PATEL ENGINEERING LTD.

CIN: L99999MH1949PLC007039

August 24, 2026

To,

Bombay Stock Exchange Ltd.
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001

Scrip Code No. 531120

The National Stock Exchange of India Ltd.
Exchange Plaza,
Bandra - Kurla Complex
Mumbai – 400 051

Company Code No. PATELENG

Dear Sir(s),

Sub – Submission of Business Responsibility and Sustainability Report for the F.Y.2025-26

In terms of Regulation 34(2)(f) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the Business Responsibility and Sustainability Report of the Company for the Financial Year 2025-26.

The said report is also available on the website of the Company.

You are requested to take the same on record.

Thanking you.

For Patel Engineering Limited

SHOBHA RANJIT SHETTY
Digitally signed by SHOBHA RANJIT SHETTY
Date: 2026.08.24 17:39:14 +05'30'

Shobha Shetty
Company Secretary and Compliance Officer
Membership No. F10047

Encl.: as above

Business Responsibility and Sustainability Report

SECTION A- GENERAL DISCLOSURES

I. Details of the listed entity

I-1.	Corporate Identity Number (CIN) of the listed entity	L99999MH1949PLC007039
I-2.	Name of the listed entity	Patel Engineering Limited
I-3.	Year of incorporation	02/04/1949
I-4.	Registered office address	Patel Estate Road, Jogeshwari West, Mumbai 400102
I-5.	Corporate address	Patel Estate Road, Jogeshwari West, Mumbai 400102
I-6.	E-mail	headoffice@pateleng.com
I-7.	Telephone	+91 22 26767500 /510
I-8.	Website	https://pateleng.com/
I-9.	Financial year for which reporting is being done	1st April 2025 to 31st March 2026
I-10.	Name of the Stock Exchange(s) where shares are listed	BSE Limited and The National Stock Exchange of India Limited
I-11.	Paid-up Capital	₹ 99,21,41,937
I-12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report.	Ramu Mohan Joint General Manager (HSE) Telephone: +91 22 26767535 Email: ramu.mohan@pateleng.com
I-13.	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	Standalone Basis
I-14.	Name of assurance provider	Not Applicable
I-15.	Type of assurance obtained	Not applicable

II. Products/services

II-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	Civil Engineering & Construction	Civil Engineering & Construction of Hydro projects, Dams, Tunnels, Roads, Railways etc.	99.99

II-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	Civil Engineering & Constructions	42101,42201,42204	99.99

III. Operations

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

Location	Number of Plants	Number of Offices	Total
National	51	3	54
International	2	0	2

III-19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	15
International (No. of Countries)	2

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

None

c. A brief on types of customers

The projects are awarded to the Company by the Central & State Government upon bidding the contract tenders. The Clients are governing bodies according to the sectors of their operations viz. NHPC, NTPC, SJVN, CVPPPL, etc. for Hydro Power; IRCON, RVNL, etc. for Railway Tunnels and Railway Lines; NHAI for Highways & Roads, MCGM for urban infrastructure, Irrigation Department of Maharashtra & Madhya Pradesh for Irrigation projects, CIDCO for water tunnel projects.

IV. Employees

IV-20. Details as at the end of Financial Year

a. Employees and workers (including differently abled):

No	Particulars	Total (A)	Male		Female	
			No (B)	% (B/A)	No (C)	% (C/A)
Employees						
1	Permanent (D)	2,031	1,988	97.88	43	2.12
2	Other than Permanent (E)	30	28	93.33	2	6.67
3	**Total employees (D+E)**	**2,061**	**2,016**	**97.82**	**45**	**2.18**
Workers						
1	Permanent (F)	2,333	2,331	99.91	2	0.09
2	Other than Permanent (G)	8,905	8,880	99.72	25	0.28
3	**Total Workers (F+G)**	**11,238**	**11,211**	**99.76**	**27**	**0.24**

b. Differently abled Employees and workers:

No	Particulars	Total (A)	Male		Female	
			No (B)	% (B/A)	No (C)	% (C/A)
Differently Abled Employees						
1	Permanent (D)	5	5	100	0	0.
2	Other than Permanent (E)	0	0	0.	0	0
3	**Total differently abled employees (D+E)**	**5**	**5**	**100**	**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 Workers (F + G)**	**0**	**0**	**0**	**0**	**0**

IV-21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No (B)	% (B/A)
Board of Directors	8	4	50
Key Management Personnel	5	2	40

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

	FY 2025-26 (Turnover rate in current FY)			FY 2024-25 (Turnover rate in previous FY)			FY 2023-24 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	13.33	14.12	13.35	20.82	27.91	20.96	20.96	16.28	20.86
Permanent Workers	18.39	0	18.38	16.39	100	16.46	16.59	50.00	16.62

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

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

S. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ subsidiary/ associate/ joint venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	Friends Nirman Pvt. Ltd	subsidiary	100	No
2	Shreeanant Constructions Pvt Ltd	subsidiary	100	No
3	Patel Engineering Infrastructure Ltd.	subsidiary	100	No
4	Patel Patron Pvt. Ltd.	subsidiary	100	No
5	Vismaya Constructions Pvt. Ltd.	subsidiary	100	No
6	Bhooma Realties Pvt. Ltd.	subsidiary	100	No
7	Shashvat Land Projects Pvt. Ltd.	subsidiary	100	No
8	Patel KNR Infrastructure Ltd	subsidiary	60	No
9	Hampus Infrastructure Ltd	subsidiary	100	No
10	PBSR Developers Pvt. Ltd.	subsidiary	100	No
11	Arsen Infra Pvt. Ltd.	subsidiary	100	No
12	Patel Energy Ltd.	subsidiary	99.99	No
13	Dirang Energy Pvt. Ltd.	subsidiary	100	No
14	West Kameng Energy Pvt. Ltd.	subsidiary	100	No
15	Meyong Hydro Power Pvt. Ltd.	subsidiary	100	No
16	Digin Hydro Power Pvt. Ltd.	subsidiary	100	No
17	Saskang Rong Energy Pvt. Ltd.	subsidiary	100	No
18	Bellona Estate Developers Ltd.	subsidiary	100	No
19	Waterfront Developers Ltd.	subsidiary	100	No

S. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ subsidiary/ associate/ joint venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
20	Patel Engineering (Singapore) Pte Ltd.	subsidiary	100	No
21	Patel Engineering (Mauritius) Ltd.	subsidiary	100	No
22	Patel Engineering Inc.	subsidiary	100	No
23	Patel Engineering Lanka (Pvt.) Ltd.	subsidiary	100	No
24	Pandora Infra Pvt. Ltd.	subsidiary	100	No
25	Lucina Realtors Pvt. Ltd.	subsidiary	100	No
26	Les Salines Development Ltd.	subsidiary	100	No
27	La Bourgade Development Ltd.	subsidiary	100	No
28	Ville Magnifique Development Ltd.	subsidiary	100	No
29	Sur La Plage Development Ltd.	subsidiary	100	No
30	PT Patel Surya Jaya	subsidiary	60	No
31	PT Patel Surya Minerals	subsidiary	60	No
32	PT Surpat Geo Minerals	subsidiary	60	No
33	PT PEL Minerals Resources	subsidiary	100	No
34	PT Surya Geo Minerals	subsidiary	60	No
35	PT Patel Engineering Indonesia	subsidiary	100	No
36	Patel Mining (Mauritius) Ltd	subsidiary	100	No
37	ASI Global LLC	subsidiary	100	No
38	Hitodi Infrastructure Pvt. Ltd	associate	49	No
39	ACP Tollways Pvt. Ltd	associate	32	No
40	Age Patel JV	Joint Venture	100	No
41	Patel Michigan JV	Joint Venture	10	No
42	Patel SEW JV	Joint Venture	60	No
43	Patel-Avantika-Deepika-BHEL	Joint Venture	52.83	No
44	Patel - Varks - Precision Consortium	Joint Venture	60	No
45	Patel - Varks – JV	Joint Venture	65	No
46	Cico Patel JV	Joint Venture	99.90	No
47	Patel KNR JV	Joint Venture	50	No
48	KNR Patel JV	Joint Venture	49	No
49	Era Patel Advance JV	Joint Venture	30	No
50	Patel Apco JV	Joint Venture	50	No
51	Patel Soma JV	Joint Venture	50	No
52	PEL-PPCPL-HCPL JV	Joint Venture	51	No
53	Patel - UEIPL JV	Joint Venture	60	No
54	PEL Gond JV	Joint Venture	45	No
55	PEL Parbati JV	Joint Venture	52	No
56	HES Suthaliya JV	Joint Venture	45	No

S. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ subsidiary/ associate/ joint venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
57	NEC PEL JV	Joint Venture	45	No
58	Era Patel Advance Kiran JV	Joint Venture	47.06	No
59	Onycon Enterprise	Joint Venture	60	No
60	Patel Siddhivinayak JV	Joint Venture	51	No
61	Patel VI JV	Joint Venture	51	No
62	PEL Ghodke JV	Joint Venture	51	No
63	Patel SA JV	Joint Venture	75	No
64	PEL ISC Prathamesh JV	Joint Venture	50	No
65	ISC Projects PEL JV	Joint Venture	49	No
66	Patel -Civet-Chaitra Micro(KA) JV	Joint Venture	50	No
67	Ceigall - PEL (JV)	Joint Venture	40	No
68	Patel Advance JV	Joint Venture	49	No
69	VPRPL-PEL JV	Joint Venture	51	No
70	Mokhabardi Micro Irrigation Project JV	Joint Venture	51	No
71	DK Joint Ventures LLP	Joint Venture	51	No
72	PEL-PC JV	Joint Venture	80	No
73	Patel Raman JV	Joint Venture	35	No
74	Patel Civet Project JV	Joint Venture	51	No
75	VKMCPL PEL JV	Joint Venture	35	No
76	Raj Infra Deoghar JV	Joint Venture	40	No
77	Jai Sai Constructions PEI JV	Joint Venture	60	No
78	VIDPL LIS1 JV	Joint Venture	51	No
79	Raj Path Nira JV	Joint Venture	40	No
80	DBL PEL JV	Joint Venture	35	No
81	Dibang Power (Lot4)Consortium JV	Joint Venture	50	No
82	Shiva Structures JV	Joint Venture	35	No
83	Raj Infra Deoghar Pkg-2 JV	Joint Venture	20	No
84	Patel SA JV	Joint Venture	51	No
85	PEL Nirmana Pvt Ltd	Subsidiary	100	No

VI. CSR Details

VI-24. Provide the following CSR details

i) Whether CSR is applicable as per section 135 of Companies Act, 2013 - Yes

ii) Turnover (in ₹) - 50,665.64 million

iii) Net worth (in ₹) - 43,880.80 million

VII. Transparency and Disclosures Compliances

VII-25. Complaints/Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct:

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 2025-26			FY 2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	No	0	0	All the community related aspects are handled by the Client before the project commencement and as such Company do not have direct involvement with the community for any project. The respective Project sites handles the ongoing community relates issues in consultation with the Clients.	0	0	
Investors (other than shareholders)	Yes	0	0		0	0	*
Shareholders	Yes	5	0		2	0	*
Employees and workers	Yes https://tinyurl.com/4wp9nf9n	0	0		0	0	-
Customers	Yes	0	0	The clients are our customers. The respective project controller/project manager addresses client concerns directly from time to time. The Project managers also have weekly/monthly meeting with client to address any concerns with respect to the Project.	0	0	-

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 2025-26			FY 2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Value Chain partners	Yes https://tinyurl.com/4wp9nf9n	0	0	The Company has a grievance redressal mechanism for value chain partners to raise concerns related to business conduct, contractual matters and other relevant issues. Grievances are reviewed and addressed in a fair, transparent and timely manner through designated channels.	0	0	-
Other (please specify)	-	-	-	-	-	-	-

Remarks:

*The Company has designated an exclusive email id i.e. investors@pateleng.com, to enable investors and shareholders to register their grievances, if any. Other mechanisms to receive grievances are physical letter to registered address, emails to Registrar & Transfer Agent i.e. MUFG Intime India Private Limited on their designated email id i.e. rnt.helpdesk@in.mpms.mufg.com, designated grievance redressal facilitation platform of SEBI SCORES, Stock Exchanges i.e. BSE & NSE through their online portal. The Company regularly monitors inward report from MUFG to ensure that Service Level Agreement. (SLA) timelines are properly followed to close the queries/complaints received. The complaints received through stock exchanges, regulators, ROC are monitored and their responses are uploaded on the respective Regulators portal. The Company regularly checks the status of the closure of these emails. The SLA for resolving all the queries/complaints is 30 days. On a quarterly basis, Company submits a Integrated Governance report to the stock exchanges providing details of the Investor grievance received and redressed. These details are also placed before the Board on quarterly basis for their information.

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

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Product Quality & Safety (Structural Integrity and Safety)	Risk & Opportunity	As a civil infrastructure company delivering critical structures like dams, tunnels, bridges, and irrigation systems, any lapse in structural integrity or safety can lead to severe accidents, project failures, reputational damage, and legal liabilities.	We have implemented a robust Quality Management System, conduct independent third-party audits, and ensure strict adherence to national and international safety standards across all projects.	Negative & Positive
2	Occupational Health & Safety	Risk	Ensuring worker health and safety is critical due to the high-risk nature of construction activities and hazardous working conditions.	We continue to strengthen our ISO 45001 aligned safety management systems through regular safety audits, training programs, PPE usage, and awareness initiatives.	Negative
3	GHG Emissions & Energy Management	Risk & Opportunity	Operations involve significant energy consumption through diesel-powered equipment, transportation, and construction activities.	We are undertaking initiatives such as monitoring fuel consumption, implementing energy-efficient machinery, and strengthening systems for tracking and reporting GHG emissions.	Negative & Positive
4	Human Rights & Labour Practices	Risk	Upholding human rights and fair labour practices is material to ensure legal compliance, employee well-being, and operational continuity.	We comply with applicable labour laws, conduct periodic reviews of working conditions, and promote safe and inclusive workplaces.	Negative
5	ESG Risk Management (ESGRM)	Opportunity	The Company is exposed to various environmental, social, and governance risks across diverse geographies. We continue to strengthen our ESG governance framework through periodic risk assessments and sustainability monitoring mechanisms.		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)
6	Business Ethics & Regulatory Compliance	Opportunity	Maintaining ethical business conduct and compliance with laws is essential to sustain stakeholder trust and operational credibility. We have established policies and internal controls relating to ethics, anti-corruption, and regulatory compliance.		Positive
7	Waste Management Practices	Risk & Opportunity	Infrastructure projects generate construction and demolition waste, hazardous materials, and general site waste.	We promote waste segregation, reuse and recycling practices, and engage authorized recyclers and disposal agencies.	Negative & Positive
8	Air Quality Management	Risk & Opportunity	Construction activities and equipment usage can contribute to dust and air emissions impacting surrounding communities.	We monitor air emissions at project sites, implement dust suppression measures, and comply with applicable environmental standards.	Negative & Positive
9	Water & Wastewater Management	Risk & Opportunity	Infrastructure projects generate construction and demolition waste, hazardous materials, and general site waste.	We promote waste segregation, reuse and recycling practices, and engage authorized recyclers and disposal agencies.	Positive
10	Customer Relations	Opportunity	Maintaining strong relationships with institutional clients and government authorities is critical for repeat business opportunities. We focus on timely project delivery, transparent communication, and proactive stakeholder engagement.		Positive
11	Climate Change & Climate Resilience	Risk & Opportunity	Extreme weather events and climate-related risks may impact project execution timelines and operational efficiency.	We are strengthening project planning and risk assessment processes by integrating climate considerations into project execution.	Negative & Positive
12	Supply Chain Management & Vendor Sustainability	Risk & Opportunity	Supply chain disruptions or inadequate sustainability practices among vendors may impact operations and timelines.	We engage with suppliers and contractors to encourage compliance with ethical, environmental, and safety requirements.	Negative & Positive

SECTION B - MANAGEMENT AND PROCESS DISCLOSURES

Policy and management processes

Disclosure Questions	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/ No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No
1. b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	-
1. c. Web Link of the Policies, if available	https://pateleng.com/pdf/8698Code%20of%20Conduct.pdf, https://pateleng.com/pdf/2473PELABMS%20Policy.pdf	https://pateleng.com/pdf/9833Sustainable%20Sourcing%20Policy.pdf	https://pateleng.com/pdf/6479POSH.pdf	https://www.pateleng.com/investor.php	https://pateleng.com/pdf/9438Vigil%20Mechanism%20Whistle%20blower%20Policy%2024.06.2021.pdf	https://pateleng.com/pdf/2017QSHE%20Policy%2019.09.2024.pdf	https://www.pateleng.com/investor.php	https://pateleng.com/pdf/3288Corporate%20Social%20Responsibility%20Policy.pdf	
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
3. Do the enlisted policies extend to your value chain partners? (Yes/ No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	-
4. Name of the national and international codes/ certifications/ labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, Companies Act, 2013, Code of Ethics & Business Conduct	ISO 9001	ISO 45001	-	*	ISO 14001	**	CSR disclosures pursuant to Section 135 of Companies Act, 2013	ISO 9001
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	Patel Engineering Limited is committed to integrating sustainability into its business strategy through a robust Integrated Management System (IMS), certified by the British Standards Institution (BSI) for over 10 years and subject to annual third-party audits. The Company has established environmental objectives focused on resource optimization through the principles of reduce, reuse, recycle and recover, minimization of waste sent to landfill, and mitigation of adverse environmental impacts. The Company continues to adopt innovative technologies and construction practices, including optimized concrete plant design, reduced water consumption during concrete curing, reuse of concrete waste, and deployment of high-performance equipment to improve resource efficiency and operational performance.								

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
	During FY 2025–26, the Company initiated a comprehensive ESG materiality assessment to identify and prioritize the environmental, social and governance issues most relevant to its business and stakeholders. Based on the outcomes of this assessment, the Company is developing an ESG roadmap with short-, medium-, and long-term initiatives and targets. In addition, Patel Engineering is implementing a centralized digital ESG KPI tracking system to monitor performance at both project and corporate levels, enabling data-driven decision-making and continuous improvement. Health and safety remain key priorities, with the Company continuously strengthening its safety management systems through trained personnel, regular safety audits, and implementation of ISO management standards across project sites. The Company is also committed to promoting local economic development by increasing procurement from MSMEs, SMEs, and local contractors near project locations. This approach supports local livelihoods, reduces transportation-related costs and indirect greenhouse gas emissions, and contributes to regional economic growth while strengthening the resilience of the supply chain.								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	The Company continued to demonstrate progress against its sustainability commitments during FY 2025–26 through the effective implementation of its Integrated Management System (IMS), aligned with ISO 9001:2015 (Quality Management System), ISO 14001:2015 (Environmental Management System), and ISO 45001:2018 (Occupational Health & Safety Management System). The Company maintained its certified management systems through periodic internal audits and third-party surveillance audits, ensuring continual improvement in quality, environmental performance, and occupational health and safety. Further, the Company continued to achieve its environmental objectives by implementing initiatives focused on resource optimization, waste reduction, reuse and recycling of construction materials, pollution prevention, and efficient utilization of equipment and natural resources. Sustainable construction practices, including optimized concrete usage, reduction in water consumption during construction activities, treatment of wastewater before discharge, preventive maintenance of machinery, and plantation drives across project sites, contributed towards improving environmental performance. In line with its ESG commitments, Patel Engineering progressed with the implementation of its ESG roadmap by strengthening ESG governance, enhancing digital monitoring of key sustainability indicators, and integrating ESG considerations into business operations. The Company continued to promote responsible sourcing by engaging local suppliers, MSMEs, and contractors, thereby supporting regional economic development while reducing transportation-related emissions and improving supply chain resilience. Health, Safety and Environment (HSE) remained a key priority during the reporting period. Regular HSE training programmes, toolbox talks, safety audits, safety committee meetings, third-party inspections of equipment, and deployment of qualified safety professionals across project sites contributed to strengthening the Company's safety culture and supporting its objective of achieving zero incidents. Digital systems, including SAP, legal compliance management software, and HSE mobile applications, continued to enhance operational efficiency, compliance monitoring, and timely implementation of corrective actions. The Company also continued to implement its Corporate Social Responsibility (CSR) initiatives in accordance with the approved Annual Action Plan under the guidance of the CSR Committee and Board of Directors, ensuring effective implementation, monitoring, and governance of community development programmes. Overall, the Company made satisfactory progress against its sustainability commitments during FY 2025–26. The development of measurable long-term ESG targets is ongoing as part of the Company's evolving ESG strategy, and no material deviations from its stated commitments were observed during the reporting period.								

Remarks : *With respect to P5, the Company has adopted Human Rights Policy which is in line with internationally recognised frameworks including ISO 26001 international standards and its associated international instruments. Other Human Rights policies that have been adopted include Child and Forced Labour Policy, Diversity and Inclusion Policy, Equal Opportunity Policy for Person with Disabilities, Transgender Persons (Protection of Rights) Policy, and Prevention of Sexual Harassment Policy.

**With respect to P7, the Company has adopted various policies from time to time in compliance with Companies Act, 2013, SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, SEBI (Prohibition of Insider Trading) Regulations, 2015 and POSH Act.

Governance, leadership and oversight

7.	Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)	At Patel Engineering Limited, sustainability is integral to our business strategy and long-term value creation. We are committed to embedding Environmental, Social, and Governance (ESG) principles across our operations, ensuring responsible growth while creating value for our stakeholders, communities, and the environment. During the reporting period, we strengthened our ESG performance across key areas. Safety continued to be our highest priority, supported by our ISO 45001:2018-certified Occupational Health and Safety Management System. We conducted over 14,804safety training programmes and reached more than one lakh workers through daily toolbox talks and safety awareness initiatives, reinforcing a strong safety culture across our project sites. We remain focused on responsible resource management and sustainable procurement, with approximately 60% of key materials, including cement, steel, and fuel, sourced from PSUs and reputed suppliers with established sustainability practices. While life cycle assessments and circularity remain evolving areas for the infrastructure sector, we are steadily advancing initiatives that promote resource efficiency and environmental stewardship. Creating positive social impact continues to be a core priority. We promote local employment at project locations and implement focused CSR initiatives in healthcare, education, and livelihood development, contributing to the well-being of communities where we operate. Strong governance underpins our sustainability journey. All nine principles of the National Guidelines on Responsible Business Conduct (NGRBC) are supported through Board-approved policies and overseen by the Board and the BRSR Committee, ensuring transparency, accountability, and ethical business practices. Looking ahead, we remain committed to strengthening our sustainability disclosures, integrating ESG metrics into business decision-making, enhancing stakeholder collaboration, and building resilient infrastructure that delivers long-term economic, environmental, and social value. We believe sustainability is a continuous journey, and we remain dedicated to creating a responsible, inclusive, and future-ready organization.
8.	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr. R V R Kishore, Whole Time Director DIN: 07402969 Telephone: +91 22 26767500/ 510 Email: Kishore.RVR@pateleng.com
9.	Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	Yes. The Company has constituted BRSR committee which is headed by our Whole-time director- Operations. The meeting is held twice a year.

10. Details of Review of NGRBCs by the Company: Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee.

<table>
<tr><th>Subject for Review</th><th colspan="9">Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee</th><th colspan="9">Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)</th></tr>
<tr><th></th><th>P1</th><th>P2</th><th>P3</th><th>P4</th><th>P5</th><th>P6</th><th>P7</th><th>P8</th><th>P9</th><th>P1</th><th>P2</th><th>P3</th><th>P4</th><th>P5</th><th>P6</th><th>P7</th><th>P8</th><th>P9</th></tr>
<tr><td>Performance against above policies and follow up action</td><td colspan="2">Board of Directors</td><td colspan="7">Managing Director</td><td colspan="9">As per requirement</td></tr>
<tr><td>Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances</td><td colspan="2">Board of Directors</td><td colspan="7">Managing Director</td><td colspan="9">As per requirement</td></tr>
</table>

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

<table>
<tr><th>S. no</th><th>P1</th><th>P2</th><th>P3</th><th>P4</th><th>P5</th><th>P6</th><th>P7</th><th>P8</th><th>P9</th></tr>
<tr><td>1</td><td colspan="8">Yes</td><td>No</td></tr>
</table>

Remarks:

With respect to P1 and P2, secretarial audit is conducted every year by MMJB & Associates, LLP, the secretarial auditor of the Company. This audit ensures compliances with legal and regulatory requirements, promote good governance and identify potential risks in Company's secretarial practices. It helps the Company to stay aligned with corporate laws, detect non-compliance and improve transparency in the operations.

With respect to P3 and P4, the HR policies are reviewed every three years to align/benchmark with the market policies/ practices, within the industry. With respect to P5 to P8, the Company is certified for Integrated Management System by the British Standard Institution for its activities in Quality, Environment and Occupational health and safety.

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

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the Principles material to its business (Yes/No)	-	-	-	-	-	-	-	-	-
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)	-	-	-	-	-	-	-	-	Yes, it is under process
Any other reason (please specify)	-	-	-	-	-	-	-	-	-

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

EI-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	Familiarization programs on updating business Projects / visiting one project site/introducing new directors to the Company/update of Company/SEBI laws/ Presentation on Company's Budget FY 2026-27	100
Key Managerial personnel	2	Familiarization programs on updating business Projects / visiting one project site/introducing new directors to the Company/update of Company/SEBI laws/ Presentation on Company's Budget FY 2026-27	100
Employees other than BoD and KMPs	5,045	POSH - Promoted a safe and inclusive workplace. Safety - Improved safety awareness and safe work practices. Soft Skills - Enhanced communication and teamwork. Impact - Increased employee engagement, compliance, and productivity.	100
Workers	7,867	POSH - Promoted a safe and inclusive workplace. Safety - Improved safety awareness and safe work practices. Soft Skills - Enhanced communication and teamwork. Impact - Increased employee engagement, compliance, and productivity.	100

EI-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

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

Non-Monetary

Category	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment	-	-	-	-
Punishment	-	-	-	-

Remarks:
No such instances where any monetary or non-monetary action has been taken for the Company in FY 2025-26.

EI-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.

S. No.	Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
	-	-

Remarks:
No such instances where any monetary or non-monetary action has been taken for the Company in FY 2025-26.

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

Yes. The Company is committed to act professionally and fairly in all its business dealing and relationship and in continuous process of implementing and enforcing system to counter bribery and corruption in any form. Anti- bribery management system (ABMS) policy has been formulated and adopted by the Company to deal with bribery and corruption issue.The web link to the policy is https://pateleng.com/pdf/2473PELABMS%20Policy.pdf

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

Category	Current Financial Year	Previous Financial Year
Directors	0	1*
KMPs	0	0
Employees	0	1*
Workers	0	0

* The Company and its 2 officials had received summons in respect of a case filed in District and Session Court, Panchkula arising out of a FIR against one Mr. HS Puri and Others with CBI. The Company representative along with the officials had appeared before the Hon'ble Court and have obtained bail and the matter is currently sub judice.

EI-6. Details of complaints with regard to conflict of interest:

Category	Current Financial Year		Previous Financial Year	
	Number - 2025-26	Remarks - 2025-26	Number - 2024-25	Remarks - 2024-25
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	-	0	-
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	-	0	-

Remarks: No such complaints with regards to conflict of interest of directors or KMPs have been received

EI-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.

The aforementioned matter is currently sub-judice.

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

Particulars	Current Financial Year	Previous Financial Year
Number of days of accounts payables	273.95	280.75

Remarks: The change in previous year data is due to regrouping.

EI-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		FY2025-26	FY2024-25
Concentration of Purchases	a.	Purchases from trading houses as % of total purchases	34.80%	36.61%
	b.	Number of trading houses where purchases are made from	910	1070
	c.	Purchases from top 10 trading houses as % of total purchases from trading houses	33.70%	43.77%
Concentration of Sales	a.	Sales to dealers / 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 dealers / distributors	0	0
Share of RPTs in	a.	Purchases (Purchases with related parties / Total Purchases)	0	0
	b.	Sales (Sales to related parties / Total Sales)	0	0
	c.	Loans & advances (to related parties / total loans & advances)	69.34%	65.96%
	d.	Investments (in related parties / total investments)	99.24%	80.52%

Remarks: Improved methodologies have led to the restatement of the numbers for the previous Financial Year.

Leadership Indicators

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

S. No.	Total number of awareness programmes held	Topics / principles covered under the training	% of value chain partners covered (by value of business done with such partners) under the awareness programmes
1	14,804	Environment, health, safety training and awareness programme	62.91%

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

Yes. Code of Conduct Policy is in place for Board of Directors and its Employees. Compliance of the Code of Conduct is ensured through disclosure to the appropriate authority for taking further action

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

Essential Indicators

EI-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.

Particulars	Current Financial Year	Previous Financial Year	Details of improvements in environmental and social impacts
R&D	0	0	-
Capex	0	0.78	-

Remarks: Most of the Company's contracts are tender-based; hence, formal R&D activities are not undertaken. The Company focuses on adopting modern construction technologies to optimize resource utilization and improve project timelines. Environmental and occupational health and safety considerations are integrated into project planning and implementation. The Company is certified under ISO 14001 and ISO 45001 and continues to adopt technologies that support efficient and responsible construction practices.

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

No, however with respect to subcontractors, we are having internal guidelines/checklist which are adhered at the time of execution of any part of the Projects by sub-contractors. With respect to suppliers, approximately 50% of our total procurement is sourced from large public limited companies and Public Sector Undertakings (PSUs), which have well-established sustainability policies and practices in place.

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

Our major sourcing around 50% out of total purchases is from Public Limited companies and PSUs.

Remarks:
Sourcing from companies like, Steel Authority of India, IOCL, HPCL, Ultratech, Ambuja, Wonder, JSPL, Dalmia cement etc

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

Category		Description
(a)	Plastics (including packaging)	Chemical and plastic drums are returned to original manufacturers for closed-loop recycling or, at remote sites, sold to localized scrap networks for conversion by reproducers (Plastic Containers)
(b)	E-waste	Project-site electrical waste is prioritized for repair or liquidated via supplier buy-back schemes. Electronic waste is securely aggregated by site stores and transferred to authorized e-waste recyclers against a verified Green Certificate (E-Waste & Electricals)
(c)	Hazardous waste	Used oil from Diesel Generator (DG) sets is dispatched exclusively to pollution control (Waste Oil)
(d)	Other waste	Construction & Demolition (C&D) Waste: Approximately 10% of C&D waste is repurposed directly on-site. The remaining volume is routed through client-contracted third-party agencies for utilization in infrastructure development and road construction projects. Concrete Slurry: Settled slurry is captured in containment tanks and diverted for brick manufacturing or paving works. Surplus slurry is distributed to local communities for residential building needs. Metal Scrap: Discarded metal is systematically handed over to authorized scrap dealers, who funnel it back into the manufacturing chain for TMT bar production. Used Tyres: Fleet and equipment tyres are accumulated and dispatched to specialized recycling units for compliant processing. Office Waste Paper: Used paper is sold to commercial dealers to be utilized as secondary raw material in paper recycling mills.

Remarks:

The primary waste streams generated across our project operations include Construction and Demolition (C&D) waste, metal scrap, and waste oil. The organization has institutionalized robust circular economy initiatives, categorized above mentioned waste management practices.

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

No, Extended Producer Responsibility (EPR) is not directly applicable to the core activities of the Company, as the Company is primarily engaged in civil construction and hydroelectric infrastructure development, not in the manufacturing or distribution of consumer goods like plastics, electronics, or batteries, sectors where EPR typically applies.

Explanation: EPR obligations under Indian environmental regulations generally apply to producers, importers, and brand owners (PIBOs) of products that generate post-consumer waste (e.g., plastic packaging, e-waste, tyres). Civil construction companies like us are not categorized as producers under these definitions.

However:

- If any packaged construction materials, electrical items, or machinery with EPR obligations are used during the project, their producers/suppliers would be responsible for EPR compliance.
- The Company ensures compliance by procuring materials from EPR-compliant suppliers wherever applicable. Extended Producer Responsibility (EPR) regulations do not directly apply to the Company's core operations. As an entity primarily engaged in civil construction and hydroelectric infrastructure development, the Company does not manufacture or distribute consumer goods (such as plastics, electronics, or batteries) that fall under standard statutory EPR definitions. Under current Indian environmental regulations, EPR obligations are targeted at Producers, Importers, and Brand Owners (PIBOs) handling post-consumer waste streams. Nevertheless, the Company maintains strict indirect compliance frameworks: Supplier Accountability: For any packaged construction inputs, electrical infrastructure, or heavy machinery utilized across our project sites, the respective manufacturers or suppliers retain the primary EPR obligations. Sustainable Procurement: The Company actively enforces value-chain responsibility by prioritizing the procurement of materials from EPR-compliant suppliers and vendors wherever applicable.

Leadership Indicators

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

S. No.	NIC Code	Name of Product / Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/ No) If yes, provide the web-link.
1	4290	Constructions of dams, activities as well road construction	100	-	-	-

Remarks: The Company has not conducted a formal Life Cycle Assessment (LCA), as its scope of work is limited to the cradle-to-gate boundary, with project handover marking the final stage of construction activities. However, a life cycle perspective is considered in the implementation of its ISO 14001:2015 Environmental Management System by addressing the environmental impacts of its operations. Considering the high embodied carbon associated with civil construction materials, a formal LCA may be undertaken in the future to support ESG reporting and sustainability initiatives.

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

S. No.	Name of Product / Service	Description of the risk / concern	Action Taken
	-	-	-

Remarks: Not Applicable

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

S. No.	Indicate input material	Recycled or re-used input material to total material	
		FY2025-26	FY2024-25
1	Construction & Demolition Waste	10.00%	10.00%
2	Cement	0	0
3	Reinforcement steel	0	0
4	Structural steel	0	0

Remarks:
Approximately 10% of C&D waste is reused on-site. The remaining waste is managed by third-party agencies contracted by the client, primarily for road construction and similar infrastructure projects.

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

	FY2025-26			FY2024-25		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	-	-	129.970	-	-	-
E-waste	-	-	0.015	-	-	-
Hazardous waste	-	-	14.390	-	-	-
Other waste	-	-	1385.24	-	-	-

Remarks:

The Company manages the reuse, recycling, and safe disposal of these waste categories through the following targeted initiatives:

Plastics & Packaging: Approximately 6 metric tonnes (MT) of plastic waste is sent annually to third-party vendors for recycling.

E-waste: Electronic waste is aggregated on-site and periodically auctioned by the central procurement team to government-authorized recyclers and re-processors.

Hazardous Waste: Roughly 1–2% of hazardous waste is repurposed internally for shuttering, while the remaining 98% is managed by approved third-party vendors for recycling or safe disposal. The majority of this waste originates from diesel generator (DG) sets and construction vehicles, which are covered under OEM contracts to ensure scientific, regulatory-compliant disposal. Resulting operational muck is handled on-site following direct consultation with the client.

Other Solid Waste: Miscellaneous waste items, including used tyres and scrap iron, are routinely liquidated through regular scrap dealers.

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

S. No.	Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
-	-	-

Remarks: Not applicable

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

Essential Indicators

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F/A)
Permanent Employees											
Male	1,988	1,988	100	1,988	100	0	0.00	0	0.00	0	0.00
Female	43	43	100	43	100	0	0.00	0	0.00	0	0.00
Total	**2,031**	**2,031**	**100**	**2,031**	**100**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
Other than permanent Employees											
Male	28	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Female	2	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Total	**30**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**

EI-1.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	2,331	0	0.00	2,331	100.00	0	0.00	0	0.00	0	0.00
Female	2	0	0.00	2	100.00	0	0.00	0	0.00	0	0.00
Total	**2,333**	**0**	**0.00**	**2,333**	**100.00**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
Other than permanent Workers											
Male	8,880	0	0	8,880	100	0	0	0	0	0	0
Female	25	0	0	25	100	0	0	0	0	0	0
Total	**8,905**	**0**	**0**	**8,905**	**100**	**0**	**0**	**0**	**0**	**0**	**0**

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

Particulars	Current Financial Year	Previous Financial Year
Cost incurred on well-being measures as a % of total revenue of the company	0.12%	0.02%

EI-2. Details of retirement benefits, for Current FY and Previous Financial Year :

Benefits	No. of employees covered as a % of total employees (CY)	No. of workers covered as a % of total workers (CY)	Deducted and deposited with the authority (Y/N/N.A.) (CY)	No. of employees covered as a % of total employees (PY)	No. of workers covered as a % of total workers (PY)	Deducted and deposited with the authority (Y/N/N.A.) (PY)
PF	98.54	100	Y	100	100	Y
Gratuity	98.50	100	Y	100	100	Y
ESI	0	0	0	0	0	Y
Others – please specify	0	0	0	0	0	0

The previous year's PF and gratuity coverage percentages were calculated considering only permanent employees, whereas the current year's percentages include both permanent and non-permanent employees. Accordingly, the variation in the reported percentages is due to the change in the employee coverage base.

EI-3. 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

Remarks: Most of the permanent facilities and office buildings are accessible to differently-abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016.

EI-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. https://tinyurl.com/t5w9tn84

EI-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	0	0	0	0
Female	0	0	0	0
Total	**0**	**0**	**0**	**0**

EI-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.

Category	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	Yes, Human Resource function at the site have the processes of handling all the types of grievances redressal mechanism as per HR Policy of the Company. The HR also deals with any type of grievance in written or oral form. HR at each site is accessible to all for lodging grievance and its redressal from them.
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

Remarks: The Company has always believed in open and transparent communication. Employees are encouraged to share their concerns with their business heads, HR or the members of the senior management. The Company always followed an open door policy, wherein any employee irrespective of hierarchy has access to the senior management. In addition, the Corporate Whistleblower Policy Initiative provides a formal platform to share grievances on various matters.

The details of the grievance mechanism are shared with employees through a specific module. New recruits are also sensitized on the various policy and mechanism and forms part of the employee induction program. The Company has a policy on Prevention, Prohibition and Redressal of Sexual Harassment of Women at the Workplace and has an Internal Complaints Committee (ICC) in compliance with the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. The organizations policy on the same is placed on the Company's website. The ICC comprises majority of women members. Members of the ICC are responsible for conducting inquiries pertaining to such complaints.

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

Category	FY2025-26			FY2024-25		
	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	**2,031**	**0**	**0.00%**	**2,095**	**0**	**0.00%**
Male	1,988	0	0.00%	2,053	0	0.00%
Female	43	0	0.00%	42	0	0.00%
Total Permanent Workers	**2,333**	**435**	**18.65%***	**2,552**	**1,455**	**57.01%**
Male	2,331	435	18.66%	2,552	1,455	57.01%
Female	2	0	0.00%	0	0	0

Remarks: *The decrease in the reported percentage is due to a reduction in the number of workers covered under association(s) or unions.

EI-8. Details of training given to employees and workers:

Category	FY2025-26					FY2024-25				
	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	2,016	1,988	98.61	1,988	98.61	2,088	2,053	98.32	2,053	98.32
Female	45	43	95.56	43	95.56	48	42	87.50	42	87.50
Total	**2,061**	**2,031**	**98.54**	**2,031**	**98.54**	**2,136**	**2,095**	**98.08**	**2,095**	**98.08**
Workers										
Male	11,211	2,331	20.79	2,331	20.79	9,622	2,552	26.52	2,474	25.71
Female	27	2	7.41	2	7.41	25	0	0	2	8
Total	**11,238**	**2,333**	**20.76**	**2,333**	**20.76**	**9,647**	**2,552**	**26.45**	**2,476**	**25.67**

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

Category	FY2025-26			FY2024-25		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	2,016	1,640	81.35	2,088	2,053	98.32
Female	45	43	95.56	48	42	87.50
Total	**2,061**	**1,683**	**81.66**	**2,136**	**2,095**	**98.08**
Workers						
Male	11,211	1,201	10.71	9,622	2,552	26.52
Female	27	2	7.41	25	0	0
Total	**11,238**	**1,203**	**10.70**	**9,647**	**2,552**	**26.45**

EI-10.a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No). If yes, the coverage such system?

Yes.

- The Company's Occupational Health and Safety (OHS) Management System is fully certified under the ISO 45001:2018 standard by British Standards Institution (BSI).
- The OHS framework includes hazard identification, risk assessment, incident investigation, and emergency preparedness and response.
- The Company complies with all applicable Central and State occupational health and safety regulations across its project sites.
- Regular internal audits, inspections, and monitoring activities are conducted to assess the effectiveness of the OHS Management System and drive continual improvement.

EI-10.b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?

The Company maintains an unwavering commitment to operational excellence, environmental stewardship, and worker well-being through an Integrated Management System built upon the following pillars: ISO Certified Systems: The Company's Occupational Health and Safety Management System is fully certified under the ISO 45001:2018 standard by the British Standards Institution (BSI). In alignment with both ISO 45001:2018 and ISO 14001:2015 standards, the organization conducts comprehensive risk assessments alongside rigorous environmental aspect and impact analyses to deploy appropriate mitigation measures.

- Dynamic Risk Governance (HIRA): Hazard Identification and Risk Assessment (HIRA) is systematically executed before the commencement of any work and reviewed periodically. This proactive process identifies occupational health, safety, and environmental risks linked to organizational activities, specifically targeting exposures that may cause personal injury or ill health stemming from interactions between people, machinery, materials, and the work environment.

- Comprehensive Scope of Risk Assessments: Our continuous evaluation frameworks thoroughly encompass: Routine and non-routine project activities. Plant, machinery, materials, and facility-related operations. Adjacent hazardous industries and their associated cross-boundary risks. Social factors, leadership behaviors, and organizational culture. The deployment of new technologies and emerging operational information. Regulatory Compliance & Continuous Improvement: The Company ensures strict adherence to all applicable Central and State safety and environmental regulations across its project sites. System effectiveness is continuously monitored through regular audits and inspections to swiftly address and close any operational gaps.

EI-10.c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Y/N)

Yes, we do have processes for workers to report the work-related hazards and to remove themselves from such risks.

The Company has integrated worker empowerment provisions aligned with ISO 45001 and ISO 14001. This addition is highly valuable, as it directly satisfies the “Right to Refuse Unsafe Work” disclosure requirements under India’s BRSR (Business Responsibility and Sustainability Reporting) framework.

EI-10.d. Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? (Yes/ No)

Yes

Remarks: Beyond standard workplace safety measures, the Company prioritizes the overall well-being of its workforce by providing all employees and workers with structured access to comprehensive non-occupational medical and healthcare services.

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

Safety Incident/Number	Category	FY2025-26	FY2024-25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.06	0.058
	Workers	0.42	0.48
Total recordable work-related injuries	Employees	1	1
	Workers	8	16
No. of fatalities	Employees	0	0
	Workers	7	4
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0
Number of Permanent Disabilities	Employees	0	0
	Workers	0	0

Remarks:

While the previous year’s metrics were aggregated to combine both employees and workers, the current year’s data points have been meticulously calculated and presented separately for employees and workers to provide enhanced granular visibility.

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

Occupational Health, Safety Framework Patel Engineering Limited maintains an unwavering commitment to cultivating an incident-free work environment by embedding a proactive safety culture that protects the health and well-being of all employees, workers, and stakeholders. To achieve this, the Company executes the following core initiatives across its operations:

- Strategic Safety Planning & Risk Mitigation: Every project is governed by site-specific Occupational Health and Safety (OH&S) plans, Hazard Identification and Risk Assessments (HIRA), and detailed method statements approved by the client for both routine and non-routine operations. High-risk tasks including confined space entry, tunneling operations, hot work, and working at heights are strictly managed through an enforced Permit to Work (PTW) system and continuous atmospheric gas monitoring and provision of Ventilation for air.

- Extensive Capacity Building: Continuous training, capability building, and safety awareness campaigns are systematically deployed through both digital/virtual platforms and on-site practical sessions.

- Workforce Health & Screening Protocols: All personnel undergo mandatory medical screening and comprehensive OH&S inductions prior to site deployment. To ensure continuous fitness for duty, specialized skill-based medical evaluations (such as vision checks for equipment operators and hygiene screenings for culinary staff) are re-validated every six months for high-risk and sensitive roles Each site has Zero tolerance policy on any safety violation.

- Environmental & Equipment Governance: Regular, structured inspections of safety parameters, ambient air quality, noise levels, water parameters, and equipment hygiene are conducted through a combination of internal assessments and certified third-party audits.
- Root-Cause Investigation & Continuous Improvement: The Company enforces a transparent incident and near-miss reporting mechanism. All events are thoroughly investigated to establish root causes and implement Corrective and Preventive Actions (CAPA). Continuous system evolution is maintained via routine audits, worker feedback channels, and open safety communication networks.

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

	FY2025-26			FY2024-25		
	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	0	0	0	0
Health & Safety	0	0	0	0	0	0

EI-14. Assessments for the year:

Category	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	All the business units of the Company are certified by independent third parties on ISO 45001:2018 standards. These units undergo periodic external audits to ensure adherence to safety protocols and verify compliance with applicable standards and guidelines. Furthermore, each year, internal self-assessment is conducted across projects to identify potential human rights risks including health and safety management systems and working conditions. This involves cross-functional teams including Admin, Industrial Relations (IR), Project, HR and EHS managers.
Working Conditions	

EI-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.

The Company have in place HSE Committee at Head Office (HO) level which oversee the project level HSE Committee. Upon any event / incident, the respective project level committee conducts detailed incident investigation in consultation with HO level HSE Committee. The said investigation identifies the root cause and corrective action is taken at the respective project site and lesson learned is shared with Company's other projects to avoid any similar incident.

Leadership Indicators

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

Yes

Remarks:

In case of natural death of employee/worker, there is no life insurance or compensation package. The Company has covered its employees/workers under Group Personal Accident policy covering accidental death compensation for all the employees/workers.

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

Adherence to the applicable statutory provisions including payment and deduction of statutory dues is incorporated in the contract agreement with the value chain partners. The Company makes sure that all the relevant clauses dealing with statutory compliance are validated and honored by both sides.

LI-3. Provide the number of employees or workers having suffered high consequence work-related injury / ill-health / fatalities (as reported in EI-11 above), who have been are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment.

	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY2025-26	FY2024-25	FY2025-26	FY2024-25
Employees	0	0	0	0
Workers	0	0	0	0

Remarks:

Seven fatalities occurred involving workers who were not on the Company's direct payroll. The subcontractor owner has provided compensation and rehabilitation support to the affected families, and additional benefits were delivered through the Company's Accident Insurance Policy. The Company regrets to report seven fatalities among third-party contracted personnel. The subcontractor owner has compensated and rehabilitated the families, while further financial support was provided via the Company's Accident Insurance Policy.

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

Yes. The Company provides transition assistance to facilitate continued employability by encouraging them for education, new skill development, site experience, team thinking and team decisionmaking exercises, giving them opportunity to run the Company's projects from time to time. The Company on a case to case basis also helps in managing their post retirement worries and engages them as consultants or advisors.

LI-5. Details on assessment of value chain partners:

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

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

Not Applicable

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

Essential Indicators

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

The Company has identified the following stakeholder groups in line with its business model. Each stakeholder group has unique priorities, and the long-term success of the business depends on maintaining effective collaboration and engagement with all stakeholders.

1. Customers / Clients:
   Government-owned enterprises, including central and state government bodies, contribute to a significant portion of the Company's current order book and therefore constitute the Company's primary client base. Maintaining strong relationships with these clients is essential for business continuity, project execution, and future growth opportunities.

2. Suppliers / Subcontractors:
The EPC business model relies heavily on supply chain partners for the procurement of critical raw materials such as cement, steel, aggregates, and other construction materials, as well as for outsourcing selected construction and civil works activities. Sustainable growth and timely project delivery depend on maintaining reliable and collaborative relationships with suppliers and subcontractors to ensure quality, cost efficiency, and operational continuity.

3. Employees & Workers:
Construction is a labor-intensive industry, and the Company employs over 10,000 employees and workers across its project sites and offices. Their skill development, occupational health and safety, well-being, and engagement are vital for efficient operations and sustained business performance. The Company therefore focuses on training, workplace safety, welfare initiatives, and employee development programs.

4. Investors and Shareholders:
Investors and shareholders contribute significantly to the Company's growth by providing financial resources and strategic support. They also influence the Company's governance framework through participation in decision-making processes and the exercise of voting rights on key corporate matters.

5. Communities:
The Company contributes to the socio-economic development of communities located around its project sites across the country. Special emphasis is placed on supporting underprivileged and marginalized sections of society through local employment generation, community development initiatives, and Corporate Social Responsibility (CSR) programs aimed at improving education, healthcare, infrastructure, and livelihoods.

6. Government and Regulatory Bodies:
Government authorities and regulatory agencies play a critical role in the Company's operations by enforcing compliance with applicable laws, environmental regulations, safety standards, and construction codes. These agencies are also responsible for granting approvals, permits, and conducting inspections necessary for project execution.

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

S. No.	Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half-yearly/ Quarterly / others – please specify)	Purpose and scope of engagement
1	Customer	No	Emails, SMS, Meetings	As per project requirements	Progress review meeting, HSE meetings
2	Value chain partners (Suppliers/ contractors)	No	Suppliers / Contractors meet	As and when required	Supply chain issue, need for awareness and other trainings, regulatory compliance, EHS performance etc.
3	Employees	No	Meetings, inductions, grievance redressal, welfare initiatives for the employees and their families.	As and when required	Performance, education, training, career enhancement & skill training etc.
4	Shareholders/ Investors	No	Press Releases, dedicated email ID for Investor Grievances, Annual Report, Website, Newspapers, Stock Exchange Intimations, Emails, SMS, Investor meets etc.	Quarterly / Annually / As and when required	To update the shareholders / investors on information which are material to them. Key topics are Company's financial performance, update on the various projects awarded to the Company and order book status including steps taken by the Company to reduce its debt.

S. No.	Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half-yearly/ Quarterly / others – please specify)	Purpose and scope of engagement
5	Community	Yes	Direct engagement through Company's various project sites and also through NGOs.	As and when required	Their feedback / success on CSR project. Also review potentials and further engagement scope.
6	Regulators	No	Press Releases, Quarterly Results, Annual Report, Stock Exchange filings, specific meetings, and representations.	As and when required	Reporting requirements, statutory compliances

Leadership Indicators

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

The Company has constituted various statutory and internal committees to oversee, monitor, and guide matters relating to Environmental, Social, and Governance (ESG) performance and compliance. Key committees include the BRSR Committee, Corporate Social Responsibility (CSR) Committee, Risk Management Committee, and Stakeholders' Relationship Committee. These committees play a critical role in strengthening the Company's governance framework and ensuring effective integration of sustainability-related considerations into business operations and decision-making processes.

Each committee operates in accordance with its defined terms of reference, roles, and responsibilities approved by the Board and applicable regulatory requirements. The committees meet periodically to review performance, assess key risks and opportunities, monitor compliance obligations, evaluate stakeholder concerns, and provide strategic direction within their respective domains. The recommendations and observations of these committees are placed before the management and the Board, wherever applicable, to facilitate informed decision-making and continuous improvement in ESG-related initiatives and practices.

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

Yes, the Company has established processes for consultation, participation, and communication on health, safety, and environmental matters across all project sites through regular Safety Committee Meetings. These committees include representatives from the Project Management, Safety, Construction, Execution teams, and subcontractors.

The meetings serve as a platform to identify, discuss, and address workplace safety and environmental concerns, including grievances raised by local communities such as dust accumulation, noise levels, and road damage caused by construction activities. Appropriate corrective and preventive actions are taken to mitigate such impacts.

Environmental, health, and safety risks are systematically identified, reported, and assessed at site level. Information on new hazards and environmental risks is communicated to the core project team, where risks are evaluated and suitable control measures are implemented in consultation with relevant stakeholders.

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

Vulnerable/marginalized stakeholder engagement is initiated with the object of creating local employment opportunities and executing Corporate Social Responsibility projects to maximize the benefits to the locals around the sites. This is identified in collaboration with local site management, authorities/clients, local bodies/gram panchayats and vulnerable segments of society. Regular reporting to legal authorities is conducted in accordance with compliance obligations.

PRINCIPLE 5 Businesses should respect and promote human rights

Essential Indicators

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

Category	FY2025-26			FY2024-25		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
Employees						
Permanent	2,031	2,031	100	2,095	2,053	98
Other than permanent	30	30	100	41	41	100
Total Employees	**2,061**	**2,061**	**100**	**2,136**	**2,094**	**98.08**
Workers						
Permanent	2,333	2,333	100	2,552	2,552	100.00
Other than permanent	8,905	0	0	7,095	0	0
Total Workers	**11,238**	**2,333**	**20**	**9,647**	**2,552**	**26.45**

EI-2. Details of minimum wages paid to employees, in the following format:

Category	FY2025-26					FY2024-25				
	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	2,031	0	0	2,031	100	2,095	0	0	2,095	100
Male	1,988	0	0	1,988	100	2,053	0	0	2,053	100
Female	43	0	0	43	100	42	0	0	42	100
Other than Permanent	30	0	0	30	100	41	0	0	41	100
Male	28	0	0	28	100	35	0	0	35	100
Female	2	0	0	2	100	6	0	0	6	100
Workers										
Permanent	2,333	2,333	100	0	0	2,552	2,552	100	0	0
Male	2,331	2,331	100	0	0	2,552	2,552	100	0	0
Female	2	2	100	0	0	0	0	0	0	0
Other than Permanent	8,905	8,905	100	0	0	7,095	7,095	100	0	0
Male	8,880	8,880	100	0	0	7,070	7,070	100	0	0
Female	25	25	100	0	0	25	25	100	0	0

EI-3. a. Details of remuneration/salary/wages, in the following format: Median remuneration/wages:

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	2	2,85,00,000	1	4,66,00,000
Key Managerial Personnel	1	1,14,51,656	1	78,05,956
Employees other than BoD and KMP	1,983	6,70,334	43	7,50,240
Workers	2,333	4,55,694	2	2,87,352

EI-3. b. Provide information on Gross wages paid to females by the entity, in the following format:

Particulars	Current Financial Year	Previous Financial Year
Gross wages paid to females as % of total wages	3.44	3.23

EI-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 Company has adopted Human Rights policy and HR head is custodian to receive grievance, and redressal for any human right related violation reported to their team by project sites as well office employees. In addition, the director in charge of business responsibility along with the executive directors are responsible for addressing any human rights issues caused or contributed by the business.

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

The Organization regards respect for human rights as one of its fundamental and core values and strives to support, protect and promote human rights to ensure that fair and ethical business and employment practices are followed. The Organization is committed to maintain a safe and harmonious business environment and workplace for everyone, irrespective of the ethnicity, region, sexual orientation, race, caste, gender, religion, disability, work, designation and such other parameters.

The Company believes that every workplace shall be free from violence, harassment, intimidation and/or any other unsafe or disruptive conditions, either due to external or internal threats. Accordingly, the Company has aims to provide reasonable safeguards for the benefit of employees at the workplace, while having due regard for their privacy and dignity. Any human rights related issues can be reported as per Whistle Blower Policy of the organization.

The Company also has zero tolerance towards and prohibits all forms of slavery, coerced labour, child labour, human trafficking, violence or physical, sexual, psychological or verbal abuse. As a matter of policy, PEL does not hire any employee or engage with any agent or vendor against their free will.

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

	FY2025-26			FY2024-25		
	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	0	0	0	0
Discrimination at workplace	0	0	0	0	0	0
Child Labour	0	0	0	0	0	0
Forced Labour/ Involuntary Labour	0	0	0	0	0	0
Wages	0	0	0	0	0	0
Other human rights related issues	0	0	0	0	0	0

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

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

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

The Organization is committed to providing equal opportunities to all individuals and is intolerant towards discrimination and / or harassment based on race, sex, nationality, ethnicity, origin, religion, age, disability, sexual orientation, gender identification and expression (including transgender identity), political opinion, medical condition, language as protected by applicable laws. The Diversity & Inclusion Policy and Whistle blower policy has been implemented throughout the organisation and regular meetings are conducted to ensure all the objectives of the policies and its intents are met. Organisation continues to be an employer for all diversity groups - gender identity, disability, caste, creed, color, religion, marital status, age, sexual orientation and expression, medical condition, language and any other aspects as applicable, to create and foster an open culture of inclusion for all its stakeholders; and to create an environment which has zero tolerance for discrimination. Patel Engineering Limited also has a policy on prevention, prohibition and redressal of sexual harassment of women at the workplace and has an Internal Complaints Committee (ICC) in compliance with the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. The Organization on a regular basis sensitizes its employees on the prevention of sexual harassment at the workplace through workshops, group meetings, online training modules and awareness programme which are held on a regular basis

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

Yes, in certain business agreements and contracts where relevant insertion has been done as binding by the contractors /suppliers etc

EI-10. Assessments for the year:

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

Remarks: The Company is in compliance with the laws, as applicable. All the applicable laws are assessed through Compliance Management System, a compliance solution adopted by the Company as a structured approach to ensure adherence to legal and regulatory requirements governing our operations.

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

No significant risk exposure during this period.

Leadership Indicators

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

The Organization regularly sensitizes its employees on the Code of Conduct through various training programs as well. The supplier code of conduct has been modified to include the human rights, diversity and other child and forced labour related requirements and supplier are made aware.

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

Due diligence is regular part of our activities and it has been assessed by the HR function from HO to the site. The team from site conducts human resource related assessment and any issues which comes up are addressed adequately.

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

Yes

LI-4. Details on assessment of value chain partners:

Category	% of value chain partners (by value of business done with such partners) that were assessed
Sexual harassment	-
Discrimination at workplace	-
Child labour	-
Forced/involuntary labour	-
Wages	-
Others – please specify	-

Remarks: Currently, the Company does not conduct assessments of its value chain partners but major suppliers (IOCL, SAIL, JSPL, UT, Ambuja, Wonder etc.) who constitutes supply of more than 50% of the raw materials have their own policies on the above.

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

Not applicable

PRINCIPLE 6 Businesses should respect and make efforts to protect and restore the environment

Essential Indicators

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

Parameter	FY 2025-26	FY 2024-25
From renewable sources		
Total electricity consumption (A)	0	0
Total fuel consumption (B)	0	0
Energy consumption through other sources (C)	0	0
Total energy consumed from renewable sources (A+B+C)	0	0
From non-renewable sources		
Total electricity consumption (D)	2,69,122	2,32,054
Total fuel consumption (E)	6,09,524	5,91,049
Energy consumption through other sources (F)	0	0
Total energy consumed from non-renewable sources (D+E+F)	**8,78,646**	**8,23,103**
Total energy consumed (A+B+C+D+E+F)	**8,78,646**	**8,23,103**
Energy intensity per rupee of turnover (Total energy consumption/ turnover in rupees)	17.3420 GJ/Million	16.4369 GJ / Million
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	357.9398 GJ/Million USD	339.5877 GJ/Million USD
Energy intensity in terms of physical output	0.090205 GJ / Hours worked	0.0790 GJ / Hours worked
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

Remarks:

During the previous financial year, our Company established its baseline calculations for GHG emissions and energy consumption, converting historical metrics from kWh to Gigajoules (GJ) to ensure cross-period consistency and comparability. Looking ahead to FY 26-27, we streamline our automated data collection, monitoring, and reporting mechanisms across all environmental parameters to eliminate errors and prepare for third-party audits. This upgraded infrastructure is critical to accurately track, verify, and de-risk our current energy mix, where approximately 79% of our total energy consumption is sourced from non-renewable electricity generated by grid.

For the reporting in FY 25-26.

1. For electricity, the reporting boundary includes 13 Projects sites:

   CIDCO, PG (RW), AMT-II, TRCON T-7, SHONGTONG HEP, LUHRI HEP, KIRU HEP, KUNDAH, KWAR, SLEEMANABAD, PARNAI, RIHAND, TEESTA VI.

2. For fuel, the reporting boundary includes 15 Project sites:

   CIDCO, PG (RW), AMT-II, IRCON T-7, SHONGTONG HEP, LUHRI HEP, KIRU HEP, KUNDAH, KWAR, SLEEMANABAD, PARNAI, RIHAND, SUBANSIRI, TEESTA VI, KONDANE, SUBANSIRI.

   The data for FY 2024-25 has been restated with the audited financial statements. The current year's variance reflects this alignment.

   The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year by the IMF for India which is 20.64.

   https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC

   This year physical output reported in Full Time equivalent (FTE)

EI-1. Indicate if any independent assessment/evaluation/assurance for energy has been conducted by an external agency. If Yes, provide the name of the agency:

No

EI-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

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

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	1,28,02,340.5	84,88,209
(ii) Groundwater	1,33,00,833.84	1,00,31,465
(iii) Third party water	1,22,629.4	5,966
(iv) Seawater / desalinated water	0	0
(v) Others	1,75,55,653.64	1,74,90,517.29
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	**4,37,81,457.38**	**3,60,16,157**
Total volume of water consumption (in kilolitres)	**88,35,516.047**	**56,96,123**
Water intensity per rupee of turnover (Water consumed / turnover)	174.3887 KL / Million	113.7485 KL / Million
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	3599.3831 KL / Million USD	2350.0505 KL / Million USD
Water intensity in terms of physical output	0.90709 KL / Hours worked	0.54682 KL / Hours worked
Water intensity (optional) – the relevant metric may be selected by the entity. KL / of		

Remarks:

Building upon our previous financial year, which served as the baseline setup phase for calculating the Company's environmental footprint, we are now entering our next phase of operational optimization. In the upcoming financial year, our workflows will be fully optimized to further streamline data collection, continuous monitoring, and reporting protocols for all environmental parameters. This proactive system upgrade will enhance data integrity, eliminate manual reporting gaps, and ensure our sustainability disclosures remain fully aligned with international best practices and shifting regulatory standards.

Reporting boundary for the following water metrics for FY 24-25.

1. For water withdrawal and water consumption, the reporting boundary includes 11 selected project sites:
   CIDCO, PG (RW), IRCON T7, LUHRI HEP, KIRU HEP, KWAR, SLEEMANABAD (JV), PARNAI, RIHAAND, SUBANSIRI HEP, SHONGTONG HEP.
   Reporting boundary for the following water metrics for FY 25-26.
1. For water withdrawal and water consumption, the reporting boundary includes 13 project sites:
   CIDCO, PG (RW), AMT-II, IRCON T7, SHONGTONG HEP, LUHRI HEP, KWAR, RIHAAND, HEO, SUBANSIRI, TEESTA VI, TEESTA V, ARUN-III, KIRU, SLEEMANABAD, PARNAI.
   The data for FY 2024-25 has been restated with the audited financial statements. The current year's variance reflects this alignment.

   The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year by the IMF for India which is 20.64.

   https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC

   This year physical output reported in Full Time equivalent (FTE)

EI-3. 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.

EI-4. Provide the following details related to water discharged:

Parameter		FY2025-26	FY2024-25
Water discharge by destination and level of treatment (in kilolitres)			
(i)	To Surface water		
	- No treatment	2,53,33,596.17	2,47,06,534
	With treatment – please specify level of treatment	2,52,978.8	2,83,407.15
(ii)	To Groundwater		
	- No treatment	1,30,56,586.03	96,04,284
	With treatment – please specify level of treatment	14,198	12,297
(iii)	To Seawater	-	-
	- No treatment		
	With treatment – please specify level of treatment		
(iv)	Sent to third-parties		
	- No treatment	11,09,300	28,44,000
	With treatment – please specify level of treatment		
(v)	Others		
	- No treatment	750	
	With treatment – please specify level of treatment	1,22,081.8	1,34,097
Total water discharged (in kilolitres)		**3,98,89,490.8**	**3,75,84,619**

Remarks:

The previous financial year served as our crucial baseline set-up phase for calculating the Company's environmental footprint.

Reporting boundary for the following water metrics for FY 24-25:

1. For water withdrawal and water consumption, the reporting boundary includes 11 selected project sites:

   CIDCO, PG (RW), IRCON T7, LUHRI HEP, KIRU HEP, KWAR, SLEEMANABAD (JV), PARNAI, RIHAND, SUBANSIRI HEP, SHONGTONG HEP

   Reporting boundary for the following water metrics for FY 25-26:

   CIDCO, PG (RW), AMT-II, IRCON T7, SHONGTONG HEP, LUHRI HEP, KWAR, RIHAAND, HEO, SUBANSIRI, TEESTA VI, TEESTA V, ARUN-III, KIRU, SLEEMANABAD, PARNAI.

   The data for FY 2024-25 has been restated with the audited financial statements. The current year's variance reflects this alignment.

   The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year by the IMF for India which is 20.64.

   https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC

   This year physical output reported in Full Time equivalent (FTE)

EI-4. 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.

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

Yes.

Remarks: (only 1 site has, zero liquid discharge mechanism - KIRU SITE). Water treatment plant of capacity (75+25) cum is used to treat water coming from 600 TPH crusher plant and 240 cub plant, after treatment this water is used in Chilling plant and Crusher plant.

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

Parameter	Please specify unit	Current Financial Year	Previous Financial Year
NOx	µg/m3	23.042	23.97
Sox	µg/m3	17.89	16.53
Particulate matter (PM)	µg/m3	54.16	71.44
Persistent organic pollutants (POP)	µg/m3	0	0
Volatile organic compounds (VOC)	µg/m3	0	0
Hazardous air pollutants (HAP)	µg/m3	0	0
Others – please specify in the remark section	µg/m3	2.22	3.79

Remarks:

Other tracked emissions include Carbon Monoxide (CO) and Benzo (a) pyrene (BaP), among other air quality parameters. During the previous fiscal year, the Company initiated its foundational framework for aggregating these environmental figures. We are committed to enhancing and streamlining our data collection, continuous monitoring, and reporting mechanisms across all environmental parameters to ensure heightened data accuracy.

Reporting boundary for FY 24-25 only 7 sites had reported the air emission data:

CIDCO, IRCON T-7, SHONGTONG, LUHRI, PARNAI, RIHAND, TEESTA-VI.

Reporting boundary for FY 25-26 only 10 sites had reported the air emission data:

CIDCO, AMT-II, IRCONT-7, SHONGTONG, LUHRI, KIRU, ARUN 3, KWAR, PARNAI, TEESTA-VI.

EI-6. Indicate if any independent assessment/evaluation/assurance for Air emissions has been conducted by an external agency. If Yes, provide the name of the agency:

Yes.

Remarks: BHARAT FOUNDATION, RKCT, IDMA, HPPCB, etc., is the 3rd party agency conducting Ambient Air monitoring periodically at Site. Independent agencies evaluate individual project sites based on specific operational requirements. Third-party agencies provide independent site assessments whenever necessary.

EI-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 CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	TCO_2e	4625.24	72055.82
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	TCO_2e	19978.76	136691.26
Total Scope 1 and Scope 2 emission intensity per rupee of turnover	TCO_2e / rupee of turnover	0.4856 TCO_2e / Million	4.1685 TCO_2e / Million
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)	TCO_2e / rupee of turnover	10.0230 TCO_2e / Million USD	86.1228 TCO_2e / Million USD
Total Scope 1 and Scope 2 emission intensity in terms of physical output	TCO_2e / rupee of turnover	0.0025 TCO_2e / Hours worked	0.0200 TCO_2e / Hours worked
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	TCO_2e / of	-	-

Remarks:

In the coming financial year, we will advance our data collection, monitoring, and reporting frameworks across all sustainability metrics.

For the current year, the scope 2 data include emissions generated from grid electricity and the scope 1 data includes data for Liquid fuel consumed by various sites.

Reporting boundary for FY 24-25 includes the following 16 project sites for scope 1 and 2:

CIDCO, PG(RW), AMT II, IRCON T7, LUHRI HEP, KIRU HEP, ARUN-III, KUNDAH, KWAR, SLEEMANABAD (JV), PARNAI, RIHAND, SUBANSIRI HEP, SHONGTONG HEP, TEESTA V, TEESTA VI.

Reporting boundary for FY 25-26 includes the following 5 project sites Data received for scope 1 and 2:

TCON T7, SLEEMANABAD (JV), HEO, SUBANSIRI, TEESTA VI.

The disclosure is based on responses received from 13 projects: CIDCO, PG (RW), AMT-II, SHONGTONG HEP, LUHRI HEP, KIRU HEP, ARUN 3 KUNDAH, KWAR, PARNAI, RIHAND, KONDHANE, TEESTA V.

The data for FY 2024-25 has been restated with the audited financial statements. The current year’s variance reflects this alignment.

The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year by the IMF for India which is 20.64.

https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC

This year physical output reported in Full Time equivalent (FTE)

EI-7. Indicate if any independent assessment/evaluation/assurance for GHG Emissions (Scope 1 and 2) has been conducted by an external agency. If Yes, provide the name of the agency: -

No.

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

Yes.

Remarks:

Details of GHG Emission Reduction Initiatives:

1. Equipment Electrification: Replaced diesel tunnel ventilation and site machinery with electric alternatives to cut fuel use.
2. Efficient Machinery: Deployed energy-efficient pumps and batching plants alongside strict maintenance schedules to lower carbon output.
3. Local Procurement: Prioritized regional cement and aggregate suppliers to minimize transport-related supply chain emissions.
4. Carbon Sinks: Developed green buffer zones and forestation drives along access roads and tunnel portals.
5. Zero Liquid Discharge: Implemented wastewater recycling to eliminate freshwater strain and lower operational energy demand.
6. Compliance Tracking: Enforced continuous monitoring of fuel, power, and greenhouse gas metrics for auditable internal reporting.

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

Parameter	FY2025-26	FY2024-25
Total Waste generated (in metric tonnes)		
Plastic waste (A)	129.970	0.54
E-waste(B)	0.015	0.84
Bio-medical waste (C)	0	0.367
Construction and demolition waste (D)	111.480	447.1
Battery waste (E)	0.492	1.27
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (G)	14.390	10.25
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	1385.24	1
Total (A + B + C + D + E + F + G + H)	**1642**	**461.37**
Waste intensity per rupee of turnover (Total Waste Generated / Revenue from operations)	0.03240 MT/ Million	0.00921 MT / Million
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Waste Generated / Revenue from operations adjusted for PPP)	0.6689 MT/ Million USD	0.19034 MT/ Million USD
Waste intensity in terms of physical output (Total Waste Generated / Physical Output)	0.000168 MT / Hours worked	0.00004429 MT / Hours worked
Waste intensity (optional) the relevant metric may be selected by the entity	-	-

Parameter	FY2025-26	FY2024-25
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste - Plastic		
(i) Recycled	0	0
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total Plastic Waste Recycled, Re-used and other recovery operations	**0**	**0**
Category of waste - E-Waste		
(i) Recycled	0	0
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total E-Waste Recycled, Re-used and other recovery operations	**0**	**0**
Category of waste - Bio-medical waste		
(i) Recycled	0	0
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total Bio-medical Waste Recycled, Re-used and other recovery operations	**0**	**0**
Category of waste - Construction and demolition waste		
(i) Recycled	0	0
(ii) Re-used	8	0
(iii) Other recovery operations	0	0
Total Construction Waste Recycled, Re-used and other recovery operations	**8**	**0**
Category of waste - Battery waste		
(i) Recycled	0	2.27
(ii) Re-used	0	0
(iii) Other recovery operations	0.5	0
Total Battery Waste Recycled, Re-used and other recovery operations	**0.5**	**2.27**
Category of waste - Radioactive waste		
(i) Recycled	0	0
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total Radioactive Waste Recycled, Re-used and other recovery operations	**0**	**0**
Category of waste - Other Hazardous waste		
(i) Recycled	0	0
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total Other Hazardous Waste Recycled, Re-used and other recovery operations	**0**	**0**
Category of waste - Other Non-Hazardous waste		
(i) Recycled	0	0
(ii) Re-used	0	0
(iii) Other recovery operations	38.85	0
Total Other Non-hazardous Waste Recycled, Re-used and other recovery operations	**38.85**	**0**

Parameter	FY2025-26	FY2024-25
Total	**47.35**	**2.27**
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste - Plastic		
(i) Incineration	0	0
(ii) Landfilling	5.67	5.58
(iii) Other disposal operations	16.65	24.5
Total Plastic Waste Incineration, Landfilling and other disposal operations	**22.32**	**30.08**
Category of waste - E-Waste		
(i) Incineration	0	0
(ii) Landfilling	0	0
(iii) Other disposal operations	0.09	0.04
Total E-waste Waste Incineration, Landfilling and other disposal operations	**0.09**	**0.04**
Category of waste - Bio-medical Waste		
(i) Incineration	0	0
(ii) Landfilling	0	0.0006
(iii) Other disposal operations	0.56	0.00545
Total Bio-medical Waste Incineration, Landfilling and other disposal operations	**0.56**	**0.00605**
Category of waste - Construction and demolition waste		
(i) Incineration	0	0
(ii) Landfilling	0	0
(iii) Other disposal operations	158.59	188.05
Total Construction Waste Incineration, Landfilling and other disposal operations	**158.59**	**188.05**
Category of waste - Battery		
(i) Incineration	0	0
(ii) Landfilling	0.5	0
(iii) Other disposal operations	1.098	1.61
Total Battery Waste Incineration, Landfilling and Other disposal operations	**1.598**	**1.61**
Category of waste - Radioactive		
(i) Incineration	0	0
(ii) Landfilling	0	0
(iii) Other disposal operations	0.268	0
Total Radioactive Waste Incineration, Landfilling and Other disposal operations	**0.268**	**0**
Category of waste - Other Hazardous waste. Please specify, if any		
(i) Incineration		
(ii) Landfilling	1.13	2.53
(iii) Other disposal operations	3.601	2.131
Total Other Hazardous Waste Incineration, Landfilling and Other disposal operations	**4.713**	**4.661**

Parameter	FY2025-26	FY2024-25
Category of waste - Other Non-hazardous waste generated		
(i) Incineration	0	0
(ii) Landfilling	399.12	236.12
(iii) Other disposal operations	0	0
Total Other Non-hazardous Waste Incineration, Landfilling and Other disposal operations	**399.12**	**236.12**
Total	**587.277**	**460.56705**

Remarks:

We will refine and automate our data collection, monitoring, and reporting frameworks across all sustainability metrics.
Reporting boundary for FY 24-25 includes the following 5 project sites:

Teesta V, Luhri, Ircon T 7, Kiru, Sleemanabad.
Reporting boundary for FY 25-26 includes the following 5 sites:

Teesta V, Luhri, Ircon T 7, Kiru, Sleemanabad.

The data for FY 2024-25 has been restated with the audited financial statements. The current year's variance reflects this alignment.

The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year by the IMF for India which is 20.64.

https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC

This year physical output reported in Full Time equivalent (FTE)

EI-9. Indicate if any independent assessment/evaluation/assurance for Waste has been conducted by an external agency. If Yes, provide the name of the agency:

No.

EI-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.

Aspect Operational Strategy & Action.

Standard Adoption: Achieved and operationalized ISO 14001 environmental management system standards across all active project locations.

On-Site Segregation: Implemented dedicated, secure storage areas for the strict segregation of hazardous waste at source.

Streamlined Disposal: Managed core hazardous streams including waste oil, oil filters, air filters, and contaminated rags via OEM buyback and maintenance contracts.

Remote Logistics: Transformed remote-site logistics by aggregating hazardous materials for transport to authorized state agencies for secure landfilling or incineration.

Biomedical Protocol: Secured formal tie-ups with regional healthcare facilities to ensure compliant collection and incineration of all site medical waste.

Chemical Optimization: Restricted the use of hazardous chemical agents by strict alignment of construction chemicals to exact engineering specifications.

EI-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.
1	CIDCO	Tunnel	Yes
2	IRCON T-7	Tunnel	Yes
3	LUHRI HEP	Hydro Electric Project	Yes
4	KIRU	Hydro Electric Project Construction	Yes
5	ARUN - III NEPAL	Hydro Electric Project Construction	Yes
6	KUNDAH	Hydro Electric Project	Yes
7	KWAR	Hydro Electric Project Construction	Yes
8	SLEEMANABAD	Tunnel	Yes
9	PARNAI	Tunnel	Yes
10	KONDHANE	Dam	Yes
11	TEESTA-VI	Hydro Electric Project	Yes

Remarks:

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

S. No.	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
1	Shongtong HEP	41627-05	01.06.2011	Yes	Yes	EIA Completed
2	Parnai Hydro Electric Project	IMS/SYS/FM/07	06.12.2024	Yes	Yes	EIA Completed

EI-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
	-	-	-	-

Remarks:

Statutory Compliance: We are in compliance with applicable Indian environmental legislation

Leadership Indicators

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

(i) Name of the area:-

-

(ii) Nature of operations:-

LI-1. Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

No independent assessment done.

LI-2. Please provide details of total Scope 3 emissions (MTCO2E) & its intensity, in the following format:

Parameter	FY 2025-26	FY 2024-25
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	-	-
Total Scope 3 emissions per rupee of turnover	-	-
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	-	-

LI-2. 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

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

As the Company provides construction services to the client, the impact assessment for the project is undertaken by the client and therefore does not fall within the Company's direct scope of responsibility.

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

As part of our commitment to environmental sustainability, we have deployed IoT-enabled Air Quality Index (AQI) monitoring screens at select sites, providing real-time visibility into PM2.5, PM10, temperature, and humidity levels. This continuous, data-driven monitoring helps us track ambient air quality trends and take timely action to safeguard the health and well-being of our employees and the communities around our sites. Building on this digital-first approach, we have also implemented IoT-based Fuel Level Monitoring Systems (FLMS) and Fuel Distribution Monitoring Systems (FDMS) across our sites, enabling accurate, real-time tracking of fuel consumption, curbing wastage and pilferage, and reducing avoidable emissions. Together, these initiatives reflect our broader strategy of leveraging IoT technology to enhance transparency, optimize resource utilization, and strengthen our environmental stewardship, reinforcing our ongoing commitment to sustainable and responsible operations.

LI-5. Does the entity have a business continuity and disaster management plan? If yes, please give details in 100 words or input web link.

Yes, comprehensive Disaster Management Plan is available across all sites to ensure preparedness and effective response to potential emergencies and disaster-related events. The plan defines emergency response procedures, roles and responsibilities, communication and escalation mechanisms, evacuation protocols, and coordination requirements to safeguard employees, assets, operations, and surrounding communities while ensuring business continuity.

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

Our major sourcing is from PSU's and Large Public Limited companies who have procedures in place for Mitigation or adaption for any adverse impact to the environment arising from Value Chain.

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

There was no assessment for environmental impact taken. However, almost 50% of the material sourced from Value Chain Partners like SAIL, IOCL, JSPL, UT, Ambuja, Wonder, ACC, Dalmia, totaling to ₹ 565 Cr. They have their own procedures in place for mitigation or adaption for any adverse impact to the environment arising from Value Chain.

We will be conducting the assessment in next FY for our top vendors.

LI-8. How many Green Credits have been generated or procured?

a. Generated by the listed entity - 0

b. Procured by the top ten (in terms of value of purchases and sales, respectively) value chain partners - 0

Remarks: Currently, the Company does not procure or generate green credits.

PRINCIPLE 7 Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent

Essential Indicators

EI-1.a. Number of affiliations with trade and industry chambers/ associations.

12

EI-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/International)
1	Builders' Association of India	National
2	Indian Concrete Institute	National
3	Indo–American Chamber of Commerce	National
4	Tunnelling Association of India	National
5	National Safety Council	National
6	Federation of Indian Export Organisations	National
7	Construction Federation of India	National
8	All India Association of Industries	National
9	Indian Roads Congress	National
10	Indian Society for Rock Mechanics and Tunnelling Technology (ISRMTT)	National
11	INCOLD	National
12	Central Board of Irrigation and Power	National

EI-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.

S. No.	Name of authority	Brief of the case	Corrective action taken
	-	-	-

Leadership Indicators

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

S. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board	Web Link, if available
	-	-	-	-	-

Remarks: Leveraging its extensive expertise, the Company's leadership has played a key role over the years in the design and construction of hydro power plants, working closely with clients. The Company actively engages with a wide range of stakeholders including industry bodies, associations, government agencies, and regulators to contribute insights on matters related to infrastructure development, renewable energy, health and safety, space, and construction. It remains committed to participating in public policy advocacy in a responsible, transparent, and ethical manner.

PRINCIPLE 8 Businesses should promote inclusive growth and equitable development

Essential Indicators

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

S. No.	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
	-	-	-	-	-	-

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

S. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the Financial Year (In INR)
	-	-	-	-	-	-

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

The Project Operating agency (Client) receives and redress the grievances of the community as principal occupier.

Client may need consultation with the Company in some of the cases which are dealt at site and Head Office level.

EI-4. Input material sourced from suppliers (by value):

Category	Current Financial Year	Previous Financial Year
Directly sourced from MSMEs/ small producers	37.52	16.88
Sourced directly from within India	100	100

Remarks: The confirmation for registration of MSME has been received from various vendors, hence increase in % of MSME sourcing.

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

Location	Current Financial Year	Previous Financial Year
Rural	71.05	66.48
Semi-Urban	0	0
Urban	8.90	33.52
Metropolitan	20.05	0

Remarks: Last year metropolitan wages were clubbed under “urban” category, whereas current year we have bifurcated “urban” and “Metropolitan”.

Leadership Indicators

LI-1. If any Social Impact Assessments have been reported in EI-1, please provide details of actions taken to mitigate any negative social impacts identified:

S. No.	Details of negative social impact identified	Corrective action taken
	-	-

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

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

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

LI-3.b. From which marginalized /vulnerable groups do you procure? - No

LI-3.c. What percentage of total procurement (by value) does it constitute? – Not Applicable

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

S. No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes / No)	Basis of calculating benefit share
	-	-	-	-

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

S. No.	Name of authority	Brief of the Case	Corrective action taken
	-	-	-

LI-6. Details of beneficiaries of CSR Projects:

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	Kiru HEP - Establishment of fabricated halls for functioning of Kendriya Vidyalay School at Dist Kishtwar to enhance educational facility in the village.	200	100
2	Kiru HEP - Ambulance service for local villagers	130	100
3	Kiru HEP - Provision for tents for Red Cross Society, Kishtwar. These tents will be utilized for setting up temporary shelters, relief camps and emergency during disaster. This will enhance the disaster preparedness and response capabilities, since Kishtwar district is prone to natural disasters like floods, landslides and earthquakes.	250	100
4	Kiru HEP - Providing of 1 no. of mobile toilet having 3 gents and 3 ladies compartments for Annual Shree Machail Mata Yatra 2025	1000	-
5	Kwar HEP- Ambulance service for local villagers.	240	100
6	Kwar HEP - Infrastructure development of Government Higher Secondary School, Nagseni, Dist Kishtwar.	400	100
7	Kwar HEP - Provision for tents for Red Cross Society, Kishtwar. These tents will be utilized for setting up temporary shelters, relief camps and emergency during disaster. This will enhance the disaster preparedness and response capabilities, since Kishtwar district is prone to natural disasters like floods, landslides and earthquakes.	200	100

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
8	Kwar HEP - Infrastructure developments, providing RO (water purifier), Water Cooler and other facilities in School.	400	80
9	Kwar HEP - Water tanker service for local villagers.	29,200	100
10	Parnai HEP - To undertake Rural Development Project such as Road Crossing, footpath etc. for General Public.	750	86.6
11	PGRW HEP - Disaster management, including relief, rehabilitation and reconstruction activities.	3,260	100
12	CIDCO HEP - Rural development projects	450	100
13	CIDCO HEP - Water pipeline work	1,000	100
14	CIDCO HEP - Distribution of interactive panel, LED screens, water purifiers etc in schools	100	100
15	CIDCO HEP - Road works	1,000	100
16	Shongtong HEP - To provide dustbins & drinkable water at various work front.	900	100
17	Subansiri HEP - Construction of Astronomy laboratory along with repair and renovation works at various Govt. Higher Secondary schools in Dhemaji district	900	100
18	Subansiri HEP - To support the Boori Boot cultural festival in Arunachal Pradesh	2,500	100

PRINCIPLE 9 Businesses should engage with and provide value to their consumers in a responsible manner

Essential Indicators

EI-1. Describe the mechanisms in place to receive and respond to consumer complaints and feedback.

- Project-related grievances are reviewed during periodic project review meetings. These meetings serve as a formal platform for discussing and resolving issues raised by customers.
- Project Directors as well as Project Controllers remain in touch with the customer throughout project construction period, ensuring that feedback is acknowledged appropriately.
- Project Monitoring Department documents major customer complaints in the Daily Progress Reports (DPRs), which are reviewed regularly for necessary action.
- Customer feedback is taken related to Design, Engineering, and Progress, Quality, Environment & Safety.

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

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

Remarks: Not applicable. The Company does not manufacture or sell consumer products.

EI-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	-	0	0	-
Advertising	0	0	-	0	0	-
Cyber - Security	0	0	-	0	0	-
Delivery of essential services	0	0	-	0	0	-
Restrictive Trade Practices	0	0	-	0	0	-
Unfair Trade Practices	0	0	-	0	0	-
Other	0	0	-	0	0	-

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

Category	Number	Reasons for recall
Voluntary recalls	-	-
Forced recalls	-	-

Remarks:

Owing to the nature of business, no such instances of product recalls were received.

EI-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.

No. The Cyber Security framework and systems are in place. The policy around has to be framed and will be done by March 2027 and Data Privacy Policy is in progress and the same to be compliant with DPDPA by October 2027.

EI-6. Provide details of any corrective actions taken or underway on issues relating to any of the following:
i. Advertising; ii. Delivery of essential services; iii. Cyber Security and data privacy of customers; iv. Re-occurrence of instances of product recalls v. penalty / action taken by regulatory authorities on safety of products / services.

No Issues related to Cyber Security or data breach has happened

EI-7. Provide the following information relating to data breaches:

a. Number of instances of data breaches: Nil

b. Percentage of data breaches involving personally identifiable information of customers: Nil

c. Impact, if any, of the data breaches: Nil

Leadership Indicators

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

https://pateleng.com/business-overview.php

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

Since the Company does not have specific products, this question is not applicable to us. Although for all our operations, the project safety plan at the worksite takes care of project safety for all the people associated with the project.

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

The Company does not have any direct presence or role in provision of essential services. However, during execution of projects and transportation of machinery/equipment, the clients and concerned public departments/authorities are informed in advance through transmittal letters and their permissions are sought for road closure, traffic diversion, isolation of utility supplies etc.

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

Not Applicable.