Ref No: PSPPROJECT/SE/15/26-27 **May 28, 2026**

Corporate Relations Department
BSE Limited
Floor 25, P.J. Towers,
Dalal Street, Mumbai- 400 001
Scrip code: 540544

Listing Department
National Stock Exchange of India Limited
Exchange Plaza, Bandra Kurla Complex,
Bandra (East), Mumbai – 400 051
Scrip Symbol: PSPPROJECT

Dear Sir/Madam,

Subject: Business Responsibility and Sustainability Report for the Financial Year 2025-26.

Pursuant to Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, please find enclosed the Business Responsibility and Sustainability Report for the Financial Year 2025-26, which forms an integral part of the Annual Report for the Financial Year 2025-26.

The Business Responsibility and Sustainability Report is also available on the Company's website at www.pspprojects.com.

Kindly take the same on your record.

Thanking You.
Yours Faithfully,

For, PSP Projects Limited

Pooja Ronak Dhruve
Digitally signed by Pooja Ronak Dhruve
Date: 2026.05.28 18:37:31 +05'30'

Pooja Dhruve
Company Secretary and Compliance Officer
Membership No.: A48396

Encl: As Above

Business Responsibility and Sustainability Report

SECTION A- GENERAL DISCLOSURES

I. Details of the listed entity

Details	Response
1. Corporate Identity Number (CIN) of the Listed Entity	L45201GJ2008PLC054868
2. Name of the Listed Entity	PSP Projects Limited
3. Year of incorporation	2008
4. Registered office address	PSP House, Opp. Celesta Courtyard, Opp. lane of Vikram Nagar Colony, Iscon- Ambli Road, Ahmedabad GJ 380058.
5. Corporate address	PSP House, Opp. Celesta Courtyard, Opp. lane of Vikram Nagar Colony, Iscon- Ambli Road, Ahmedabad GJ 380058.
6. E-mail	grievance@pspprojects.com
7. Telephone	079-26936200
8. Website	https://www.pspprojects.com/
9. Financial year for which reporting is being done	01/04/2025 - 31/03/2026
10. Name of the Stock Exchange(s) where shares are listed	1. BSE
	2. NSE
11. Paid-up Capital	₹39,64,17,910
12. Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Mr. Prahaladbhai S. Patel (Chairman & Managing Director) Phone: 079-26936200 e-mail id: grievance@pspprojects.com
13. Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	Standalone
14. Name of assurance provider / assessor	Not Applicable
15. Type of assurance / assessment obtained	Not Applicable

II. Products/Services

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

Sr. No.	Description of Main Activity	Description of Business Activity	% of Turnover
1.	Construction Services	Construction services of industrial buildings	14.66 %
2.	Construction Services	Construction services of commercial buildings	46.09 %
3.	Construction Services	Construction services of other non-residential buildings	14.12 %
4.	Construction Services	Construction services of single dwelling or multi-dwelling or multi-storied residential buildings	13.43 %
5	Construction Services	Construction services for “other” residential buildings, specifically including old-age homes, hostels, homeless shelters, orphan-age homes, and fraternity homes	6.30 %

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

Sr. No.	Product/Service	NIC Code	% of total Turnover contributed
1	Construction Services	410	94.60 %

III. Operations

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

	Number of plants	Number of offices	Total
National	1	97	98
International	0	0	0

19. Markets served by the entity:

a) **Number of locations**

Locations	Number
National (No. of States)	20
International (No. of Countries)	0

b) **What is the contribution of exports as a percentage of the total turnover of the entity?**
3.75 % (SEZ)

c) **A brief on types of customers**
1) Industrial Projects
2) Institutional Projects
3) Government Projects
4) Residential Projects
5) Government Residential Projects

IV. Employees

20. Details as at the end of Financial Year:

a) **Employees and workers (including differently abled):**

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
			Employees			
1.	Permanent (D)	2,383	2,307	96.81 %	76	3.19 %
2.	Other than Permanent (E)	0	0	0 %	0	0 %
3.	Total employees (D + E)	2,383	2,307	96.81 %	76	3.19 %
			Workers			
1.	Permanent (F)	0	0	0 %	0	0 %
2.	Other than Permanent (G)	14,408	12,902	89.55 %	1,506	10.45 %
3.	Total workers (F + G)	14,408	12,902	89.55 %	1,506	10.45 %

b) **Differently abled Employees and workers:**

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
			Differently abled employees			
1.	Permanent (D)	0	0	0 %	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			
1.	Permanent (F)	0	0	0 %	0	0 %
2.	Other than Permanent (G)	0	0	0 %	0	0 %
3.	Total differently abled workers (F+ G)	0	0	0 %	0	0 %

21. Participation/Inclusion/Representation of women

Parameters	Total (A)	No. of Females (B)	% of Females (B / A)
Board of Directors	6	2	33.33 %
Key Management Personnel	3	3	100 %

22. Turnover rate for permanent employees and worker

Parameters	2025 - 26			2024 - 25			2023 - 24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	47.03 %	32.56 %	46.60 %	49.44 %	25.54 %	48.87 %	53.84 %	32 %	53.41 %
Permanent Workers	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %

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

23. Names of holding / subsidiary / associate companies / joint ventures

Sr. No.	Name of the holding / subsidiary / associate / 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	PSP Projects and Proactive Constructions Private Limited	Subsidiary	100 %	No
2	PSP Foundation	Subsidiary	100 %	No
3	GDCL and PSP Joint Venture	Joint Venture	49 %	No

VI. CSR Details

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

Yes

(ii) Turnover (in ₹.)

₹ 29,89,45,23,842/-

(iii) Net worth (in ₹.)

₹ 12,60,51,92,349/-

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	Current Financial Year			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	www. pspprojects. com	0	0	NA	0	0	NA
Investors (Other than shareholders)	Yes		0	0	NA	0	0	NA
Shareholders	Yes		0	0	NA	0	0	NA
Employees and workers	Yes		0	0	NA	0	0	NA
Customers	Yes		0	0	NA	0	0	NA
Value Chain Partners	Yes		0	0	NA	0	0	NA

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

Sr. No.	Material issue identified	Indicate whether risk or opportunity	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	Waste Management	Opportunity	Sustainable waste management practices and recycling can improve environmental performance and reduce dependency on additional raw materials, while also potentially increasing financial returns.	NA	Positive
2	Health & Safety	Risk	Aiming to create a work environment where the employees, workers and vendors flourish. Health and safety risks can result in human injuries and illness impacting productivity and in-crease in other related costs including external reputation which can negatively impact the Company's bottom line.	Policies (internal) and rigorous training for employees and workers against health and safety hazards. The safety campaigns and conclaves communicate all significant hazards across sites, factories and offices. The Company's insurance program includes employees as well as service technicians	Negative
3	Talent Development	Opportunity	Ability to attract, develop and retain a skilled workforce can enhance innovation, productivity, and competitiveness. Effective talent management can also improve employee engagement, morale and job satisfaction, leading to reduced attrition and increased employee loyalty.	NA	Positive

Sr. No.	Material issue identified	Indicate whether risk or opportunity	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	Governance, ethics and Compliance	Risk	Our brand and reputation are invaluable assets, and how we operate, contribute to society, and engage with the world around us is always under scrutiny. Acting ethically is essential to protect our reputation and brand. Regulatory compliance provides an increase in the efficiency of products; reduces risks; enables competitive advantage; and creates new business opportunities. Regulatory compliant businesses are less likely to face legal or regulatory action and protect the reputation.	We have strong values, Positive clear policies, guidelines and related learning materials, as well as robust procedures and controls to prevent, detect and respond to any inappropriate behavior. Our Business Integrity framework ensures that how we do business is fully aligned with our values and applicable laws and regulations of the country. Our Code of Conduct and Code Policies govern the behavior of the employees, suppliers, and distributors and other third parties, who work with us. Processes for identifying and resolving breaches of Code and Code Policies are clearly defined and regularly communicated throughout the Company. We, from the very inception, are known to conduct our business with integrity and highest level of governance, which form the bedrock of our business.	Positive
5	Economic Performance & Market Share	Opportunity	Economic performance and market share provides an opportunity which can attract investment and it is key for current investors to be satisfied with consistent returns.	NA	Positive
6	Diversity and Inclusion	Opportunity	Diversity and inclusion give an opportunity to individuals with different backgrounds, experiences, and viewpoints to come together in a workforce that is diverse and inclusive. It can open a wide range of possibilities, including improved decision making, increased consumer base, stronger employer brand, fostering economic development and improved reputation.	NA	Positive

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

Disclosure Question

Policy and management processes

Sr. No.		P1	P2	P3	P4	P5	P6	P7	P8	P9
1.	a. Whether your entity's policy/ policies cover each principle and its core elements of the NGRBCs.	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	c. Web Link of the Policies, if available	http:// www. pspprojects. com/								
2.	Has the entity translated the policy into procedures?	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3.	Do the enlisted policies extend to your value chain partners?	No	No	No	No	No	No	No	No	No
4.	Name of the national and international codes/certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Al-alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	ISO 9001- 2015 certification	ISO 45001:2018 certification ISO 14001-2015 certification	ISO 9001-2015 certification	ISO 9001-2015 certification	ISO 45001:2018 certification	ISO 45001:2018 certification ISO 14001-2015 certification	-	-	ISO 9001-2015 certification
5.	Specific commitments, goals and targets set by the entity with defined timelines, if any.	PSP has significantly strengthened its focus on reducing its water footprint and advancing construction waste management and reuse as key ESG priorities for the next five years. The Company is actively implementing a suite of innovative measures to monitor, manage, and reduce its environmental impacts, with particular emphasis on water conservation, waste minimization and reuse, and carbon emissions management. On the social & governance front, initiatives to strengthen workforce diversity, deepen stakeholder engagement, and sensitize the value chain to PSP's ESG expectations are already underway—reinforcing our commitment to sustainable, responsible, and resilient growth. These initiatives directly contribute to the UN Sustainable Development Goals (SDGs), including SDG 6 (Clean Water and Sanitation) through improved water efficiency and reduced discharge; SDG 12 (Responsible Consumption and Production) through waste reduction and circular practices; SDG 13 (Climate Action) through emissions measurement and reduction efforts; SDG 5 (Gender Equality) and SDG 8 (Decent Work and Economic Growth) through diversity and inclusive workplace practices; and SDG 17 (Partnerships for the Goals) through strengthened supplier and value chain engagement.								
6.	Performance of the entity against specific commitments, goals and targets along with reasons in case the same are not met.	The Company has set quantifiable, time-bound targets to reduce its water footprint, strengthen construction and demolition (C&D) waste management, and lower its carbon footprint. To deliver these outcomes, it has deployed improved operational methodologies and control measures aimed at optimizing electricity and fuel consumption through efficiency interventions and monitoring, enhancing waste characterization and segregation at source, and scaling reuse, recovery, and compliant disposal through an integrated waste management framework. These interventions delivered strong, quantifiable performance gains against the FY 2024–25 baseline. The Company achieved a 13.25% reduction in energy intensity in gigajoules/₹ turnover, demonstrating meaningful improvements in operational efficiency and energy management. Scope 1 emissions recorded a 2.5% decrease over the same period, reflecting improved control over direct combustion and process-related sources. On a combined basis, the Company delivered a substantial 16.67% reduction in Scope 1 + Scope 2 emissions intensity (tCO_2e/₹ turnover) versus the baseline—an outcome driven by systematic decarbonization initiatives, tighter monitoring, and disciplined execution. In parallel, the deployment of enhanced waste characterization, segregation-at-source, and reuse/recovery practices resulted in a 7.34% reduction in total waste intensity (waste/₹ turnover) compared to the baseline year. Collectively, these outcomes represent significant, audit-ready improvements underpinned by science-based targeting, Board-level governance, and rigorous day-to-day on-ground implementation supported by continuous measurement, tracking, and management review. To strengthen its water stewardship, the Company has also setup Sewage Treatment Plants (STPs) at its 3 major project locations totaling to an installed capacity of nearly 200 KLD for recycling and reuse of waste water further decreasing reliance on local groundwater resources.								

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)	I am pleased to present our Business Responsibility and Sustainability Report (BRSR) for FY 2025–26, which offers a transparent view of the Company's sustainability performance, priorities, and progress. We remain committed to sustainable growth—delivering projects that meet evolving client needs while minimizing environmental impacts—and we firmly believe that sustainability and profitability are mutually reinforcing. Our Board-level Environmental, Social and Governance (ESG) Committee provides strategic oversight of the ESG agenda, guiding implementation, monitoring, and reporting to ensure alignment with the Company's purpose and long-term commitments. In line with this direction, PSP has significantly strengthened its focus on reducing its water footprint and advancing construction waste minimization, reuse, and improved management as key priorities for the next five years. We are implementing innovative measures to monitor, manage, and reduce environmental impacts, with emphasis on water conservation and discharge reduction, circular waste practices, and carbon emissions measurement and management. In parallel, initiatives to strengthen workforce diversity, deepen stakeholder engagement, and sensitize the value chain to PSP's ESG expectations are underway, reinforcing our commitment to responsible and resilient growth. These efforts contribute directly to the UN Sustainable Development Goals (SDGs), including SDG 6 (Clean Water and Sanitation), SDG 12 (Responsible Consumption and Production), SDG 13 (Climate Action), SDG 5 (Gender Equality), SDG 8 (Decent Work and Economic Growth), and SDG 17 (Partnerships for the Goals). Prahaldbhai S. Patel Chairman, Managing Director and Chairman of ESG Steering Committee
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	ESG Steering Committee of the Board. The ESG Steering Committee is a Board level management committee of the Company. The mandate of this Board level committee is to support the Company's ongoing commitment to environmental, health and safety, corporate social responsibility, corporate governance, sustainability and other public policy matters relevant to the Company.
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues?	ESG Steering Committee of the Board. The ESG Steering Committee is a Board level management committee of the Company. The mandate of this Board level committee is to support the Company's on-going commitment to environmental, health and safety, corporate social responsibility, corporate governance, sustainability and other public policy matters relevant to the Company. The ESG Steering Committee of the Board is responsible for oversight on sustainability-related matters. The ESG Steering Committee of the Board comprises of folllowing members: 1. Mr. Parahaladbhai Patel, Chairman 2. Ms. Pooja Patel, Member 3. Mrs. Achala Patel, Member.

10. a. Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee

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

b. Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)

Parameters	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-compliance	Periodically								

11. 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.

Parameters	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?	No								
If yes, provide the name of the agency.	Not Applicable								

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

Parameters	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the Principles material to its business	Not Applicable								
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles									
The entity does not have the financial or/human and technical resources available for the task									
It is planned to be done in the next financial year									

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

PRINCIPLE 1

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

Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	Percentage of persons in respective category covered by the awareness programmes
Board of Directors	2	1. Updates and status of ongoing Projects of the company. 2. Updates on • Trading Window Closure extension to Immediate Relatives as per PIT Regulations • Revision in limits of MSMEs • Mandatory Compliance with Industry Standards • Green Credits added to BRSR Core Disclosure 3. Update on provisions/ requirements under National Financial Reporting Authority (NFRA) Circular dated 07.01.2026. 4. Effective Communication Between Statutory Auditors and Those Charged with Governance (TCWG), Including Audit Committees 5. Identification & determination of TCWG Specific matters to be communicated with TCWG and communication process 6. Responsibilities of TCWG	100 %

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	Percentage of persons in respective category covered by the awareness programmes
Key Managerial Personnel	2	1. Updates and status of ongoing Projects of the Company. 2. Updates on • Trading Window Closure extension to Immediate Relatives as per PIT Regulations • Revision in limits of MSMEs • Mandatory Compliance with Industry Standards • Green Credits added to BRSR Core Disclosure 3. Update on provisions/ requirements under National Financial Reporting Authority (NFRA) Circular dated 07.01.2026. 4. Effective Communication Between Statutory Auditors and Those Charged with Governance (TCWG), Including Audit Committees 5. Identification & determination of TCWG Specific matters to be communicated with TCWG and communication process 6. Responsibilities of TCWG	100 %
Employees other than BoD and KMPs	27	1. Safe use of electrical power tools & Cables 2. Material Lifting & Shifting Safety 3. Housekeeping 4. Importance of PPE's 5. Safe Manual material Handling 6. Safe operating of RSP 7. Material Loading & Unloading Safety 8. Scaffolding Erection & Dismantling Safety 9. Emergency Evacuation Procedure 10. Behavior Based Safety 11. Vehicle & road Safety 12. Bar bending & Cutting Machine Safe Operating Procedure 13. Confined Space Safety 14. First Aid Training 15. Safe Crane Operation 16. Lifting & Rigging Safety 17. Shuttering & De-shuttering Safety 18. Electrical Safety 19. Excavation Safety 20. Ergonomic Hazards Safety 21. Hot Work Safety 22. Fire Fighting 23. Heat stress & its Precautions 24. Height Work Safety 25. Slip, trip & Fall Hazards Safety 26. Waste Management 27. Water Management	100 %

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	Percentage of persons in respective category covered by the awareness programmes
Workers	27	1. Safe use of Electrical Power Tools & Cables 2. Material Lifting & Shifting Safety 3. Housekeeping 4. Importance of PPE's 5. Safe Manual Material Handling 6. Safe operating of RSP 7. Material Loading & Unloading Safety 8. Scaffolding Erection & Dismantling Safety 9. Emergency Evacuation Procedure 10. Behavior Based Safety 11. Vehicle & road Safety 12. Bar Bending & Cutting Machine Safe Operating Procedure 13. Confined Space Safety 14. First Aid Training 15. Safe Crane Operation 16. Lifting & Rigging Safety 17. Shuttering & De-shuttering Safety 18. Electrical Safety 19. Excavation Safety 20. Ergonomic Hazards Safety 21. Hot Work Safety 22. Fire Fighting 23. Heat stress & its Precaution 24. Height Work Safety 25. Slip, trip & Fall Hazards Safety 26. Waste Management 27. Water Management	100 %

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

Parameters	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In ₹)	Brief of the Case	Has an appeal been preferred?
Penalty/ Fine	Nil				
Settlement					
Compounding fee					

Non-Monetary

Parameters	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the Case	Has an appeal been preferred?
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
Not Applicable	

4. **Does the entity have an anti-corruption or anti-bribery policy?**

Yes

If yes, provide details in brief and if available, provide a web-link to the policy.

The Company has adopted an Anti-Bribery & Anti–Corruption policy which emphasizes PSP's zero tolerance approach to bribery and corruption and its commitment to be transparent, ethical and responsible business practices. It established the principle with respect to applicable Anti-Bribery and Anti-Corruption laws.

The policy provides information and guidance on how to recognize and deal with bribery and corruption issues. It guides us to act professionally, fairly and with utmost integrity in all our business dealings and relationships, wherever we operate.

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

Parameters	2025 - 26	2024 - 25
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

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

Parameters	2025 - 26		2024 - 25	
	Number	Remarks	Number	Remarks
Complaints received in relation to issues of Conflict of Interest of the Directors	0	N.A.	0	N.A.
Complaints received in relation to issues of Conflict of Interest of the KMPs	0	N.A.	0	N.A.

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. There were no cases of corruption and conflict of interest in the reporting year, as a result there were no fines, penalties and no corrective actions taken against the entity by any legislative or judicial institutions.

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

Parameters	2025 - 26	2024 - 25
Number of days of accounts payables	56.65	70.54

9. **Openness 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:**

Parameters	Metrics	2025 - 26	2024 - 25
Concentration of Purchases	Purchases from trading houses as % of total purchases	18.24 %	30.28 %
	Number of trading houses where purchases are made from	516	828
	Purchases from top 10 trading houses as % of total purchases from trading houses	40.35 %	41.79 %
Concentration of Sales	Sales to dealers / distributors as % of total sales	0 %	0 %
	Number of dealers / distributors to whom sales care made	0	0
	Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	0 %	0 %
Share of RPTs in	Purchases with related parties / Total Purchases	5.35 %	0.74 %
	Sales to related parties / Total Sales	29.49 %	0.84 %
	Loans & advances given to related parties / Total loans & advances	2.00%*	58.88 %
	Investments in related parties / Total Investments made	95.19 %	70.59 %

** Note 1: For loans and advances and investments, closing balances disclosed in the Audited consolidated financial statements for the year ended March 31, 2026 have been considered.*

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**

Parameters	2025 - 26	2024 - 25	Details of improvements in environmental and social impacts
Sustainable R&D %	0 %	0 %	NA
Sustainable Capex %	3.99 %	53.79 %	Capex includes WDV of precast factory, plant as on the reporting date.

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

   Yes

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

   100%

3. **Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life**

Plastics (including packaging)	As such, no direct plastic is consumed in the production of finished goods or services. Packaging plastics are collected and sent for recycling.
E-waste	E-waste is disposed of through authorized vendors for further recycling, in accordance with government regulations.
Hazardous waste	Hazardous waste, such as used black oil and grease, is reused for mechanical maintenance purposes.
Other waste	Waste water from labour colony is being treated in the STP plant of the pre-cast factory and used for domestic purposes.

4. **Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities**

   No

PRINCIPLE 3

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

Essential Indicators

1. **Well-being of employees and workers**

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity Benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent employees											
Male	2,307	2,307	100 %	2,307	100 %	0	0 %	0	0 %	0	0 %
Female	76	76	100 %	76	100 %	76	100 %	0	0 %	0	0 %
Total	2,383	2,383	100 %	2,383	100 %	76	3.19 %	0	0 %	0	0 %
Other than Permanent employees											
Male	0	0	0 %	0	0 %	0	0 %	0	0 %	0	0 %
Female	0	0	0 %	0	0 %	0	0 %	0	0 %	0	0 %
Total	0	0	0 %	0	0 %	0	0 %	0	0 %	0	0 %

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)
Permanent workers											
Male	0	0	0 %	0	0 %	0	0 %	0	0 %	0	0 %
Female	0	0	0 %	0	0 %	0	0 %	0	0 %	0	0 %
Total	0	0	0 %	0	0 %	0	0 %	0	0 %	0	0 %
Other than Permanent workers											
Male	12,902	0	0 %	12,902	100 %	0	0 %	0	0 %	0	0 %
Female	1,506	0	0 %	1,506	100 %	0	0 %	0	0 %	0	0 %
Total	14,408	0	0 %	14,408	100 %	0	0 %	0	0 %	0	0 %

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

	2025 - 26	2024 - 25
% of costs incurred on well-being / total revenues	0.06 %	1.29 %

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

Category	2025 - 26			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	82.63 %	49.69 %	Yes	82.76 %	71.28 %	Yes
Gratuity	100 %	0 %	Yes	100 %	0 %	No
ESI	9.40 %	0.56 %	Yes	13.81 %	1.64 %	Yes
Workman Compensation	100 %	100 %	Not Applicable	100 %	100 %	Yes

3. Accessibility of workplaces

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

Yes, We have all the necessary facilities in place to ensure full accessibility for people with disabilities, in line with the Rights of Persons with Disabilities Act, 2016.

4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016?

Yes,

If so, provide a web-link to the policy.

https://www.pspprojects.com

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

	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	0 %	0 %	0 %	0 %
Female	100 %	100 %	0 %	0 %
Total	100 %	100 %	0 %	0 %

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6. **Is there a mechanism available to receive and redress grievances for the following categories of employees and worker?**

Yes

If yes, provide details in brief.

Parameters	Grievance mechanism available?	If yes, provide details.
Permanent Workers	No	Not Applicable
Other than Permanent Workers	Yes	The Company has a well-established mechanism backed by a Board adopted policy to address and redress any types of grievances, complaints and employee/ worker related issues. All these issues are directly being handled upon escalation by an independent committee chaired by an Executive Director of the Board.
Permanent Employees	Yes	The Company has a well-established mechanism backed by a Board adopted policy to address and redress any types of grievances, complaints and employee/ worker related issues. All these issues are directly being handled upon escalation by an independent committee chaired by an Executive Director of the Board.
Other than Permanent employees	No	Not Applicable

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

Category	2025 - 26			2024 - 25		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Total Permanent Employees	2,383	0	0%	1,948	0	0%
Male	2,307	0	0%	1,895	0	0%
Female	76	0	0%	53	0	0%
Total Permanent Workers	Not Applicable					
Male	0	0	0	0	0	0
Female	0	0	0%	0	0	0%

8. **Details of training given to employees and workers:**

Category	2025 - 26					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	2,307	2,307	100 %	1,836	79.58 %	1,895	1,895	100 %	1,565	82.59 %
Female	76	76	100 %	16	21.05 %	53	53	100 %	53	100 %
Total	2,383	2,383	100 %	1,852	77.72 %	1,948	1,948	100 %	1,618	83.06 %
Workers										
Male	12,902	12,902	100 %	0	0 %	11,488	11,488	100 %	0	0 %
Female	1,506	1,506	100 %	0	0 %	1,657	1,657	100 %	0	0 %
Total	14,408	14,408	100 %	0	0 %	13,145	13,145	100 %	0	0 %

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

Category	2025 - 26			2024 - 25		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
			Employees			
Male	2,307	1,257	54.49 %	1,895	828	43.70 %
Female	76	37	48.68 %	53	27	50.95 %
Total	2,383	1,294	54.30 %	1,948	855	43.90 %
			Workers			
Male	12,902	0	0 %	11,488	0	0 %
Female	1,506	0	0 %	1,657	0	0 %
Total	14,408	0	0 %	13,145	0	0 %

10. Health and safety management system

a. Whether an occupational health and safety management system has been implemented by the entity?

Yes

If yes, the coverage of such a system

As part of our ongoing commitment to ensuring a safe and healthy work environment for all employees, contractors, and visitors, our company has fully implemented a Health and Safety Management System aligned with international standards, specifically. ISO 45001:2018 for occupational health and safety and ISO 14001:2015 for environmental management systems. This system incorporates the following six key elements, which guide our approach to managing workplace safety:

1) **Safety Plan**: A comprehensive framework that outlines our company's safety approach, with clear safety goals, objectives, and strategies. The plan is regularly reviewed to ensure alignment with emerging risks and organizational changes.

2) **Policies, Procedures, and Processes**: We have developed a strong set of guidelines to identify, assess, and control safety risks. These policies are fully integrated into our broader risk management framework and are accessible to all staff for easy reference.

3) **Training and Induction**: All employees, contractors, and visitors undergo thorough safety training and induction programs. These are designed to equip them with the knowledge and skills to recognize potential hazards and work safely.

4) **Monitoring and Performance Review**: We consistently monitor the effectiveness of our safety management system through regular audits, data analysis, and employee feedback. We use these insights to identify areas of improvement, ensuring corrective actions are implemented promptly.

5) **Supervision and Leadership**: Effective supervision is integral to our safety management efforts. Supervisors are trained not only in safety protocols but also in leadership skills to foster a proactive safety culture among employees. Supervisors are encouraged to track near misses, incidents, and unsafe behaviors to prevent future occurrences.

6) **Incident Reporting and Investigation**: A transparent system is in place to report incidents, near misses, and potential hazards. We emphasize the importance of investigating the root causes of any safety events to implement corrective actions and prevent recurrence.

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 identification of environmental aspects and occupational health and safety (OHS) hazards begin with a comprehensive review of operational activities, equipment, and processes within the organization. Relevant departments conduct site inspections, consult records, and engage personnel to recognize activities that may interact with the environment or pose health and safety risks. Each aspect and hazard are evaluated in terms of its potential environmental impact and OHS consequence, considering factors such as severity, frequency, and likelihood. Risk assessments are performed using a structured methodology that includes risk matrices, legal and regulatory compliance benchmarks, and historical data. The outcomes are documented and prioritized, and appropriate control measures are proposed to mitigate or eliminate identified risks. This systematic approach ensures continual improvement and supports the organization's commitment to environmental stewardship and workplace safety.

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

Yes

d. **Do the employees/ workers of the entity have access to non-occupational medical and healthcare services?**

Yes

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

Safety Incident/Number	Category	2025 - 26	2024 - 25
Lost Time Injury Frequency Rate (LTIFR)	Employees	0	0
	Workers	0.05	0.03
Total recordable work-related injuries	Employees	0	1
	Workers	3	0
Number of fatalities from work-related injuries	Employees	0	1
	Workers	1	0
Number of high-consequence work-related injuries	Employees	0	0
	Workers	0	0

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

1) **Regular Safety Inspections**: Regular safety inspections should be conducted to identify potential hazards in the workplace. Any identified hazards must be addressed immediately to prevent accidents, injuries, and unsafe working conditions.

2) **Safety Policies and Procedures**: The organization should maintain updated safety policies and procedures in compliance with industry standards, statutory regulations, and client requirements.

3) **Incident Investigation and Corrective Action**: All workplace incidents, near misses, and unsafe occurrences should be thoroughly investigated to identify root causes. Corrective and preventive actions must be implemented to prevent recurrence.

4) **Provision of Personal Protective Equipment (PPE)**: Employers must provide appropriate PPE such as safety helmets, gloves, safety shoes, goggles, ear protection, face shields, and reflective jackets according to the nature of the work.

5) **Maintaining Workplace Hygiene**: The workplace should be kept clean and hygienic at all times to prevent illness and maintain employee well-being. Proper housekeeping, waste disposal, sanitation facilities, and drinking water arrangements should be ensured.

6) **Safety Training and Awareness**: Employees should receive regular safety training and awareness programs covering emergency response, fire safety, work-at-height safety, electrical safety, lifting techniques, and safe equipment handling.

7) **Emergency Preparedness and Response**: Emergency response plans should be established and communicated to all employees. Regular mock drills for fire, medical emergencies, evacuation, and disaster management should be conducted.

8) **Creating a Positive Safety Culture**: A strong safety culture should be promoted where employees are encouraged to report unsafe conditions, hazards, and near misses without fear. Safe work practices should be recognized and appreciated.

9) **Proper Signage and Barricading**: Adequate warning signs, caution boards, and barricading should be installed at hazardous locations to alert employees and visitors about potential risks.

10) **Equipment Inspection**: All machinery, tools, lifting equipment, and safety devices should be regularly inspected to ensure safe and efficient operation.

11) **Permit to Work (PTW) System**: High-risk activities such as hot work, confined space entry and work at height should only be carried out through an approved Permit to Work (PTW) system.

12) **First Aid and Medical Facilities**: Proper first aid boxes, trained first aiders, and emergency medical facilities should be available at the workplace to handle injuries and medical emergencies promptly.

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

Parameters	2025 - 26			2024 - 25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0	NA	0	0	NA
Health & Safety	0	0	NA	0	0	NA

14. Assessments for the year

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

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

Following safety-related incidents and routine assessments of health & safety practices, several corrective and preventive actions have been implemented and are continuously monitored:

1. **Immediate Corrective Actions for Incidents:**
   - All incidents and near misses are promptly investigated to identify root causes.
   - Unsafe conditions and acts are rectified immediately at site.
   - Affected areas are secured, and work is resumed only after ensuring safe conditions.
   - Medical assistance is provided without delay in case of injury.
2. **Root Cause Analysis & Preventive Measures:**
   - Detailed Root Cause Analysis (RCA) is conducted for all significant incidents.
   - Corrective and preventive actions (CAPA) are defined and tracked to closure.
   - Learnings from incidents are shared across all sites to avoid recurrence.
3. **Strengthening Safety Controls:**
   - Enhancement of supervision and monitoring at critical work locations.
   - Implementation of additional control measures for high-risk activities (e.g., work at height, excavation, lifting operations).
   - Regular inspection and maintenance of tools, equipment, and machinery.
4. **Training & Awareness:**
   - Conducting regular toolbox talks, safety induction, and refresher training for all workers and staff.
   - Special focus training on hazard identification and safe work practices.
   - Mock drills and emergency preparedness exercises conducted periodically.
5. **Hazard Identification & Risk Management:**
   - Continuous Hazard Identification and Risk Assessment (HIRA) carried out.
   - High-risk activities are monitored through Permit to Work (PTW) system.
6. **Addressing Significant Risks / Concerns:**
   - Key risks such as working at height, excavation collapse, equipment instability, and electrical hazards are closely monitored.
   - Engineering controls, administrative controls, and PPE usage are strictly enforced.
   - Unsafe trends are analyzed, and proactive measures are implemented.
7. **Monitoring & Continuous Improvement:**
   - Safety performance is reviewed regularly at management level.
   - Compliance status of observations is tracked on priority.

PRINCIPLE 4

Businesses should respect the interests of and be responsive to all their stakeholders.

Essential Indicators

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

PSP classifies every entity, ranging from individuals and local communities to large-scale institutions that participates in the organization's value chain as a primary stakeholder. This identification process encompasses a diverse array of groups, including employees, shareholders, government regulatory bodies, suppliers, customers, and the public. Far from a static list, the company views stakeholder identification as an evolving endeavour, maintaining a constant search for new stake-holders, if any influenced by or influential to its operations.

The organizational philosophy at PSP prioritizes a proactive and consistent engagement strategy. By maintaining regular contact with these groups, the company aims to internalize external perspectives, integrate constructive feedback, and resolve pertinent concerns. This engagement framework is built upon the pillars of empathetic communication and transparent dialogue. Ultimately, PSP's approach is designed to foster mutual value creation, ensuring that the interests of all stake-holders are integrated into the company's foundational mission.

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

Stakeholder group	Whether identified as Vulnerable & Marginalized Group	Channels of communication	Frequency of engagement	Purpose and scope of engagement including key topics and concerns raised during such engagement
Board	No	Email, Website, Notice Board, Community Meetings	Regular	Sustainability & CSR interventions, Board Meetings, AGMs
Shareholders	No	Email, Website, Newspaper, Community Meetings	Annual, Quarterly, Periodic	Company performance & Development, Growth Prospects
Employees	No	Email, SMS, Community Meetings	Ongoing engagement	Career/performance discussion, training & development, health, safety, and engagement initiatives,
Suppliers	No	Email, SMS, Community Meetings	Ongoing engagement	Product development and commercial negotiations
Regulatory Authorities	No	Email, Other	As and when required	Regulatory & compliance requirements
Customers	No	SMS, Email, Website	Ongoing engagement	Client expectations and follow ups, understanding client needs and expectations
Bankers & Lenders	No	Email, Community Meetings	As and when required	Company performance

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	2025 - 26			2024 - 25		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
Employees						
Permanent Employees	2,383	2,383	100 %	1,948	1,948	100 %
Other than permanent	0	0	0 %	0	0	0 %
Total Employees	2,383	2,383	100 %	1,948	1,948	100 %
Workers						
Permanent Workers	0	0	0 %	0	0	0 %
Other than permanent	14,408	14,408	100 %	13,145	13,145	100 %
Total Workers	14,408	14,408	100 %	13,145	13,145	100 %

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

Category	2025 - 26					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 Employees	2,383	0	0 %	2,383	100 %	1,948	0	0 %	1,948	100 %
Male	2,307	0	0 %	2,307	100 %	1,895	0	0 %	1,895	100 %
Female	76	0	0 %	76	100 %	53	0	0 %	53	100 %
Other than Permanent Employees	0	0	0 %	0	0 %	0	0	0 %	0	0 %
Male	0	0	0 %	0	0 %	0	0	0 %	0	0 %
Female	0	0	0 %	0	0 %	0	0	0 %	0	0 %
Workers										
Permanent Workers	0	0	0 %	0	0 %	0	0	0 %	0	0 %
Male	0	0	0 %	0	0 %	0	0	0 %	0	0 %
Female	0	0	0 %	0	0 %	0	0	0 %	0	0 %
Other than Permanent Workers	14,408	0	0 %	14,408	100 %	13,145	0	0 %	13,145	100 %
Male	12,902	0	0 %	12,902	100 %	11,488	0	0 %	11,488	100 %
Female	1,506	0	0 %	1,506	100 %	1,657	0	0 %	1,657	100 %

3. Details of remuneration/salary/wages

a. Median remuneration / wages:

Parameters	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	4	5,88,33,500 ₹	2	Not applicable (both female directors are independent directors)
Key Managerial Personnel	0	0	3	66,00,000 ₹
Employees other than BoD and KMP	2,305	4,80,000 ₹	73	4,44,000 ₹
Workers	12,902	1,63,020 ₹	1,506	1,63,020 ₹

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

Parameters	2025 - 26	2024 - 25
Gross wages paid to females as % of total wages	9.13 %	7.76 %

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

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

Respect and commitment to human rights is one of the elements of the Code of Conduct for employees. As a practice, any violation of Code of Conduct can be reported to the 1st Level Reporting Authority, who will investigate and take necessary action. The same is also placed before the Board of Directors at the very next Board Meeting. PSP is committed to foster and create a workplace which is safe and free from any act of sexual harassment. The Policy for protection of women's rights at work-place has been formulated to guide the Company for redressal of sexual harassment related complaints. This Policy is based on the laws of India and therefore the Policy is applicable to all PSP establishments located in India including all employees, workmen, contract workers.

This Policy also protects anyone visiting the establishments of the Company, that may include clients, customers, third party contractors, vendors, suppliers, business representatives. When sexual harassment has occurred because of an act of any third party, the Company takes necessary and reasonable steps to assist the affected person/victim. To adhere with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH Act) and ensure coverage across the locations in India, the company has constituted an Internal Complaints Committee (ICC) constituted as per the provision of the POSH Act. The ICC is responsible for registering, investigating, concluding and redressing complaints received. Whistleblowing is a structured process, which encourages and facilitates employees to report without fear, any wrongdoings or unethical or improper practice which may adversely impact the reputation and/or the financials of the Company, through an appropriate forum. The Company has also formulated Whistleblower Policy for its employees and vendors to provide a mechanism for expressing concerns about any unethical behaviour, improper practice, misconduct, violation of legal or regulatory requirement, unfair treatment that could adversely impact the Company's operations, business performance and/or reputation. The Company investigates such reported incidents in an impartial manner and takes appropriate action to ensure that the requisite standards of professional and ethical conduct are always upheld.

6. Number of Complaints on the following made by employees and workers in the previous financial year

Benefits	2025 - 26			2024 - 25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	0	0	Nil	0	0	Nil
Discrimination at workplace	0	0	Nil	0	0	Nil
Child Labor	0	0	Nil	0	0	Nil
Forced Labor/ Involuntary Labor	0	0	Nil	0	0	Nil
Wages	0	0	Nil	0	0	Nil
Other human rights related issues	0	0	Nil	0	0	Nil

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

Parameters	2025 - 26	2024 - 25
Total Complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of female employees / workers	0 %	0 %
Complaints on POSH upheld	0	0

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

The mechanism is the same as mentioned above in Question 5. The Code of Conduct for employees, senior management and Board members sets the standard of behavior and professional conduct expected by the Company. The Company has a Committee for the protection of women at the workplace to ensure their rights, receive grievances, conduct investigations, and redressal. The Company has a Whistle Blower Policy wherein the employees can report any wrong practices, unethical behavior or non-compliance, which may have a detrimental effect on the organization, including financial damage and impact on brand image. Violations of the Code of Conduct should be reported to the Board as per our policy document. The Code of Conduct policy covers the procedure of complaint redressal and necessary preventive actions being taken by the Company.

9. Do human rights requirements form part of your business agreements and contracts?

Yes

10. Assessments conducted

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

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

We have defined policies (POSH, Grievance Redressal Mechanism, Human Right Policies etc.) to address significant risks or concerns.

PSP Build to Last

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:**

Parameters	2025 - 26	2024 - 25
From renewable sources		
Total electricity consumption (A)	2,12,96,31,496.60 KJ	1,89,22,20,000 KJ
Total fuel consumption (B)	0 KJ	0 KJ
Energy consumption through other sources (C)	-	-
Total energy consumed from renewable sources (A+B+C)	2,12,96,31,496.60 KJ	1,89,22,20,000 KJ
From non-renewable sources		
Total electricity consumption (D)	32,34,69,51,840 KJ	28,82,56,10,000 KJ
Total fuel consumption (E)	97,36,92,57,268.42 KJ	94,76,29,33,880 KJ
Energy consumption through other sources (F)	-	-
Total energy consumed from non-renewable sources (D+E+F)	1,29,71,62,09,108 KJ	1,23,58,85,43,880 KJ
Total energy consumed (A+B+C+D+E+F)	1,31,84,58,40,605 KJ	1,25,48,07,63,880 KJ
Energy intensity per rupee of turnover	4,41,036.77 KJ / L ₹	5,08,373.27 KJ / L ₹
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)	89,70,687.79 KJ / Int. US$ L ₹	1,03,86,065.84 KJ / Int. US$ L ₹
Energy intensity in terms of physical output	-	-
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency?

Not Applicable

2. **Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trd(PAT) Scheme of the Government of India?** No

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

Parameters	2025 - 26	2024 - 25
Water withdrawal by source		
(i) Surface water withdrawal (in kiloliters)	0 Kiloliter	12,145 Kiloliter
(ii) Groundwater withdrawal	12,19,322.2 Kiloliter	9,72,512 Kiloliter
(iii) Third party water withdrawal	76,066 Kiloliter	25,610 Kiloliter
(iv) Seawater / desalinated water withdrawal	0 Kiloliter	0 Kiloliter
(v) Other withdrawal	0 Kiloliter	0 Kiloliter
Total volume of water withdrawal (in kiloliters) (i + ii + iii + iv + v)	12,95,388.2 Kiloliter	10,10,267 Kiloliter
Total volume of water consumption (in kiloliters)	12,95,388.2 Kiloliter	10,10,267 Kiloliter
Water intensity per rupee of turnover	4,333.20 L / L ₹	4,093.00 L / L ₹
Water intensity per rupee of turnover adjested for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	88,137.20 Int. US$ / L ₹	83,619.99 Int. US$ / L ₹
Water intensity in terms of physical output	0 L	0 L
Water intensity (optional) – the relevant metric may be selected by the entity	0 L	0 L

Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency?

Not Applicable

4. Provide the following details related to water discharged (in kiloliters):

Parameters	2025 - 26	2024 - 25
(i) To Surface water	Not Applicable	Not Applicable
- No treatment		
- With treatment		
Level of treatment		
(ii) To Groundwater		
- No treatment		
- With treatment		
Level of treatment		
(iii) To Seawater		
- No treatment		
- With treatment		
Level of treatment		
(iv) Sent to third parties		
- No treatment		
- With treatment		
Level of treatment		

Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency?

Not Applicable

5. Has the entity implemented a mechanism for Zero Liquid Discharge?

Not Applicable

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

Parameters	Please specify FY unit	2025 - 26	2024 - 25
NOx	Micrograms Per Cubic Meter	18.20	0
SOx	Micrograms Per Cubic Meter	22.50	0
Particulate matter (PM)	Micrograms Per Cubic Meter	58.63	0
Persistent organic pollutants (POP)	Micrograms Per Cubic Meter	0	0
Volatile organic compounds (VOC)	Micrograms Per Cubic Meter	0	0
Hazardous air pollutants (HAP)	Micrograms Per Cubic Meter	0	0

Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency?

Not Applicable

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

Parameters	Unit	2025 - 26	2024 - 25
Total Scope 1 emissions	T CO2e	6,861.62	7,037.40
Total Scope 2 emissions	T CO2e	6,379.54	5,685.05
Total Scope 1 and Scope 2 emission intensity per rupee of turnover	T CO2e / L ₹	0.05	0.06
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)	T CO2e Int. US$ / L ₹	0.91	1.06
Total Scope 1 and Scope 2 emission intensity in terms of physical output	T CO2e /	Not Applicable	Not Applicable
Custom Scope 1 and Scope 2 emission intensity (optional)	T CO2e /	Not Applicable	Not Applicable

Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency?

Not Applicable

8. Does the entity have any project related to reducing Green House Gas emission?

No

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

Parameters	2025 - 26	2024 - 25
Total Waste generated (in metric tons)		
Plastic waste (A)	60.51 Metric Ton	22.56 Metric Ton
E-waste (B)	1.67 Metric Ton	0.65 Metric Ton
Bio-medical waste (C)	0 Metric Ton	0 Metric Ton
Construction and demolition waste (D)	3,120.16 Metric Ton	2439.91 Metric Ton
Battery waste (E)	0 Metric Ton	0 Metric Ton
Radioactive waste (F)	0 Metric Ton	0 Metric Ton
Other Hazardous Waste(G)	-	-
Other Non-hazardous Waste(H)	2,400.86 Metric Ton	2510.54 Metric Ton
Total (A+B + C + D + E + F + G + H)	5583.20 Metric Ton	4973.67 Metric Ton
Waste intensity per rupee of turnover	18.68 kg / L ₹	20.16 kg / L ₹
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)	379.88 kg Int. US$ / L ₹	411.68 kg / L ₹
Waste intensity in terms of physical output	Not Applicable	Not Applicable
Custom Waste intensity metric (optional)	Not Applicable	Not Applicable

For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tons)

Parameters	2025 - 26	2024 - 25
(i) Recycled	5,521.02 Metric Ton	4,950.46 Metric Ton
(ii) Re-used	692.91 Metric Ton	222.56 Metric Ton
(iii) Other recovery operations	0.00 Metric Ton	0.00 Metric Ton
Total	6213.93 Metric Ton	5,173.02 Metric Ton

For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)

Parameters	2025 - 26	2024 - 25
(i) Incineration	0.00 Metric Ton	0.00 Metric Ton
(ii) Landfilling	0.00 Metric Ton	0.00 Metric Ton
(iii) Other disposal operations	0.00 Metric Ton	0.00 Metric Ton
Total	0.00 Metric Ton	0.00 Metric Ton

Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)

Not Applicable

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.**

Concrete Waste Management:

- Concrete waste generated on-site is systematically crushed and processed into recycled aggregate.
- This recycled material is utilized in new concrete mixes and as a base layer in road construction activities at our project area.

Waste water Treatment and Reuse:

- Our factory operates a Sewage Treatment Plant (STP) with a capacity of 45KLPD.
- Treated wastewater from the STP is utilized for gardening, promoting sustainable water use.

Oil and Grease Management:

- Hazardous waste such as oil and grease used for machinery are stored in drums or barrels. These materials are reused as lubricants for mechanical maintenance, reducing waste generation.

Cement Storage with Air Pollution Control:

- Cement is stored in closed silos equipped with air purifiers and filters.
- This setup effectively reduces air pollution by controlling dust and particulate emissions.

Solid Waste and Sludge Handling:

- Solid waste and sludge extracted from wastewater and concrete processes are stored.
- These materials serve as landfilling material in a designated area within our factory premises.
- We utilize a crusher to reduce the volume of solid waste before landfilling, optimizing space and efficiency.

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?	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	Results communicated in public domain	Relevant Web link
Not Applicable					

13. 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).

Yes

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.

Seven (7)

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.

Sr. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1.	Confederation of Indian Industry	National
2.	Gujarat Contractor Association	State
3.	Gujarat Safety Council	State
4.	Indian Green Building Council	National
5.	Precast Society of India	National
6.	Builders Association of India	National
7	Gujarat Chamber of Commerce & Industry	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 authority	Brief of the case	Corrective action taken
Not Applicable		

PRINCIPLE 8

Businesses should promote inclusive growth and equitable development

Essential Indicators

1. **Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current financial year.**

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
Not Applicable					

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 ₹)
Not Applicable					

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

   As a responsible employer, we have established a clear and accessible mechanism to receive and resolve community grievances. Community members can raise concerns through various channels such as in-person meetings, helpdesk & emails. Authorized staff ensure all grievances are acknowledged within 48 hours and recorded systematically. Each grievance is reviewed, categorized, and investigated by a dedicated team. Based on the findings, appropriate corrective actions are taken, and the complainant is informed of the resolution within 7–15 working days. Feedback is collected to ensure satisfaction. Regular monitoring, reporting, and review meetings help improve the process continuously. Our goal is to maintain transparency, trust, and a strong relationship with the community.

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

Parameters	2025 - 26	2024 - 25
% of materials sourced from MSMEs / small producers	12.80 %	8.35 %
% of materials sourced directly from India	99.86 %	99.95 %

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**

Parameters	2025 - 26	2024 - 25
Rural	11.96 %	12.93 %
Semi-urban	14.83 %	2.50 %
Urban	11.59 %	44.17 %
Metropolitan	61.62 %	40.42 %

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 has established formal channels to collect customer feedback and address grievances related to services or payment transactions through email, online portals, account managers, project managers, senior management, and social media platforms. Complaints are resolved within a defined timeframe, and customer feedback is regularly assessed through surveys to drive continuous process improvements. We can be reached at grievance@pspprojects.com. Additionally, the "Contact us" feature on the company's website enables local communities to directly share complaints, feedback, and suggestions with the management.

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

Parameters	% to total turnover
Environmental and social Parameters relevant to the product	0 %
Safe and responsible usage	0 %
Recycling and/or safe disposal	0 %

3. Number of consumer complaints in the previous financial year.

Parameters	2025 - 26			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	NA	0	0	NA
Advertising	0	0	NA	0	0	NA
Cyber-security	0	0	NA	0	0	NA
Delivery of essential services	0	0	NA	0	0	NA
Restrictive Trade Practices	0	0	NA	0	0	NA
Unfair Trade Practices	0	0	NA	0	0	NA
Other	0	0	NA	0	0	NA

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

Parameters	Number	Reasons for recall
Voluntary recalls	0	N/A
Forced recalls	0	N/A

5. Does the entity have a framework/ policy on cyber security and risks related to data privacy?

Yes

If available, provide a web-link of the policy

https://pspprojects.darwinbox.in/hrfiles/hrpolicy/employeepolicy/folder_id/a65f54b2a2dde2

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.

Npt Applicable

7. Provide the following information relating to data breaches

Parameters	% to total turnover
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	Till now not observed/reported