



POWER MECH®

August 26, 2026

To
Listing Department
National Stock Exchange of India Limited
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex,
Bandra (E), Mumbai – 400 051
Symbol/Security ID: POWERMECH

To
Dept. of Corp. Services
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai- 400001
Security Code: 539302

Dear Sir/ Madam,

Sub: Business Responsibility and Sustainability Report for the FY 2025-26

Pursuant to Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed copy of Business Responsibility and Sustainability Report (BRSR) of the Company for the financial year 2025-26, which forms part of the Annual report for the financial year 2025-26.

The BRSR is also made available on the website of the Company at:
<https://powermechprojects.com/announcements/>

Kindly take the same on record and acknowledge the receipt.

Yours faithfully,

For Power Mech Projects Limited

Movva
Raghavendra
Prasad

Digitally signed by Movva
Raghavendra Prasad
Date: 2026.08.26 22:24:10
+05'30'

M. Raghavendra Prasad
Company Secretary and Compliance officer
M. No.: A41798

Encl: as above

POWER MECH PROJECTS LIMITED

AN ISO 14001:2015, ISO 9001:2015 & ISO 45001:2018 CERTIFIED COMPANY

Regd. & Corporate Office :
Plot No. 77, Jubilee Enclave, Opp. Hitex,
Madhapur, Hyderabad-500081
Telangana, India
CIN : L74140TG1999PLC032156

Phone : 040-30444444
Fax : 040-30444400
E-mail : info@powermech.net
Website : www.powermechprojects.com



Business Responsibility and Sustainability Report

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1.	Corporate Identity Number (CIN) of the Listed Entity	L74140TG1999PLC032156
2.	Name of the Listed Entity	Power Mech Projects Limited
3.	Year of Incorporation	1999
4.	Registered Office Address	Plot No.77, Jubilee Enclave, Opposite: Hitex, Madhapur,
5.	Corporate Address	Hyderabad, Telangana-500081
6.	Email Address	cs@powermech.net
7.	Telephone	040-30444418
8.	Website	www.powermechprojects.com
9.	Financial Year for which reporting is being done	2025-26
10.	Name of the Stock Exchange(s) where shares are listed	BSE Limited (BSE) National Stock Exchange of India Limited (NSE)
11.	Paid-up Capital	₹ 31,61,62,920
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	M. Raghavendra Prasad Company Secretary and Compliance Officer Contact: 040-30444418 Email: cs@powermech.net
13.	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	The disclosures under this report are made on Standalone basis, unless otherwise specified.
14.	Name of assessment or assurance provider	Not applicable
15.	Type of assessment or assurance obtained	Not applicable

II. Products/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.	Construction	Roads, Railways and Utility Projects	100.00%

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.	Construction	421 & 422	100.00%

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	-	20	20
International	-	03	03

19. Markets served by the Entity

a. Number of locations

Locations	Number
National (No. of States)	20
International (No. of Countries)	07

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

The Entity is primarily engaged in domestic infrastructure development activities such as roads, railways, and utility projects, therefore, the contribution of exports to the total turnover of the Entity is Nil. The operations are executed in their entirety in India, with no export-oriented business components.

c. A brief on Types of customers

With specialisation in the provision of integrated solutions within the power and infrastructure sectors, Power Mech Projects Limited is a leading business-to-business (B2B) enterprise. The core competency of the Entity lies in delivering specialized engineering and construction services to a diverse client base, including government bodies, public sector undertakings, private enterprises, and industrial organisations.

Power Mech offers a comprehensive portfolio of services, which includes:

- Power Plant Construction: The Entity excels in the expansion of existing facilities as well as the design, engineering, and construction of new power plants.
- Equipment Installation: The Entity is responsible for the installation of critical power plant components such as turbines, generators, and boilers, ensuring operational efficiency and reliability.
- Maintenance and Overhaul: The Entity delivers end-to-end maintenance and overhaul services aimed at preserving the performance and extending the lifecycle of power plant equipment.
- Civil Works: The Entity undertakes civil engineering projects related to power plant construction, including the development of roads, bridges, and other essential infrastructure.

Power Mech has earned a reputation as a reliable partner for organizations seeking efficient and dependable power and infrastructure solutions, with its deep technical expertise and unwavering commitment to quality. The Entity's focal point is its B2B engagements; they ensure that its offerings are tailored to the specific needs of its clients, thereby supporting their long-term success and development.

IV. Employees

20. Details as at the end of Financial Year

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
EMPLOYEES						
1.	Permanent (D)	4643	4588	99%	55	1%
2.	Other than Permanent (E)	0	0	0	0	0
3.	Total employees (D + E)	4643	4588	99%	55	1%
WORKERS						
4.	Permanent (F)	5321	5287	99%	34	1%
5.	Other than Permanent (G)	0	0	0	0	0
6.	Total workers (F + G)	5321	5287	99%	34	1%

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)	0	0	0	0	0
2.	Other than Permanent (E)	0	0	0	0	0
3.	Total differently abled employees (D + E)	0	0	0	0	0
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)	0	0	0	0	0
5.	Other than Permanent (G)	0	0	0	0	0
6.	Total differently abled workers (F + G)	0	0	0	0	0

21. Participation/Inclusion/Representation of Women

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

22. Turnover rate for permanent employees and workers (disclose trends for the past 3 years)

	FY 2025-26			FY 2024-25			FY 2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	29.00%	10.50%	29.00%	21.30%	7.40%	21.10%	27.00%	27.00%	27.00%
Permanent Workers	19.00%	9.30%	19.00%	30.80%	25.00%	30.80%	27.00%	27.00%	27.00%

V. Holding, Subsidiary and Associate Companies (including joint ventures)
23. Name 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 the listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed Entity? (Yes/No)
1	Power Mech Industri Private Limited	Subsidiary	100.00%	No
2	Hydro Magus Private Limited	Subsidiary	88.10%	No
3	Power Mech BSCPL Consortium Private Limited	Subsidiary	51.00%	No
4	Power Mech SSA Structures Private Limited	Subsidiary	100.00%	No
5	PM Green Private Limited	Subsidiary	100.00%	No
6	KBP Mining Private Limited	Subsidiary	74.00%	No
7	Kalyaneswari Tasra Mining Private Limited	Subsidiary	74.00%	No
8	PMTS Private Limited	Subsidiary	100.00%	No
9	Deoghar Ring Road Project Private Limited	Subsidiary	100.00%	No
10	Suryatna Projects Private Limited	Subsidiary	60%	No
11	Power Mech Projects LLC	Subsidiary	70.00%	No
12	Power Mech Projects BR FZE	Subsidiary	100.00%	No
13	Power Mech Arabia Contracting Company	Subsidiary	76.00%	No
14	Vanshika Mining Works LLP	Subsidiary	51.00%	No
15	Velocity Mining Works LLP	Subsidiary	51.00%	No
16	Vindyavasini Mining Works LLP	Subsidiary	51.00%	No
17	Kailash River Bed Mining LLP	Subsidiary	51.00%	No
18	PMTS Technology LLC	Subsidiary	100.00%	No
19	PMTS Inc	Subsidiary	100.00%	No
20	MAS Power Mech Arabia	Associate	49.00%	No
21	Power Mech LLC	Associate	49.00%	No
22	GTA Power Mech Nigeria Limited	Joint Venture	50.00%	No
23	GTA Power Mech DMCC	Joint Venture	50.00%	No

VI. CSR Details

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No) Yes
(ii) Turnover (in Rs.): ₹ 4727.65 Cr
(iii) Net worth (in Rs.): ₹ 2394.96 Cr

VII. Transparency and Disclosure Compliances

25. **Complaints/Grievances on any of the principles (Principle 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 redressal policy)	FY 2025-26			FY 2024-25		
		No. of complaints filed during the year	No. of complaints pending resolution at close of the year	Remarks	No. of complaints filed during the year	No. of complaints pending resolution at close of the year	Remarks
Communities	Yes	0	0	None	0	0	None
Investors	Yes	0	0	None	0	0	None
(other than shareholders)							
Shareholders	Yes	0	0	None	0	0	None
Employees and workers	Yes	0	0	None	0	0	None
Customers	Yes	0	0	None	0	0	None
Value Chain	Yes	0	0	None	0	0	None
Partners							
Others (please specify)	Yes	0	0	None	0	0	None

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 the 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 Management	Risk	The rationale for identifying Energy Management as a material issue for Power Mech Projects Limited is due to the energy-intensive nature of its construction and infrastructure operations within the power sector. Effective energy management is essential for improving operational efficiency, optimizing resource utilization, reducing greenhouse gas emissions, and managing operating costs. Conversely, inefficient energy use may lead to increased energy consumption, higher operational expenses, greater environmental impacts, and potential regulatory and reputational risks. By strengthening its energy management practices, the Entity aims to enhance operational resilience, support climate-related objectives, and create long-term sustainable value.	To mitigate energy management risks, Power Mech adopts a multifaceted approach focused on improving efficiency, reducing emissions, and optimizing resource use. The Company invests in energy-efficient technologies and upgrades existing equipment to lower energy consumption per unit of output. It also implements Energy Management Systems (EMS) to enable real-time monitoring, analysis, and optimization of energy use, thereby minimizing wastage and improving operational efficiency. Employee training and awareness programmes further reinforce energy conservation practices and promote a culture of sustainability across operations. In addition, the Company explores the integration of renewable energy sources, such as solar and wind power, within its energy mix to reduce dependence on fossil fuels and lower its overall environmental footprint.	Negative
2	Water & Waste Management	Risk	The rationale for identifying Water and Waste Management as a material issue for Power Mech Projects Limited is because of the energy-intensive nature of its construction and infrastructure operations within the power sector. This issue presents inherent risks due to the extensive use of water in both construction activities and power generation processes. Moreover, the generation of waste materials such as construction debris and hazardous waste from power plant operations, introduces environmental and regulatory challenges. Ineffective management of water resources and waste materials can result in a range of risks, including water scarcity, environmental pollution, noncompliance with regulations, and potential reputational damage.	To address the identified risks associated with Water and Waste Management, Power Mech can implement a series of targeted strategies. Primarily, the adoption of water conservation measures and efficient waste management practices can help reduce the company's environmental footprint and lower the risk of regulatory noncompliance. These measures may include recycling and reusing water in construction activities, installing wastewater treatment systems, and ensuring proper segregation and disposal of waste materials. In addition, investing in advanced technologies and infrastructure for sustainable water and waste management can significantly improve operational efficiency and enhance the company's resilience to regulatory changes.	Negative

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)
3	Waste & Hazardous Materials Management	Risk	Waste and Hazardous Material Management has been identified as a material issue due to the nature of Power Mech's construction and infrastructure operations, which involve the generation, handling, storage, and disposal of various waste streams, including hazardous materials. Ineffective waste management practices may result in adverse environmental impacts, including air, soil, and water contamination, while also posing health and safety risks to employees, contractors, and surrounding communities. Furthermore, failure to comply with applicable environmental regulations can lead to legal liabilities, financial penalties, operational disruptions, and reputational risks. Effective waste and hazardous material management is therefore essential to minimizing environmental impacts, ensuring regulatory compliance, and supporting the Entity's commitment to responsible and sustainable operations.	Power Mech adopts a proactive approach to Waste and Hazardous Material Management by implementing robust waste management systems and standardized procedures for the safe handling, storage, transportation, and disposal of hazardous materials. The Company emphasizes waste segregation at source, compliance with applicable environmental regulations, and the use of appropriate Personal Protective Equipment (PPE) to safeguard employees involved in handling hazardous substances. In addition, Power Mech continually evaluates opportunities to strengthen its waste management practices through investments in advanced waste treatment, recycling, and pollution control technologies. These initiatives help minimize environmental impacts, reduce reliance on landfill disposal, enhance regulatory compliance, and support the Company's commitment to sustainable and responsible operations.	Negative
4	Product Quality & Safety	Opportunity	Product Quality and Safety has been identified as a material issue owing to its critical role in ensuring operational excellence, customer satisfaction, and long-term business sustainability. Consistently delivering high-quality products and services that meet or exceed industry standards and regulatory requirements enables Power Mech to strengthen client trust, enhance customer retention, and reinforce its competitive position in the market. A strong focus on quality and safety also mitigates risks associated with construction defects, operational failures, workplace incidents, and regulatory non-compliance, thereby reducing potential financial and legal liabilities while safeguarding the Entity's reputation. By embedding quality and safety across its project lifecycle, Power Mech enhances stakeholder confidence and supports sustainable value creation.	---	Positive

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)
5	Employee Health & Safety	Risk	Employee Health and Safety has been identified as a material issue due to the inherent risks associated with construction and infrastructure activities, which require robust management to safeguard the well-being of the workforce. Failure to effectively manage these risks may result in workplace incidents, occupational illnesses, regulatory non-compliance, financial liabilities, and reputational impacts. Conversely, maintaining a strong health and safety framework enables Power Mech to provide a safe and healthy working environment, enhance employee well-being, improve productivity and operational efficiency, and strengthen stakeholder confidence. By embedding health and safety into its operational practices, the Entity reinforces its commitment to responsible business conduct and sustainable value creation.	Power Mech adopts a comprehensive approach to safeguarding employee health and safety by implementing robust safety management systems and fostering a strong culture of safety across its operations. The Company's risk mitigation framework includes regular safety training and awareness programmes, systematic hazard identification and risk assessments across construction sites and power plants, and strict compliance with applicable occupational health and safety regulations. To further enhance workplace safety, Power Mech provides appropriate Personal Protective Equipment (PPE), maintains well-defined emergency preparedness and response plans, and undertakes periodic health monitoring initiatives. These measures collectively strengthen the Entity's ability to minimize workplace risks, prevent incidents, and ensure the well-being of its workforce.	Negative
6	Product Design & Life-Cycle Management	Opportunity	Power Mech Projects Limited (PMPL) is pursuing a disciplined international expansion strategy aimed at diversifying its revenue base and strengthening its presence in high-growth markets. Nigeria remains a strategic focus, where the Entity continues to explore opportunities across the power and infrastructure sectors by leveraging its engineering expertise and execution excellence. In addition, PMPL is assessing opportunities in the desalination sector through strategic joint ventures, reflecting its commitment to business diversification and supporting the development of sustainable water infrastructure. These initiatives are aligned with the Entity's long-term growth objectives, enabling it to broaden its service offerings, enter emerging sectors, and build resilient revenue streams. Backed by a proven execution track record and strong technical capabilities, PMPL is well-positioned to capitalize on international opportunities while delivering sustainable value to customers and stakeholders.	---	Positive

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

Disclosure Questions		P1	P2	P3	P4	P5	P6	P7	P8	P9
1	a. Whether the Entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes								
	b. Has the policy been approved by the Board? (Yes/No)	Yes	No	No	No	No	No	No	Yes	No
	c. Web Link of the policies, if available	The policies of the Entity can be accessed through the following link: https://powermechprojects.com/codes-policies/ The Entity holds confidentiality in high regard, therefore, a subset of the Entity's policies designated for internal use can be conveniently accessed through the intranet. The intranet is a comprehensive repository for a multitude of policies that regulate the operations and conduct within the organisation.								
2.	Whether the Entity has translated the policy into procedures. (Yes/No)	Yes, the Entity has translated the policies into procedures.								
3.	Do the enlisted policies extend to the Entity's value chain partners? (Yes/No)	These extend to value chain partners wherever it is relevant and to the extent applicable.								
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 the Entity and mapped to each principle.	The Entity's operations adhere to the National Guidelines on Responsible Business Conduct (NGBRC) ISO 9001:2015 (Quality Management System) OHSAS 18001:2007 (Health and Safety Management System) ISO 14001:2015 (Environmental Management System)								
5.	Specific commitments, goals and targets set by the entity with defined timelines, if any.	The Entity is in the process of refining its strategic planning framework and, as of now, has not formalized specific commitments, goals, or targets with defined timelines under this reporting structure. Consequently,								
6.	Performance of the entity against the specific commitments, goals and targets along-with reasons, in case the same are not met.	performance tracking against such targets is not applicable for the current reporting period. The Entity aims to establish measurable objectives aligned with its long-term vision in future cycles.								

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)**

As a leading player in the construction of power plants and infrastructure projects, Power Mech recognizes the critical importance of environmental, social, and governance (ESG) considerations in its operations. Environmental stewardship remains a core priority, with proactive measures implemented across all project sites. These include large-scale tree plantation drives, resulting in visibly greener surroundings, and a strong commitment to minimizing plastic usage. The Entity has adopted a stringent waste management policy, ensuring timely and safe disposal of materials, with recyclable scrap systematically collected and processed. On the social front, Power Mech actively fosters positive engagement with local communities. Initiatives include support for nearby schools and healthcare facilities, along with regular outreach by management teams to address community needs.

The Entity places a strong emphasis on worker safety and well-being, cultivating a socially responsible and inclusive work environment. These efforts reflect our long-term vision of contributing to a sustainable future for current and future generations.

Sajja Kishore Babu

Managing Director & Chairman

(DIN: 00971313)

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).	The individual vested with the highest authority for the implementation and oversight of the Business Responsibility policies is Mr. Sajja Kishore Babu. In his capacity as Chairman & Managing Director, Mr. Babu has been formally designated to ensure the effective execution and compliance with the policy, thereby upholding its objectives and guiding principles. His leadership and expertise are instrumental in reinforcing the organization's commitment to responsible and sustainable business practices.																		
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.	Risk Management Committee has been tasked with decision-making authority on all aspects related to sustainability issues. Composition of Risk Management Committee: Mr. Bontha Prasad Rao (DIN: 01705080) Chairman of the Committee, Independent Director Mr. Jayarama Prasad Chalasani (DIN: 00308931) Member, Independent Director Mr. M. Rajiv Kumar (DIN: 07336483) Member, Non-Executive Director Mr. Sajja Kishore Babu (DIN: 00971313) Member, Chairman and Managing Director																		
10.	Details of review of NGRBCs by the Entity:																			
Subject for review		Indicate whether review was undertaken by Director/Committee of the Board/any other Committee									Frequency (Annually/Half yearly/ Quarterly/Any other – please specify)									
		P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9	
Performance against above policies and follow up action		Yes, performance against enlisted policies and necessarily follow up actions are duly reviewed by the respective committees/authorities.									Need-basis									
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances		Yes, the Entity comply with statutory requirements relevant to the principles and review was undertaken by the Board of Directors.									Need-basis									
		P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9	
Has the entity carried out independent assessment /evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide the name of the agency.		No, Power Mech has not carried out any independent assessment/ evaluation of the working of its policies by an external agency.																		

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 Principle material to its business (Yes/No)	Not Applicable								
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)									

Section C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

1

Principle

Businesses should conduct and govern themselves with integrity and in a manner that is Ethical, Transparent and Accountable.

Essential Indicators:

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

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	4	Sustainable Procurement, Human Right, Compliance under BRSR and POSH	100.00%
Key Managerial Personnel	5	Sustainable Procurement, Human Right, Compliance under BRSR and POSH	100.00%
Employees other than Board of Directors and KMPs	8	Prevention of corruption and reporting the same, Human Rights of Employees , POSH	92.00%
Workers	4	Human Rights of Employees , POSH	96.00%

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:

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

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.

Power Mech is committed to upholding the highest standards of integrity and ethical conduct across all business operations. The following guidelines help ensure full compliance with applicable laws and regulations:

- Employees, representatives, agents, and intermediaries are strictly prohibited from offering or accepting any illegal or improper payments or benefits, whether directly or indirectly, to secure undue advantages in business activities.
- All laws and regulations pertaining to anti-bribery and anti-corruption, anti-competition and data privacy are strictly adhered to, mandatorily.
- Any policy violation may result in severe financial penalties and significant reputational harm to the Entity. This policy can be accessed via the Entity's intranet.

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

	FY 2025-26	FY 2024-25
Directors	NIL	NIL
KMPs	NIL	NIL
Employees	NIL	NIL
Workers	NIL	NIL

6. Details of complaints with regard to conflict of interest

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

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

Not Applicable

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

	FY 2025-26	FY 2024-25
Number of days of accounts payables	81	75

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

Parameter	Metrics	FY 2025-26	FY 2024-25
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	0	0
	b. Number of trading houses where purchases are made from	0	0
	c. Purchasing from the top 10 trading houses as % of total purchases from trading houses	0	0
Concentration of Sales	a. Sales to dealer/distributors as % of total sales	0	0
	b. Number of dealers/distributors to whom sales are made	0	0
	c. Sales to top 10 dealers/distributors as % of total sales to dealer/distributors	0	0
Share of RPTs in	a. Purchases (Purchases with related parties as % of Total Purchases)	0.00%	-
	b. Sales (Sales to related parties as % of Total Sales)	13.00%	-
	c. Loans & advances given to related parties as % of Total loans & advances	96.00%	-
	d. Investments in related parties as % of Total Investments made	96.00%	-

As of now, the Entity does not have a formal mechanism to accurately compute the concentration metrics due to the diverse and decentralized nature of its vendor and customer network. The Company is currently transitioning to a centralized, advanced ERP system to accurately aggregate decentralized vendor and customer data across numerous project sites. The Company is committed to providing these precise concentration metrics in the upcoming reporting cycle to ensure the highest standards of data integrity. Efforts are ongoing to enhance internal tracking capabilities for future reporting.

2

Principle

Business 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 products and processes to total R&D and capex investments made by the entity, respectively.

Segment	FY 2025-26	FY 2024-25	Details of improvements in environmental and social impacts
R & D Capex	Power Mech Projects Limited is a service provider engaged in erection, commissioning, operation and maintenance (O&M), and civil construction of power and infrastructure projects at client-owned sites. As the Company does not manufacture products or own the underlying assets/infrastructure, there is limited scope for independent R&D or Capex investments in technologies aimed at improving environmental or social impacts, as these are governed by the client's specifications and ownership. The Company continues to ensure its own equipment and operations comply with applicable environmental, health, and safety standards. No specific R&D or Capex investments were made during FY 2025-26 towards environmental or social impact technologies.		

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

Ethical and environmentally responsible procurement remains a strong commitment for Power Mech Projects Limited. The dedicated Procurement Team ensures that sourcing decisions align with the Entity's sustainability goals through the following key practices:

- Evaluation of Suppliers: The rigorous assessment of suppliers ensures compliance with ethical standards, labour practices, and social responsibility.
- Sustainable Materials: The vendors who offer eco-friendly and sustainable materials for construction and infrastructure projects are given preference by the Entity.
- Energy-Efficient Technologies: The adoption of energy-efficient equipment and renewable energy solutions, such as solar and wind, wherever feasible is carried out.
- Regulatory Compliance: All procurement activities strictly adhere to environmental laws, supported by regular audits for continued compliance.
- Stakeholder Engagement: An active collaboration with local communities and stakeholders is done to maintain transparency and to address environmental concerns.

It is through these initiatives that Power Mech reinforces its commitment to sustainable development, ethical sourcing, and environmental stewardship.

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

Considering Power Mech's operations in the power plant construction and infrastructure sectors and its extensive supplier base, the adoption and accounting of sustainable inputs are expected to increase in the years to come.

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.

Power Mech Projects Limited follows established waste management procedures to ensure that materials generated during project execution are reused, recycled, or disposed of responsibly at the end of their useful life.

Waste Category	Process Adopted
(a) Plastics (including packaging)	Plastic waste, insulated PVC cables, packaging materials, cardboard cartons, empty bags, and other recyclable materials are segregated at source and stored separately in designated areas. Recyclable plastics and packaging waste are sent to authorized recyclers or disposed of through approved trade channels. The Company also focuses on minimizing packaging waste as part of its waste minimization strategy.
(b) E-waste	Electronic waste generated at project sites is segregated from other waste streams and disposed of through authorized recyclers or waste management agencies in accordance with applicable regulatory requirements, ensuring environmentally sound recycling and disposal practices.
(c) Hazardous waste	Hazardous waste is stored in leak-proof, compatible, and clearly labelled containers. Incompatible wastes are segregated to avoid reactions, while handling and storage are carried out only by trained personnel following MSDS guidelines. Hazardous waste is disposed of only through authorized hazardous waste treatment, storage, and disposal facilities after obtaining the necessary regulatory approvals.
(d) Other waste	Metal scrap, empty oil drums, heavy pipes, valves, tyres, transmission belts, and other non-hazardous scrap are segregated and stored in designated scrap yards. Reusable materials are transferred to other project sites where feasible, while remaining scrap is periodically cleared through authorized recyclers or trade channels. General construction waste is collected in approved containers, transported safely using covered vehicles, and disposed of at permitted waste disposal facilities.

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

Not Applicable

3

Principle

Business should respect and promote the wellbeing of all employees, including those in their value chains

Essential Indicators:

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		*Maternity benefits		Paternity benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Male	4588	1599	34.85%	4588	100%	0	0%	0	0%	0	0%
Female	55	14	25.45%	55	100%	2	4%	0	0%	0	0%
Total	4643	1613	34.74%	4643	100%	2	0.04%	0	0%	0	0%
Other than Permanent employees											
Male	Not applicable										
Female											
Total											

*All female employees are covered by maternity benefits subject to the T&C of the Insurance policy.

b. 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)
Male	5287	278	5.26%	5287	100%	0	0%	0	0%	0	0%
Female	34	0	0%	34	100%	0	0%	0	0%	0	0%
Total	5321	278	5.22%	5321	100%	0	0%	0	0%	0	0%
Other than Permanent employees											
Male	Not applicable										
Female											
Total											

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

	FY 2025-26	FY 2024-25
Cost incurred on wellbeing measures as a % of total revenue of the Entity	0.86%	1.71%

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

Benefits	FY 2025-26			FY 2024-25		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	100%	Yes	100.00%	100.00%	Yes
Gratuity	100%	100%	Yes	100.00%	100.00%	Yes
ESI	9%	12%	Yes	25.00%	37.00%	Yes
Others- please specify	Nil					

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 Entity ensures that all its offices and operational facilities are fully accessible, including those with disabilities, by actively engaging with employees to understand and accommodate their mobility needs, integrating feedback into ongoing accessibility improvements.

All buildings, restrooms, recreational areas, and common spaces are designed to be inclusive and secure, featuring accessibility elements such as ramps, handrails, lifts, and designated walkways. These features enable individuals with mobility challenges to navigate the premises comfortably and independently. Furthermore, the Entity permits the use of personal vehicles within factory premises, which enhances convenience and accessibility for all employees.

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. Power Mech holds a commitment to delivering value through equality and to nurture and promote human diversity across its operations. The policy is available on the intranet of the Organization.

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

Gender	Permanent Employees		Permanent Workers	
	Return to work rate	Retention Rate	Return to work rate	Retention Rate
Male	-	-	-	-
Female	-	-	-	-
Total	-	-	-	-

Note: During the period under review, no employees or workers availed of parental leave.

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

	Yes/No (If yes, then give details of the mechanism in brief)
Permanent workers	The Entity has instituted a Centralized Grievance Committee to effectively manage and resolve employee concerns across all categories. This Committee serves as a structured and transparent platform for grievance submission and resolution. The key functions of the Committee include: Grievance Submission: Employees are provided with an accessible channel to raise concerns. Fair Resolution: The timely, impartial, and thorough investigation of grievances is ensured. Upholding Fairness: Promoting transparency, accountability, and respectful workplace practices. Confidentiality Assurance: Maintaining strict confidentiality throughout the grievance process to protect employee privacy. Through this mechanism, the Entity reinforces its commitment to fostering an inclusive, supportive, and responsive work environment.
Other than permanent workers	
Permanent employees	
Other than permanent employees	

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

Category	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	4643	4643	100%	4,296	0	0
- Male	4588	4588	100%	4,242	0	0
- Female	55	55	100%	54	0	0
Total Permanent Workers	5,321	5,321	100%	4,967	0	0
- Male	5,287	5,287	100%	4,963	0	0
- Female	34	34	100%	4	0	0

8. Details of training given to employees and workers:

Category	FY 2025-26					FY 2024-25				
	Total (A)	On health and safety measures		On skill upgradation		Total (D)	On health and safety measures		On skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	4588	4588	100.00%	4588	100.00%	4,413	4,413	100.00%	4,413	100.00%
Female	55	55	100.00%	55	100.00%	54	54	100.00%	54	100.00%
Total	4643	4643	100.00%	4643	100.00%	4,467	4,467	100.00%	4,467	100.00%
Workers										
Male	5,287	5,287	100.00%	5,287	100.00%	5,802	5,802	100.00%	5,802	100.00%
Female	34	34	100.00%	34	100.00%	6	6	100.00%	6	100.00%
Total	5,321	5,321	100.00%	5,321	100.00%	5,808	5,808	100.00%	5,808	100.00%

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	4588	4588	100.00%	4,413	4,413	100.00%
Female	55	55	100.00%	54	54	100.00%
Total	4643	4643	100.00%	4,467	4,467	100.00%
Workers						
Male	5,287	5,287	100.00%	5,802	5,802	100.00%
Female	34	34	100.00%	6	6	100.00%
Total	5,321	5,321	100.00%	5,808	5,808	100.00%

10. Health and Safety Management System:

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

Safety is Power Mech's foremost core value; therefore, managing health and safety risks to the lowest possible level is integral to the way Power Mech does business. Therefore, Power Mech has implemented a comprehensive health and safety management system, where a strong focus is put on ensuring a secure and safe working environment. The Entity has obtained ISO 45001 and ISO 14001 certifications, affirming its compliance with international standards related to occupational health, employee well-being, and environmental stewardship. These accreditations underscore Power Mech's unwavering commitment to protecting its workforce while fostering sustainable practices throughout its operations.

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

Power Mech has adopted a systematic approach to identify work-related hazards and assesses risks associated with both routine and non-routine tasks:

- Routine Tasks:** The utilization of regular safety audits, Job Safety Analysis (JSA), and employee training is done to identify and mitigate hazards linked to routine operations.
- Non-Routine Tasks:** The implementation of pre-task risk assessments, structured change management protocols, and specialized training is done to address the distinct hazards associated with non-routine activities.
- Incident Investigation and Analysis:** This critical process involves the identification of the root causes of incidents and analysing near misses, thereby facilitating continuous improvement in safety practices.

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

Power Mech ensures employee safety through the implementation of Safe Operating Procedures (SOPs), regular Toolbox Talks, and job-specific training. These initiatives establish clear safety guidelines, promote proactive risk management, and equip employees with the necessary competencies to perform their duties safely. In addition to this, the Permit-to-Work system authorizes high-risk activities, which ensures that all necessary precautions are in place. A Suggestion/Complaint Box is also made available, enabling employees to confidentially report hazards, share safety related suggestions, and raise concerns.

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

Power Mech places a strong emphasis on employee health by conducting regular medical check-ups at both work sites and the corporate office. This proactive approach facilitates early detection and timely intervention of potential health concerns, thereby supporting a safe, healthy, and productive workforce.

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

Safety Incident /Number	Category	FY 2025-26	FY 2024-25
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	2
	Workers	0	5
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

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

Power Mech is committed to fostering a safe and healthy work environment through a comprehensive safety management approach. The key measures include:

- Comprehensive Training Programs and Toolbox Meetings: The employees are kept well-informed about safety protocols, risk mitigation strategies, and industry best practices through the organisation of regular training sessions and toolbox meetings.
- Rigorous Supervision: Continuous and close supervision is maintained to ensure strict adherence to safety procedures, offering guidance and implementing immediate corrective actions when necessary.
- Implementation of Robust Safety Standards: The industry-leading safety standards across all operational sites are enforced by the Entity, with ongoing updates to address emerging safety challenges and regulatory developments.
- Provision and Enforcement of Personal Protective Equipment (PPE): All employees are provided with appropriate PPE, and its use is strictly enforced. Regular training is also conducted to ensure proper usage and handling, thereby maximizing workplace safety.

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

	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Working Conditions Health & Safety	No Complaints					

14. Assessments for the year:

	% of 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.

No such incidents

4

Principle

Business 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 Entity has instituted a Stakeholder Engagement Framework to guide the identification of stakeholders. The stakeholder identification process considers the following dimensions, aligned with this framework:

Dependency: The individuals or groups who are directly or indirectly reliant on the organisation's activities, products, services, and overall performance, or on whom the organisation depends to carry out its operations.

Responsibility: The individuals or groups to whom the organisation currently holds, or may in the future hold, legal, commercial, operational, or ethical/moral responsibilities.

Attention: The individuals or groups who require immediate attention from the organisation regarding financial matters or broader economic, social, or environmental concerns.

Influence: The individuals or groups which are capable of affecting the organisation's or its stakeholders' strategic or operational decision-making.

Diverse Perspectives: The individuals or groups whose differing viewpoints can contribute to a deeper understanding of situations and help identify innovative opportunities for action that might otherwise be overlooked.

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

Stakeholder Group	Whether identified as vulnerable & marginalised group (Yes/ No)	Channels of communication (Emails, SMS, Newspapers, Pamphlets, Advertisements, Community Meetings, Notice Board, Website, Others)	Frequency of engagement (Annually, Half yearly, quarterly /others- please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Shareholders	No	Annual General Meeting, Shareholder meets, Email, Stock Exchange (SE) intimations, Investor/ analysts meet/conference calls, Annual report, quarterly results, media releases and Entity's website	Quarterly/ annually and whenever required	Evaluate financial performance and stability for potential growth.
Employee and Workers	No	Personalised learning and development programmes. Regular performance review and feedback. One-on-one engagement, townhall meetings. Employee engagement surveys, Programmes catered around overall wellbeing, Intranet Portal, Casual interaction and daily games post lunch, Emails, Notice Board, Meetings	Daily	An empowered and engaged workforce is crucial for achieving business targets and serves as a key driver of business success. Satisfied and motivated employees exhibit higher productivity, contributing significantly to the organization's overall performance. Securing the right talent provides a competitive advantage, while career management and growth prospects are essential for employee retention and development. Additionally, fostering a positive work culture, along with a strong emphasis on health and safety, plays a vital role in ensuring employee well-being and enhancing organizational effectiveness.
Government and Regulators	No	E-mails and letters, Conferences, Industry forums, Regulatory filings, Meetings with officials, Representation	On periodical basis as provided under relevant legislations	In relation to Compliances with applicable laws, Industry concerns, changes in regulatory frameworks, skill and capacity building, employment.
Community	No	Collaboration with non-governmental organisations (NGOs), Field visits, CSR and sustainability initiatives, Skill development, One-on-one interactions	Need basis	Develop and implement sustainable CSR initiatives related to water and natural Resource management, community development, education/ skill development, and livelihood support.
Board of Directors	No	Board Meetings, Committee Meetings, Briefings, and Informal Updates.	On regular basis	To review the Entity's current business operations, planning and strategies, and identify opportunities for improvement.
Local Communities	No	Meetings and briefings, Partnership in community, Training and Workshops, Impact Assessments, social media	Need basis	Need assessment for CSR, Reviews and Addressing Grievances, community development, education/ skill development, and livelihood support.

Stakeholder Group	Whether identified as vulnerable & marginalised group (Yes/No)	Channels of communication (Emails, SMS, Newspapers, Pamphlets, Advertisements, Community Meetings, Notice Board, Website, Others)	Frequency of engagement (Annually, Half yearly, quarterly /others- please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Contractor	No	Email, Telephone, Interactive Meetings	On Periodical basis	To ensure that project remains on focus desired results and to make meaningful contribution to avoid the projects being derailed
Bankers	No	Periodical Meetings, Periodical Reports, Emails	Requirement basis	To understand the banking compliance, maintaining rapport with our bankers, and banking/credit facilities
Suppliers	No	Emails, Supplier portals, Collaborative platforms, Supplier forums, Periodic face-to-face meetings	As and when required	To gather feedback and input from suppliers regarding their experiences, challenges, and suggestions for improvement

5

Principle

Business should respect and promote human rights

Essential Indicators:

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. of employees /workers covered (B)	% (B/A)	Total (C)	No. of employees /workers covered (D)	% (D/C)
Employees						
Permanent	4,643	4,643	100.00%	4,296	4,296	100.00%
Other than Permanent	0	0	0.00%	171	171	100.00%
Total Employees	4,643	4,643	100.00%	4,467	4,467	100.00%
Workers						
Permanent	5,321	5,321	100.00%	4,967	4,967	100.00%
Other than Permanent	0	0	0.00%	841	841	100.00%
Total Workers	5,321	5,321	100.00%	5,808	5,808	100.00%

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

Category	FY 2025-26					FY 2024-25				
	Total (A)	Equal to Minimum Wage		More than 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										
Male	4588	4588	100%	0	0%	4,242	0	0%	4,242	100.00%
Female	55	55	100%	0	0%	54	0	0%	54	100.00%
Other than Permanent										
Male	0	0	0%	0	0%	0	0	0%	0	0%
Female	0	0	0%	0	0%	0	0	0%	0	0%
Workers										
Permanent										
Male	5287	5287	100%	0	0	4,963	0	0	4,963	100.00%
Female	34	34	100%	0	0	4	0	0	4	100.00%
Other than Permanent										
Male	0	0	0%	0	0%	839	0	0	839	100.00%
Female	0	0	0%	0	0%	2	0	0	2	100.00%

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

a. The details are provided below:

	Male		Male	
	Number	Median remuneration/salary/wages of respective category	Number	Median remuneration/salary/wages of respective category
Board of Directors (BoD)	6	9,27,69,677	2	0
Key Managerial Personnel	2	63,85,307	0	0
Employees other than BoD and KMP	4,585	5,84,124	55	3,93,048
Workers	5,287	2,92,495.2	34	2,02,680

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

	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wages	0.48%	0.55%

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 responsibility for overseeing the entire human resource function lies with the Head of the Human Resources Department. In addition to this, the Executive Directors hold accountability for addressing any human rights issues that may arise from or be contributed to by the business.

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

The internal stakeholders of the business, including employees and contractual support staff are provided with access to a redressal channel to address any concerns or complaints that they may have. This is outlined in the Human Rights Policy. The Entity proactively works to prevent violations from occurring through regular training and awareness programs on human rights issues for the stakeholders. The objective of the policy is to establish a clear, accessible, and secure process for employees to report any incidents of discrimination, harassment, or other human rights violations in the workplace. The grievance mechanism is effectively communicated to all employees to ensure they are well-informed about the reporting process and their rights to raise any concerns. The Entity has also implemented a comprehensive and clear policy that defines sexual harassment, outlines unacceptable behaviours, and provides detailed guidance on reporting procedures.

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

The details are provided below:

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

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

	FY 2025-26	FY 2024-25
i) Total Complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	NIL	NIL
ii) Complaints on POSH as a % of female employees/workers	NIL	NIL
iii) Complaints on POSH upheld	NIL	NIL

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

The Entity has instituted a comprehensive mechanism that includes various policies, procedures, and guidelines to prevent harassment in the workplace. This mechanism features a Code of Conduct that clearly outlines the expectations of the Entity for appropriate workplace behaviour and provides guidance on identifying and addressing harassment. A confidential reporting system has also been implemented, which enables employees to report any incidents of harassment without fear of retaliation. All reports are thoroughly investigated, and corrective actions are taken when necessary. Furthermore, regular training for all employees to equip them with the knowledge and skills to identify and prevent harassment in the workplace are conducted by the Entity. The Entity performs regular audits and assessments of its workplace culture and practices to ensure compliance with its harassment prevention policies. These evaluations help identify areas for improvement and ensure that proactive and necessary steps are being taken to prevent harassment.

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

The Entity integrates human rights considerations into its supplier, dealer, and vendor on-boarding processes. There is a fundamental requirement of having compliance with applicable laws, labour standards, and environmental regulations, which reinforces a culture of ethics and integrity. The business agreements include specific clauses mandating ethical recruitment practices and explicitly prohibiting forced labour and human trafficking. They also require respect for the land, forest, and water rights of local communities and indigenous peoples. The suppliers are encouraged to build diverse workforces and ensure equal opportunities irrespective of race, gender, or ethnicity, to promote diversity and inclusion. In addition to this, the onboarding process includes provisions to uphold fair wages, reasonable working hours, and safe working conditions.

10. Assessment for the year:

	% of the entity's plants and offices that were assessed (by the 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%
Other- please specify	-

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

A strong commitment to human rights by the Entity maintains through a structured framework that addresses risks such as child labour, forced labour, discrimination, and fair wages. Enhanced due diligence and regular training ensure compliance across operations. If any violations are identified, they are addressed promptly through corrective actions. No significant risks were reported during internal assessments or customer audits.

6

Principle

Business should respect and make efforts to protect and restore the environment.

Essential Indicators:

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

Parameter	FY 2025-26	FY 2024-25
From renewable sources		
Total electricity consumption (A)	433.55	273.36
Total fuel consumption (B)	0	0
Energy consumption through other sources (C)	0	0
Total energy consumed from renewable sources (A+B+C)	433.55	273.36
From non-renewable sources		
Total electricity consumption (D)	23.48	21.23
Total fuel consumption (E)	8,438.15	6,711.70
Energy consumption through other sources (F)	0	0
Total energy consumed from non-renewable sources (D+E+F)	8,461.63	6,732.93
Total energy consumed (A+B+C+D+E+F)	8,895.18	7,006.28
Energy intensity per rupee of turnover (Total energy consumed/Revenue from operations)	0.00000019	0.00000016
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed/Revenue from operations adjusted for PPP)	0.00000038	0.00000033
Energy intensity in terms of physical output	0	0
Energy intensity (optional) – the relevant metric may be selected by the entity	0	0
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	No

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

No, the Entity has not identified any sites/facilities as Designated Consumers (DCs) under the PAT scheme of the Government of India.

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

Parameter	FY 2025-2026	FY 2024-25
Water withdrawal by source (in kiloliters)		
(i) Surface water	0	0
(ii) Groundwater	12,807.45	10,501.13
(iii) Third party water	0	0
(iv) Seawater/desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	12,807.45	10,501.13
Total volume of water consumption (in kilolitres)	12,807.45	10,501.13

Water intensity per rupee of turnover (Total water consumption/Revenue from operations)	0.00000027	0.00000024
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption/Revenue from operations adjusted for PPP)	0.00000052	0.00000049
Water intensity in terms of physical output	NA	NA
Water intensity (optional) – the relevant metric may be selected by the entity	-	-
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.	No	No

4. Provide the following details related to water discharged:

Parameter	FY 2025-26	FY 2024-25
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(ii) To Groundwater	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iii) To Seawater	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iv) Sent to third-parties	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(v) Others	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
Total water discharged (in kiloliters)	0	0
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	No

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

The execution of EPC and civil construction by the Entity is done primarily at site level. On the basis of client requirements, the Installation of Zero Liquid Discharge (ZLD) systems is undertaken. At the corporate level, ZLD infrastructure is not mandated, and therefore not maintained.

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

Parameter	Unit	FY 2025-26	FY 2024-25
NO _x	Not Applicable		
SO _x			
Particulate matter (PM)			
Persistent organic pollutants (POP)			
Volatile organic compounds (VOC)			
Hazardous air pollutants (HAP)			
Others – please specify			
Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.			

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	MT of CO ₂ Equivalent	586.38	The Entity had not conducted an emissions assessment for the current year. However, it plans to initiate the calculation and monitoring of emissions in the upcoming years as part of its evolving sustainability strategy.
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	MT of CO ₂ Equivalent	4.63	
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions/Revenue from operations)	MT of CO ₂ Equivalent / Rs. in Crore	0.13	
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)	MT of CO ₂ Equivalent / USD in Crore	2.54	
Total Scope 1 and Scope 2 emission intensity in terms of physical output	-	-	
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	-	-	
Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.	-	No	

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

Given the nature of Power Mech's business activities, the Entity does not generate significant greenhouse gas emissions. At present, there are no specific initiatives or projects aimed at reducing these emissions.

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

Parameter	FY 2025-26	FY 2024-25
Total Waste generated (in metric tonnes)		The Entity primarily generates construction and demolition waste, which is managed by contractors in compliance with applicable legal disposal requirements. While waste volumes are not currently tracked, the Entity remains committed to responsible waste handling and environmentally sound disposal practices.
Plastic waste (A)	0	
E-waste (B)	0.52	
Bio-medical waste (C)	0	
Construction and demolition waste (D)	0	
Battery waste (E)	0	
Radioactive waste (F)	0	
Other Hazardous waste. Please specify, if any. (G)	0	
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	0	
Total (A + B + C + D + E + F + G + H)	0.52	

Parameter

Waste intensity per rupee of turnover (Total waste generated/ Revenue from operations)	11*10 ⁻¹²	0
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated/ Revenue from operations adjusted for PPP)	223.74*10 ⁻¹²	0
Waste intensity in terms of physical output	0	0
Waste intensity (optional) – the relevant metric may be selected by the entity	0	0

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	0.52	NA
(ii) Re-used	0	
(iii) Other recovery operations	0	
Total	0.52	

Parameter	FY 2025-26	FY 2024-25
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	0	NA
(ii) Landfilling	0	
(iii) Other disposal operations	0	
Total	0	
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	No

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

Power Mech Projects Limited has implemented a comprehensive waste management framework to ensure the safe handling, storage, transportation, recycling, and disposal of both hazardous and non-hazardous wastes generated during its construction and project activities. Waste is segregated at source to maximize recycling and ensure environmentally responsible disposal through authorized waste management facilities. Non-hazardous waste such as construction debris, recyclable materials, metal scrap, plastic waste, tyres, insulated cables, and packaging materials is collected separately, stored in designated areas, and either reused, recycled, or disposed of through approved channels.

Hazardous wastes are managed in accordance with established procedures that require storage in tightly sealed, leak-proof, and compatible containers, with clear hazard identification and labeling. Incompatible hazardous wastes are stored separately, while handling and storage activities are undertaken only by trained and qualified personnel. Material Safety Data Sheets (MSDS) are maintained and made readily available at locations where hazardous chemicals are used to ensure safe handling, emergency response, and regulatory compliance.

The Company's strategy to reduce the use of hazardous and toxic chemicals focuses on waste minimization and pollution prevention by:

- Minimizing the use of toxic substances wherever operationally feasible.
- Implementing source reduction practices to reduce waste generation.
- Promoting reuse and recycling of materials.
- Reducing packaging waste across project sites.
- Ensuring proper storage, labeling, and handling of hazardous materials to prevent spills, contamination, and accidental exposure.

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:

S. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
Power Mech does not have any operations/offices in/around ecologically sensitive areas.			

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

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, Environmental impact assessment of projects were not required to be undertaken by Power Mech during the current financial year.					

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

S. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines/penalties/action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
Yes, Power Mech is compliant with the applicable environmental law/regulations/guidelines in India.				

7

Principle

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.
 - 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.	The Federation of Telangana Chambers of Commerce	State

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

Name of the authority	Brief of the case	Corrective action taken
Not Applicable, the Entity has not engaged in any anti-competitive conduct.		

8

Principle

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
-----------------------------------	---------------------	----------------------	---	--	-------------------

This section is not applicable to Power Mech as there were no projects that required SIA to be undertaken under Law.

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

S. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (in INR)
This section is not applicable to Power Mech as there were no projects that required SIA to be undertaken under Law.						

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

The local employees engage with community members through a mechanism instituted by the Entity, to be able to identify and address the concerns of the community. This has ensured open communication, and allowed community members to directly raise issues and receive timely support.

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

	FY 2025-2026	FY 2024-2025
Directly sourced from MSMEs/small producers	8%	32.00%
Directly from within India	100%	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 2025-26	FY 2024-25
Rural % of Job creation in Rural areas	The Entity currently does not maintain a geographical wage classification system and hence is unable to provide location-wise wage data. As operations span across multiple regions without segmented tracking, computing such percentages is not feasible at present. Given the highly mobile and project-centric nature of the Company's workforce across various remote, semi-urban, and urban sites, a static geographical wage classification is not currently maintained. The Company is enhancing its HRMS capabilities to accurately capture and map this demographic data for future reporting.	
Semi-urban % of Job creation in Semi-urban areas		
Urban % of Job creation in Urban areas		
Metropolitan % of Job creation in Metropolitan areas		
(Place to be categorized as per RBI Classification System – rural / semi-urban / urban / metropolitan)		

9

Principle

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.

Power Mech utilizes a structured grievance redressal mechanism designed to handle consumer feedback with agility and care. A dedicated team of trained professionals oversees the end-to-end resolution of all complaints. By maintaining open lines of communication and providing consistent progress reports, we ensure every issue is addressed transparently. Our ultimate goal is to resolve concerns amicably and uphold the highest standards of 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	

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

	FY 2025-26			FY 2024-25		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	0	0	None	0	0	None
Advertising	0	0	None	0	0	None
Cyber-security	0	0	None	0	0	None
Delivery of essential services	0	0	None	0	0	None
Restrictive Trade Practices	0	0	None	0	0	None
Unfair Trade Practices	0	0	None	0	0	None
Other	0	0	None	0	0	None

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.

A comprehensive framework which manages cybersecurity and data privacy risks has been administered by the Entity. The policy measures that fall under the framework are access control, virus prevention, intrusion detection, data backups, authentication, and continuous monitoring. The data protection protocols based on classification and safeguards for organizational information systems has also been outlined in the policy, which is accessible to employees via the Entity's intranet.

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.

This section is not applicable to the Entity, as there have been no reported incidents of such issues to date.

7. Provide the following information relating to data breaches:

	Provide the following information relating to data breaches:
a. Number of instances of data breaches	0
b. Percentage of data breaches involving personally identifiable information of customers	0
c. Impact, if any, of the data breaches	NA