wages	4.80%	4.76%

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 HR team serves as a central point of contact for addressing any human rights concerns arising from or related to the Company's operations. The organization actively promotes a culture of dignity, fairness, and respect, encouraging all employees to uphold these values in their daily interactions. It is committed to ensuring that every individual is treated with integrity, inclusivity, and the consideration they deserve.

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

The Company is committed to respecting and upholding the human rights of its workforce, communities and all individuals impacted by its operations, including contractors, suppliers and subcontractors. The Company has established a Human Rights Policy aligned with nationally and internationally recognised standards and principles. A robust whistleblower mechanism is in place through which employees, customers, communities, suppliers and subcontractors can report concerns relating to human rights violations, including concerns relating to child labour, forced labour and other forms of involuntary labour. Reported concerns are reviewed and investigated in a fair, timely and appropriate manner, with necessary action taken based on the findings. The Company ensures confidentiality throughout the grievance-handling process, to the extent reasonably practicable and in accordance with applicable laws.

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

	FY 2025-2026 Current Financial Year			FY 2024-2025 Previous Financial Year		
	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	0	0	Not Applicable	0	0	Not Applicable
Discrimination at workplace	0	0	Not Applicable	0	0	Not Applicable
Child Labour	0	0	Not Applicable	0	0	Not Applicable
Forced Labour/Involuntary Labour	0	0	Not Applicable	0	0	Not Applicable
Wages	0	0	Not Applicable	0	0	Not Applicable
Other human rights related issues	0	0	Not Applicable	0	0	Not Applicable

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

	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of female employees / workers	0.00%	0.00%
Complaints on POSH upheld	0	0

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

The Company maintains a zero-tolerance approach towards sexual harassment in the workplace and treats all complaints with utmost seriousness. All allegations are promptly and impartially investigated in accordance with established procedures. To reinforce this commitment, the Company has implemented a comprehensive Policy on Prevention of Sexual Harassment (POSH) and constituted an Internal Committee (IC) to address such concerns. The Policy provides a mechanism for employees to report incidents of harassment freely and without fear of retaliation. All complaints are handled with strict confidentiality and sensitivity. Appropriate disciplinary action is taken against individuals found guilty of sexual harassment, based on the findings of the investigation and recommendations of the Internal Committee.

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

Yes. Human rights requirements form an integral part of the Company's business agreements and contractual obligations. These provisions are embedded across all contracts with Public Sector Units (PSUs) and other customers, both in India and internationally. In addition, the Company has established a Supplier's Code of Conduct, which mandates adherence to human rights principles. All suppliers are required to incorporate and uphold these obligations, ensuring alignment with the Company's human rights standards throughout the supply chain.

10. Assessments for the year.

	% of your plants and offices that were assessed by entity or statutory authorities or third parties)
Child Labour	100.00%
Forced Labour/Involuntary Labour	100.00%
Sexual Harassment	100.00%
Discrimination at workplace	100.00%
Wages	100.00%
Others – please specify	100.00%

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 major concerns in the above areas from assessments in FY 2025-26

LEADERSHIP INDICATORS

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

The Company has not received any human rights complaints, so no modifications to business processes are needed.

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

The Company has not conducted any human rights due diligence.

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

No. While the Company's premises may not yet be fully compliant with all applicable accessibility requirements, a comprehensive assessment of workplace accessibility requirements for persons with disabilities has been conducted. Based on the findings, the Company has implemented necessary measures across its offices to enhance accessibility and create a more inclusive environment for persons with disabilities, including visitors.

4. Details on assessment of value chain partners.

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	0.00%
Discrimination at workplace	0.00%
Child Labour	0.00%
Forced Labour/Involuntary Labour	0.00%
Wages	0.00%
Others – please specify	0.00%

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

Not applicable, as no formal assessments were conducted on the value chain during the reporting period.

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 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
From renewable sources			
Total electricity consumption (A)	Gigajoule (GJ)	429.26	0.00
Total fuel consumption (B)	Gigajoule (GJ)	0.00	0.00
Energy consumption through other sources (C)	Gigajoule (GJ)	0.00	0.00
Total energy consumed from renewable sources (A+B+C)	Gigajoule (GJ)	429.26	0.00
From non-renewable sources			
Total electricity consumption (D)	Gigajoule (GJ)	8,273.08	4,977
Total fuel consumption (E)	Gigajoule (GJ)	51,637.16	20,933
Energy consumption through other sources (F)	Gigajoule (GJ)	0.00	0.00
Total energy consumed from non renewable sources (D+E+F)	Gigajoule (GJ)	59,910.24	25,910
Total energy consumed (A+B+C+D+E+F)	Gigajoule (GJ)	60,339.50	25,910
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	Gigajoule (GJ) / Crores Rs.	18.55	11
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	Gigajoule (GJ) / 10 MN. USD	377.31	223
Energy intensity in terms of physical output	Gigajoule (GJ)/FTE	11.45	48
Energy intensity (optional) – the relevant metric may be selected by the entity	Gigajoule (GJ)	-	-

Note: The increase in total energy consumption compared to the previous financial year is primarily attributable to the difference in the projects undertaken during the reporting period as compared to the previous financial year.

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

No independent assessment/evaluation/assurance of the energy consumption data has been carried out by an external agency during the reporting period.

Energy intensity adjusted for Purchasing Power Parity (PPP) has been calculated using the International Monetary Fund (IMF) PPP conversion factor. The PPP conversion factor considered is 20.34 for FY 2025-26 and 20.66 for FY 2024-25.

ESG data compilation, monitoring and calculations have been facilitated through Planet Sustech's ESG management platform, KARBON, which supports structured data collection, calculation and reporting of sustainability performance indicators.

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. The PAT (Perform, Achieve, and Trade) Scheme of the Government of India is intended for industries with energy-intensive operations. As our business primarily involves EPC (Engineering, Procurement, and Construction) services, we do not have any operations/sites designated consumers (DCs) classified under the PAT Scheme.

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

Parameter	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
Water withdrawal by source (in kilolitres)		
(i) Surface water	0.00	0.00
(ii) Groundwater	0.00	13,251
(iii) Third party water	65,678.09	19,876
(iv) Seawater / desalinated water	0.00	0.00
(v) Others	0.00	0.00
Total volume of water withdrawal (in kilo litres) (i + ii + iii + iv + v)	65,678.09	33,127
Total volume of water consumption (in kilo litres)	36,487.83	33,127
Water intensity per rupee of turnover (Total water consumption / Revenue from operations) (kilo litres / Crore Rs.)	11.22	14
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	228.21	285
Water intensity in terms of physical output	6.93	61
Water intensity (optional) – the relevant metric may be selected by the entity	-	-

Note: The increase in water withdrawal and consumption compared to the previous financial year is primarily attributable to the difference in the projects undertaken during the reporting period as compared to the previous financial year.

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

No independent assessment/evaluation/assurance of the water withdrawal and consumption data has been carried out by an external agency during the reporting period.

Water intensity adjusted for Purchasing Power Parity (PPP) has been calculated using the International Monetary Fund (IMF) PPP conversion factor. The PPP conversion factor considered is 20.34 for FY 2025-26 and 20.66 for FY 2024-25.

ESG data compilation, monitoring and calculations have been facilitated through Planet Sustech's ESG management platform, KARBON, which supports structured data collection, calculation and reporting of sustainability performance indicators.

4. Provide the following details related to water discharged.

Parameter	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	0.00	0.00
- No treatment	0.00	0.00
- With treatment – please specify level of treatment	0.00	0.00
(ii) To Groundwater	0.00	0.00
- No treatment	0.00	0.00
- With treatment – please specify level of treatment	0.00	0.00
(iii) To Seawater	0.00	0.00
- No treatment	0.00	0.00
- With treatment – please specify level of treatment	0.00	0.00
(iv) Sent to third-parties	0.00	0.00
- No treatment	0.00	0.00
- With treatment – please specify level of treatment	0.00	0.00
(v) Others	29,190.26	6,432
- No treatment	29,190.26	6,432
- With treatment – please specify level of treatment	0.00	0.00
Total water discharged (in kilolitres)	**29,190.26**	**6,432**

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

No independent assessment/evaluation/assurance has been carried out by an external agency during the reporting period.

ESG data compilation, monitoring and calculations have been facilitated through Planet Sustech's ESG management platform, KARBON, which supports structured data collection, calculation and reporting of sustainability performance indicators.

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

No. The Company does not have manufacturing plants or facilities requiring implementation of a Zero Liquid Discharge (ZLD) system. Accordingly, a ZLD mechanism is not applicable to the Company's operations. However, given the nature of its EPC (Engineering, Procurement and Construction) business and its operations across various client/project locations, the Company tracks water consumption and discharge. During the reporting period, the Company initiated tracking of water consumption from different sources and the corresponding destinations of discharge, and continues to focus on responsible water management and minimising the environmental impact of its operations.

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

Parameter	Please specify unit	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
NOx	µg/m³	-	-
SOx	µg/m³	-	-
Particulate matter (PM)	µg/m³	-	-
Persistent organic pollutants (POP)	µg/m³	-	-
Volatile organic compounds (VOC)	µg/m³	-	-
Hazardous air pollutants (HAP)	µg/m³	-	-
Others – please specify	µg/m³	-	-

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

No, Not Applicable

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

Parameter	Unit	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
Total Scope 1 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO_2 equivalent	3,845.76	1,788
Total Scope 2 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO_2 equivalent	1,631.63	1,005
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	Metric tonnes of CO_2e / Crores Rs.	1.68	1
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	Metric tonnes of CO_2e / 10 MN USD	34.17	24
Total Scope 1 and Scope 2 emission intensity in terms of physical output	Metric tonnes of CO_2e / FTE	1.04	5
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	-	-	-

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

No independent assessment/evaluation/assurance of Scope 1 and Scope 2 greenhouse gas (GHG) emissions data has been carried out by an external agency during the reporting period.

Total Scope 1 and Scope 2 emission intensity adjusted for Purchasing Power Parity (PPP) has been calculated using the Purchasing Power Parity conversion factor published by the International Monetary Fund (IMF). The PPP conversion factor considered is 20.34 for FY 2025-26 and 20.66 for FY 2024-25.

ESG data compilation, monitoring and calculations have been facilitated through Planet Sustech's ESG management platform, KARBON, which supports structured data collection, calculation and reporting of sustainability performance indicators.

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

Yes. The Company has undertaken the following initiatives to reduce GHG emissions and improve energy efficiency across its operations:

- LED Lighting: Conventional lighting has been replaced with energy-efficient LED lighting at project sites, thereby reducing electricity consumption and associated GHG emissions.

- Monthly Monitoring of Energy Consumption: Electricity and diesel consumption are tracked on a monthly basis across project sites to monitor energy use and identify opportunities for energy savings and reduction in associated emissions.
- Renewable Energy: The registered office at Saffron Enclave, Gurugram, is equipped with solar generation and consumption facilities, contributing renewable electricity to the Company's energy mix.
- Reduced Travel Emissions: Virtual meetings and digital documentation are encouraged across offices and project sites to reduce travel-related fuel consumption and associated Scope 1 and Scope 3 emissions.
- Plantation Drives: The Company undertakes tree plantation activities as part of its environmental initiatives. During FY 2025-26, plantation activities were conducted in collaboration with the Grow Billion Trees Foundation in Kolkata and Gurugram on International ESG Day, 29 November 2025, supporting green cover and environmental conservation.

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

Parameter	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
Total Waste generated (in metric tonnes)		
Plastic waste (A)	0.00	19.28
E-waste (B)	1.05	4.41
Bio-medical waste (C)	0.00	0
Construction and demolition waste (D)	0.00	191.64
Battery waste (E)	0.00	0.00
Radioactive waste (F)	0.00	0.00
Other Hazardous waste. Please specify, if any. (G)	0.00	0.00
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	82.71	12.50
Total (A + B + C + D + E + F + G + H)	83.76	227.83
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations) (metric tonnes / Crore Rs.)	0.03	0.09
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	0.61	1.96
Waste intensity in terms of physical output	0.02	0.42
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-
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	1.05	0.00
(ii) Re-used	0.00	0.00
(iii) Other recovery operations	0.00	0.00
Total	**1.05**	**0.00**
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	0.00	0.00
(ii) Landfilling	0.00	191.64
(iii) Other disposal operations	82.71	36.19
Total	**82.71**	**227.83**

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 independent assessment/evaluation/assurance of waste management data has been carried out by an external agency during the reporting period.

Waste intensity adjusted for Purchasing Power Parity (PPP) has been calculated using the Purchasing Power Parity conversion factor published by the International Monetary Fund (IMF). The PPP conversion factor considered is 20.34 for FY 2025-26 and 20.66 for FY 2024-25.

ESG data compilation, monitoring and calculations have been facilitated through Planet Sustech's ESG management platform, KARBON, which supports structured data collection, calculation and reporting of sustainability performance indicators.

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 has adopted robust tracking mechanisms to maintain a waste inventory, which has been initiated during the current reporting period. The primary categories of waste generated are construction and demolition waste and other non-hazardous waste, reflecting the nature of the Company's EPC operations. Minimal quantities of plastic waste, e-waste and other hazardous waste are generated across various project sites. Waste is segregated and collected in designated bins and disposed of in accordance with applicable SPCB/CPCB requirements through authorised dealers/vendors and in line with the Company's waste management practices. The Company's corporate buildings and offices are also recognised as zero-plastic workspaces.

Given the nature of the Company's EPC operations, the use of hazardous and toxic chemicals in its products and processes is limited. The Company seeks to minimise the use of such materials wherever practicable and ensures that hazardous waste, where generated, is appropriately segregated, stored and disposed of through authorised agencies in accordance with applicable regulatory requirements. The Company continues to strengthen its waste tracking, monitoring and management processes to reduce waste generation and ensure its safe and responsible disposal.

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.

Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
Not Applicable		

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
Not Applicable					

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). If not, provide details of all such non-compliances, in the following format.

Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
Compliant with applicable laws.			

LEADERSHIP INDICATORS

1. Water withdrawal, consumption and discharge in areas of water stress (in kilolitres).

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

(i) Name of the area

Not Applicable

(ii) Nature of operations

Not Applicable

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

Parameter	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	-	-
(iii) Third party water	-	-
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres)	-	-
Total volume of water consumption (in kilolitres)	-	-
Water intensity per rupee of turnover (Water consumed / turnover)	-	-
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	-	-
Water intensity in terms of physical output	-	-
Water intensity (optional) – the relevant metric may be selected by the entity	-	-
Water discharge by destination and level of treatment (in kilolitres)		
(i) Surface water	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(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	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
Total water discharged (in kilo litres)	-	-

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.

Not Applicable

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

Parameter	Unit	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
Total Scope 3 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO_2 equivalent	1,391.07	-
Total Scope 3 emissions per rupee of turnover	Metric tonnes of CO_2 equivalent / Crores Rs.	0.43	-
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	Metric tonnes of CO_2 equivalent / FTE	0.26	-

Note: The Scope 3 emissions reported above cover Category 3 - Fuel- and Energy-Related Activities (FERA) and Category 5 - Waste Generated in Operations.

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

No independent assessment/evaluation/assurance has been carried out by an external agency during the reporting period.

3. With respect to the ecologically sensitive areas reported at Question 11 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along -with prevention and remediation activities.

The Company doesn't have any of its projects in ecologically sensitive areas that directly or indirectly impact biodiversity.

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

Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
	Not Applicable	

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

The Company has established an Emergency Preparedness and Response Plan (EPRP) to effectively respond to unforeseen incidents across its project sites. The Company also maintains a proactive approach to identifying and mitigating workplace hazards and strengthening operational resilience through its risk management practices. A formal Business Continuity and Disaster Management Plan, tailored to the nature of the Company's EPC operations, is currently under development to further strengthen preparedness and business resilience against potential disruptions.

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

The Company has not identified any significant adverse impacts on the environment arising from its value chain during the reporting period. The Company seeks to manage environmental risks associated with its value chain through applicable environmental requirements, responsible sourcing practices and monitoring of its project and operational activities. The Company also encourages its value chain partners to comply with applicable environmental requirements and relevant provisions of the Supplier Code of Conduct.

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

The Company has not initiated assessing environmental impacts of its value chain.

8. **Introduction of Green Credits Disclosure**

8 i. Green Credits generated or procured by the listed entity.

Nil

8 ii. Green Credits generated or procured by the top ten value chain partners (based on purchase and sales value).

Nil

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.

5

1.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.	Bengal Chamber of Commerce	National
2.	Indian Electric & Electronics Manufacturers Association	National
3.	Indian Wind Power Association	National
4.	Confederation of Indian Industry (CII)	National
5.	Indo-German Chamber of Commerce	National

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.**

Name of authority	Brief of the case	Corrective action taken
NIL		

LEADERSHIP INDICATORS

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

S. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/Quarterly / Others – please specify)	Web Link, if available
1.	The Company participates in policy advocacy through various industrial associations.	Through various forums and industry associations.	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
Not Applicable					

Note: No projects undertaken by the Company during the reporting period were subject to statutory requirements for conducting a Social Impact Assessment (SIA). Accordingly, no SIA notifications were applicable during the reporting period.

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

Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
Not Applicable					

Note: No projects undertaken by the Company during the reporting period involved Rehabilitation and Resettlement (R&R) of project-affected families. Accordingly, no R&R activities were undertaken and no amounts were paid to project-affected families during the reporting period.

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

The Company actively engages with key community stakeholders to ensure that grievances are effectively addressed at the local level. These engagement sessions promote meaningful dialogue with community members and are complemented by program-specific meetings that support collaborative initiatives. Site location teams serve as the primary point of contact for local communities, addressing concerns and grievances predominantly through direct, one-on-one interactions.

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

	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
Directly sourced from MSMEs/ small producers	3.52%	3.5%
Directly from within India	99.19%	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 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
Rural	19%	33%
Semi-urban	0.00%	0.00%
Urban	61%	13%
Metropolitan	19%	54%

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

Note: Job creation in smaller towns includes only permanent and contractual employees.

LEADERSHIP INDICATORS

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

Details of negative social impact identified	Corrective action taken
Not Applicable	

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

S. No.	State	Aspirational District	Amount spent (In INR)
NIL			

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

No

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

Not Applicable

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

Not Applicable

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

S. No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes / No)	Basis of calculating benefit share
Not Applicable				

Note: The Company does not own or acquire any intellectual property based on traditional knowledge. Accordingly, there are no benefits derived or shared from such intellectual property.

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

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

Note: There were no adverse orders or disputes relating to intellectual property involving the use of traditional knowledge during the reporting period. Accordingly, no corrective action was required.

6. Details of beneficiaries of CSR Projects.

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable & marginalized groups
1.	Borewell & Water facilities at Chimmegaon, Bidar, Karnataka	2,987	100.00%
2.	Renovation of School at Ghiror, Mainpuri, Uttar Pradesh	970	100.00%
3.	Supply of Educational Items and other materials at Dangar Juri, Bandwan, Purulia, West Bengal	290	100.00%
4.	Culvert on Road for water passage at Mhasdi Patah, Dhule, Maharashtra	995	100.00%
5.	Renovation of School & Hospital at Babariya, Neemrana, Kotputli-Behror, Rajasthan.	960	100.00%
6.	Construction of Approach Village Road of 3.3 KM at Mhasdi Patah, Dhule, Maharashtra	2,493	100.00%
7.	Construction of Approach Village Road of 0.2 KM at Gurh & Maihar, Patehra, Rewa & Amarpatan, Madhya Pradesh.	738	100.00%
8.	Construction of Approach Village Road of 0.4 KM at Anantapur, Anantapur, Andhra Pradesh.	1,185	100.00%
9.	Renovation of School at Haripur, Paschim Midnapore, West Bengal	780	100.00%
10.	Land filling for Construction of Road at Bordaibam Bagan, Gogamukh, Dhamija, Assam	194	100.00%
11.	Construction of Approach Village Road of 0.35 KM at Rampur, Ishanagar, Madhya Pradesh	337	100.00%
12.	Promoting Education at Ahmedabad, Ahmedabad, Gujarat	138	100.00%
13.	Promoting Education at Rishikesh, Rishikesh, Uttarakhand.	200	100.00%
14.	Promoting art & Culture at Mumbai, Mumbai, Maharashtra	250	100.00%
15.	Tree Plantation Drive at Kolkata and Gurgaon, West Bengal & Haryana	200 Trees Planted	NA
16.	Distribution of Food Packets to underprivileged children at Nicco Park, Kolkata, West Bengal.	1,425	100.00%
17.	Raise awareness of the Rights of the Girl Child for Intl Day of Girl Child at Howrah and Gurugram, West Bengal & Haryana	50	100.00%
18.	Distribution of Steel Water Bottles and Cloth, Lucknow, Uttar Pradesh.	50,000	100.00%
19.	Distribution of Educational Stationary Items and Nutritious Foods at Kolkata, West Bengal.	50	100.00%

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.

The Company deals with several large B2B customers. In case of any grievances, the customers may contact the respective project head, who addresses the complaints promptly. On successful project completion, the Company actively requests client feedback, which is used to determine areas for improvement. Additionally, the Company regularly follows up with clients to ensure their needs and expectations are consistently met. This feedback system ensures continuous improvement and highlights the Company's commitment to quality work and customer satisfaction.

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

	As a percentage to total turnover
Environmental and social parameters relevant to the product	Not Applicable
Safe and responsible usage	
Recycling and/or safe disposal	

Note: The Company primarily undertakes Engineering, Procurement and Construction (EPC) and related services and does not manufacture or sell products for which information relating to environmental and social parameters, safe and responsible usage, or recycling and/or safe disposal is applicable. Accordingly, these disclosures are not applicable to the Company.

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

	FY 2025-2026 Current Financial Year			FY 2024-2025 Previous Financial Year		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	0	0	Not Applicable	0	0	Not Applicable
Advertising	0	0	Not Applicable	0	0	Not Applicable
Cyber-security	0	0	Not Applicable	0	0	Not Applicable
Delivery of essential services	0	0	Not Applicable	0	0	Not Applicable
Restrictive Trade Practices	0	0	Not Applicable	0	0	Not Applicable
Unfair Trade Practices	0	0	Not Applicable	0	0	Not Applicable
Other	0	0	Not Applicable	0	0	Not Applicable

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

	Number	Reasons for recall
Voluntary recalls	0	Not Applicable
Forced recalls	0	Not Applicable

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

Yes. The Company has an Information Protection and Cybersecurity Policy in place, supported by an internal IT policy framework and an ongoing programme of cybersecurity strengthening. The Company undertakes measures to strengthen information security and data protection, including ensuring appropriate data security during data creation, storage, transmission and retrieval.

Key measures implemented or in progress include:

- Multi-Factor Authentication (MFA): Multi-Factor Authentication has been implemented for all Techno domain users to strengthen email security and prevent unauthorised access.
- Cybersecurity Awareness Programme: An internal cybersecurity awareness programme was conducted on 11 March 2026, covering phishing, email security and secure digital practices.
- ISO/IEC 27001:2022 (ISMS): The Company is working towards strengthening its Information Security Management System (ISMS) in alignment with ISO/IEC 27001:2022 and internationally recognised information security best practices.
- Regular Upgrades: Network devices, server operating systems and hardware are regularly upgraded to strengthen the Company's information security infrastructure.

Link of the Policy: https://www.techno.co.in/public/uploads/2/2025-06/teecl_apr_2025_information_protection_cybersecurity_policypdf.pdf

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

Not Applicable as there were no complaints.

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

NIL

c. Impact, if any, of the data breaches

Not Applicable

LEADERSHIP INDICATORS

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

Information on the Company's products and services can be accessed through its official website: Techno Electric & Engineering Company Limited website: https://www.techno.co.in/

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

The Company does not cater directly to end consumers. However, dedicated project support is available to assist clients with queries or issues related to the project. Equipment installed at project sites is procured from the Client's approved list of vendors, which helps ensure the reliability and quality of the equipment.

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

In the event of any risk of disruption or discontinuation of services, clients can directly contact the Company's Project Head. The Project Head provides assistance and addresses concerns to minimise the potential impact on service continuity.

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

No. The Company does not manufacture or sell products that are subject to specific product-information requirements under applicable laws. As an EPC service provider, the Company primarily delivers project-based services to its clients. Following completion of a project, the Company seeks client feedback, which is used to identify areas for improvement in the delivery of its services.