PG ELECTROPLAST LIMITED
CIN-L32109DL2003PLC119416
Corporate Office :
P-4/2, 4/3, 4/4, 4/5, 4/6, Site-B, UPSIDC Industrial Area, Surajpur
Greater Noida-201306, Distt. Gautam Budh Nagar (U.P.) India
Phones # 91-120-2569323, Fax # 91-120-2569131
E-mail # info@pgel.in Website # www.pgel.in

September 05, 2026

To,
The Manager (Listing)
BSE Limited,
Phiroze Jeejeebhoy
Towers, Dalal Street,
Mumbai – 400 001

Scrip Code: 533581

To,
The Manager (Listing)
National Stock Exchange of India Limited,
Exchange Plaza,
Bandra Kurla Complex,
Bandra (East),
Mumbai - 400 051

Scrip Symbol: PGEL

Sub.: Business Responsibility and Sustainability Report ("BRSR") for the Financial Year 2025-26

Dear Sir/Ma'am,

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

The BRSR forms an integral Part of the Company's Annual Report available on the website of the Company at https://pgel.in/annual_reports.html.

This is for your information and record.

For PG Electroplast Limited
DEEPESH KEDIA
Digitally signed by DEEPESH KEDIA
Date: 2026.09.05 12:19:34 +05'30'
Deepesh Kedia
Company Secretary

Business Responsibility & Sustainability Report

SECTION : A GENERAL DISCLOSURES

I. Details of the listed entity

1	Corporate Identity Number (CIN) of the Listed Entity	L32109DL2003PLC119416
2	Name of the Listed Entity	PG Electroplast Limited
3	Year of incorporation	2003
4	Registered office address	DTJ-209, 2nd Floor, DLF Tower-B, Jasola, New Delhi-110025
5	Corporate address	P-4/2 to 4/6, Site-B, UPSIDC Industrial Area, Surajpur, Greater Noida, Dist. Gautam Budh Nagar U.P.-201306
6	E-mail	investors@pgel.in
7	Telephone	0120-2569323
8	Website	www.pgel.in
9	Financial year for which reporting is being done	FY 2025-26
10	Name of the Stock Exchange(s) where shares are listed	a) National Stock Exchange of India Limited b) BSE Limited
11	Paid-up Capital	285342658
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Name: Mr. Deepesh Kedia Contact No: 0120-2569323 Email id: investors@pgel.in
13	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	The disclosures are made on consolidated basis, unless otherwise stated and excludes JV Company
14	Name of assurance provider	RINA CLASSIFICATION AND CERTIFICATION INDIA PVT. LTD
15	Type of assurance obtained	Reasonable Assurance for BRSR Core and Limited for Non-Core

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II. Products/services

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Manufacturing	Manufacturing Air Conditioners, Washing Machines, LED TVs, Air Coolers, Automotive Components, Bathroom Fittings and Consumer Electronics and its components for OEM/ODM industry.	87.8%

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	Room Air Conditioners	28192	62.2
2	Washing machine	27501	12.8
3	Air cooler	46529	1.2
4	Electronics (non-TV)	26104	6.9
5	Plastic Moulding	22207	16.6

III. Operations

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

Location	Number of mines/ Number of factories	Number of offices	Total
National	11	2	13
International	0	0	0

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	28 (States including Union Territories)
International (No. of Countries)	13 (Belgium, Brazil, Canada, China, Indonesia, South Korea, Sri Lanka, Mexico, Nepal, Serbia, Saudi Arabia, Thailand, USA)

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

Contribution of exports as a percentage of total turnover – **0.21%**

c. A brief on types of customers

PG Electroplast is an end-to-end solutions provider for product design and final product assemblies for products like Air Conditioners, Washing Machines, LED Televisions, Air Coolers, Sanitaryware, and much more. The company currently caters to both ODM and OEM demand, with a continuous focus on delivering the highest standards of quality. We operate in a dynamic environment, marked by ever-changing demands of the consumers and fierce competition from other market players. At PGEL, our customer-centric focus has consistently enabled us to meet the expectations of our consumers. We follow a proactive approach, responding with agility and catering to their demands, thus fostering

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strong relationships with our esteemed clients. The Company take pride in building an impressive roster of clients that includes leading domestic and international brands across the Indian market.

IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
		EMPLOYEES				
1.	Permanent (D)	1504	1462	97%	42	3%
2.	Other than Permanent (E)	15	13	87%	2	13%
3.	**Total employees (D + E)**	**1519**	**1475**	**97%**	**44**	**3%**
		WORKERS				
4.	Permanent (F)	698	687	98%	11	2%
5.	Other than Permanent (G)	5582	4223	76%	1359	24%
6.	**Total workers (F + G)**	**6280**	**4910**	**78%**	**1370**	**22%**

b. Differently abled Employees and workers:

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

21. Participation/Inclusion/Representation of women

Particulars	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	8	2	25%
Key Management Personnel	3	0	0%

22. Turnover rate for permanent employees and workers

(Disclose trends for the past 3 years)

Particulars	FY 2025-26 (Turnover rate in current FY)			FY 2024-25 (Turnover rate in previous FY)			FY 2023-24 (Turnover rate in previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	29%	31%	29%	22%	16%	22%	23%	9%	24%
Permanent Workers	28%	27%	27%	14%	18%	14%	17%	4%	17%

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

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

S. No.	Name of the holding/ subsidiary/ associate companies/ joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	PG Technoplast Private Limited	Wholly Owned Subsidiary	100	Yes
2	Next Generation Manufacturers Private Limited	Step-down Wholly Owned Subsidiary	100	Yes
3	Goodworth Electronics Private Limited	Joint Venture	50	No
4	PG Plastronics Private Limited	Wholly Owned Subsidiary	100	Not Operational
5	Goodworth Innovations Private Limited	Wholly Owned Subsidiary of Joint Venture	50	Not Operational
6	Goodworth Gadgets Private Limited	Wholly Owned Subsidiary of Joint Venture	50	Not Operational
7	Goodworth Optima Private Limited	Wholly Owned Subsidiary of Joint Venture	50	Not Operational
8	Goodworth Appliances Private Limited	Wholly Owned Subsidiary of Joint Venture	50	Not Operational

VI. CSR Details

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: Yes

(ii) Turnover* (in ₹) 143429.98 Lakh

(iii) Net worth* (in ₹) 267838.32 Lakh

*The figure reported is for Standalone PG Electroplast Limited, however for calculations of Intensity in Environment Indicators we have considered Consolidated turnover.

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If yes, then provide web-link for grievance redress policy)	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes. https://pgel.in/contect.html	0	0	-	0	0	-
Investors (other than shareholders)	Yes. https://pgel.in/contect.html	0	0	-	0	0	-
Shareholders	Yes. https://pgel.in/contect.html investors@pgel.in	0	0	-	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 Current Financial Year			FY 2024-25 Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Employees and workers	Yes, we have Internal mechanism in place to address grievances of our employees	0	0	-	0	0	-
Customers	Yes, https://pgel.in/contect.html	0	0	-	0	0	-
Value Chain Partners	Yes, https://pgel.in/contect.html	0	0	-	0	0	-
Other (please specify)	NA	0	0	-	0	0	-

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.

Material Identified Issue	R/O	Rationale for Identifying the Risk / Opportunity	Approach to Adapt or Mitigate (in case of Risk)	Financial Implications
GHG Emissions / Climate Change	Risk	As a manufacturer in the electroplast sector, PGEL's operations are energy-intensive and contribute to greenhouse gas emissions. Increasingly frequent extreme weather events could disrupt production schedules, damage facilities, and impact resource availability, particularly water and energy supply. Regulatory and stakeholder pressures further necessitate proactive climate action.	PGEL is adopting cleaner production technologies, increasing energy efficiency, and exploring renewable energy integration.	Negative: Potential operational disruptions and compliance costs if unmanaged; Positive: enhanced resilience, cost savings from efficiency gains.
Air Quality Ambient Emissions	Risk	Manufacturing processes, especially heating and molding in electroplast production, can generate air pollutants affecting local air quality. Poor ambient air quality could result in regulatory penalties and negative community health impacts.	PGEL employs Air Pollution Control Devices (APCDs), mist cannons, and dust suppression systems in high-dust areas. Real-time air quality monitoring is implemented across sites, and preventive maintenance ensures optimal functioning of control equipment.	Negative: Possible penalties and reputational harm if unmanaged; Positive: improved community relations and compliance assurance.

Material Identified Issue	R/O	Rationale for Identifying the Risk / Opportunity	Approach to Adapt or Mitigate (in case of Risk)	Financial Implications
Air Quality Occupational Exposure	Risk	Fumes and particulates from hot plastic processing and additives handling can impact on worker health, leading to absenteeism and reduced productivity.	PGEL has installed local exhaust ventilation and fume extraction systems in critical areas. Employees are provided with PPE, and regular workplace air quality monitoring ensures compliance with exposure limits.	Negative: Health-related costs if unmanaged; Positive: safer workplace, lower absenteeism.
Energy Management	Opportunity	Electroplast manufacturing requires significant power input. Improving energy efficiency can reduce operational costs and emissions while enhancing sustainability credentials.	PGEL undertakes periodic energy audits, replaces outdated equipment with energy-efficient alternatives, installs LED lighting, and explores renewable energy procurement.	Positive: Reduced costs, improved sustainability performance, potential eligibility for incentives.
Water Management	Risk	Water is essential for cooling and cleaning in manufacturing. Improper discharge could lead to statutory violations and community concerns.	PGEL manufacturing sites have Zero Liquid Discharge (ZLD) units, recycling treated water for gardening, cooling, and cleaning. Rainwater harvesting and regular water quality monitoring are in place.	Negative: High capital and O&M costs for water systems; Positive: compliance, reduced freshwater dependency.
Solid Waste Management	Risk / Opportunity	Production processes generate plastic scrap and packaging waste, which if unmanaged can cause environmental pollution and regulatory issues.	PGEL segregates waste at source, recycles plastic scrap into usable material, and engages authorized recyclers.	Positive: Reduced disposal costs, potential revenue from recyclables; Negative: penalties and environmental damage if unmanaged.
Human Rights	Opportunity	With a large workforce and extended value chain, ensuring human rights compliance strengthens reputation and stakeholder trust.	PGEL implements a Code of Conduct, grievance redressal mechanisms, and training on POSH, diversity, and inclusion, extending these policies to contractors and suppliers.	Positive: Enhanced brand reputation, lower legal and operational risks.
Occupational Health and Safety	Risk	Manufacturing involves high temperatures, moving machinery, and chemical exposure, posing safety risks.	PGEL conducts hazard identification and risk assessments, provides PPE, trains workers regularly, and implements emergency response systems.	Negative: Compensation and downtime costs if unmanaged; Positive: improved morale, productivity.

Material Identified Issue	R/O	Rationale for Identifying the Risk / Opportunity	Approach to Adapt or Mitigate (in case of Risk)	Financial Implications
Corporate Governance and Board Diversity	Opportunity	Strong governance and diverse leadership enhance decision-making and investor confidence.	PGEL maintains governance reviews, inducts independent directors, and sets diversity targets while ensuring regular training for board members.	Positive: Improved oversight, strategic agility, and stakeholder trust.
Risk Management & Control	Opportunity	Dynamic markets and evolving regulations require robust risk management for business continuity.	PGEL maintains an Enterprise Risk Management framework, conducts periodic reviews, and integrates risk assessment into operational planning.	Positive: Minimized business disruptions, stronger investor confidence.

SECTION : B MANAGEMENT AND PROCESS DISCLOSURES

This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the NGRBC Principles and Core Elements.

Disclosure Questions			P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes (Y=Yes)											
1.	a.	Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
	b.	Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
	c.	Web Link of the Policies, if available	P1 to P9: Code of Conduct: https://pgel.in/codes_policies.html P1: Whistleblower Policy: https://pgel.in/assets/images/codes_and_policies/VigilMechanismWhistleBlowerPolicy.pdf Risk Management Policy: https://pgel.in/assets/images/codes_and_policies/Risk%20Management%20Policy.pdf P1 to P6, P8 to P9: Quality, Environment and Occupational Health & Safety Policy. P4 and P8: CSR Policy: https://pgel.in/assets/images/codes_and_policies/CSR_POLICY.pdf P3 and P5 The following are available internally: 1) Sexual Harassment of Women at Workplace - (Prevention, Prohibition and Redressal) Policy. 2) Grievance Redressal Policy								
2.		Whether the entity has translated the policy into procedures. (Yes / No)	Y	Y	Y	Y	Y	Y	Y	Y	Y

Disclosure Questions		P1	P2	P3	P4	P5	P6	P7	P8	P9
3.	Do the enlisted policies extend to your value chain partners? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
4.	Name of the national and international codes/certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	The Company's facilities/plants are accredited to following: International Organisation for Standardisation (ISO) standards and others: - Quality Management System ISO 9001:2015 - Environment Management System ISO 14001:2015 - Occupational Health Safety Management System ISO 45001:2018 - International Automotive Task Force (IATF) 16949:2016 - UL Certification – E520496 - Bureau of Indian Standards (BIS)-Indian Standard Institute (ISI) Certifications - NABL Lab Certification								
5.	Specific commitments, goals and targets set by the entity with defined timelines, if any.	The company recognizes that improving its ESG performance is a continuous process. Currently, PGEL has set the following targets to be achieved: **Environmental targets:** 1) Reduce energy consumption per unit of production: 2% reduction by 2027. 2) 2% increase of renewable energy in operations by 2027. 3) 2% reduction annually in Intensities of scope 1 and 2 emissions by 2027. 4) 2% reduction in water consumption per unit of production by 2027. 5) 2% increase in water recycling/ reuse rate by by 2027. **Social target:** 1) Ensure zero instances of child labour and cases of modern slavery in the workforce. 2) Ensure 0% pay gap for equal work. 3) Ensure 0 violation of human rights in the supply chain. 4) Ensure 100% discrimination/ harassment complaints are addressed. **Governance Target:** 1) Ensure zero corruption, fraud and money laundering cases annually. 2) 100% resolution of identified cases for conflict of interest. 3) 100% of employees receive health & safety training.								
6.	Performance of the entity against specific commitments, goals and targets along with reasons in case the same are not met.	Not Applicable								
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)									

Ans: At PGEL Group, we believe sustainable growth is possible only when business is conducted responsibly and with accountability toward all stakeholders. While challenges remain-such as reducing our carbon footprint, standardizing ESG data across units, and enhancing employee awareness-we are steadily progressing on our journey.

We have implemented key initiatives such as solar energy adoption, CNG vehicle integration, and systematic monitoring of emissions, waste, and water usage. Our manufacturing units are certified under ISO 14001 and ISO 45001:2018, reflecting our commitment to environmental stewardship and employee well-being. Through our CSR programs, we continue to support community development and inclusive growth.

Looking ahead, we aim to enhance renewable energy usage, improve resource efficiency, and strengthen health, safety, and ESG disclosures. With clear targets and continuous stakeholder engagement, PGEL Group remains committed to building a sustainable and resilient future.

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Board of Directors								
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								

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Y	Y	Y	Y	Y	Y	Y	Y	Y	Q	Q	Q	Q	Q	Q	Q	Q	Q
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	Y	Y	Y	Y	Y	Y	Y	Y	Y	Q	Q	Q	Q	Q	Q	Q	Q	Q

11.		P1	P2	P3	P4	P5	P6	P7	P8	P9
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.	No	No	No	No	No	No	No	No	No

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

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the principles material to its business (Yes/No)	Not Applicable								
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
The entity does not have the financial or/ human and technical resources available for the task (Yes/No)									
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

SECTION : C PRINCIPLE WISE PERFORMANCE DISCLOSURE

This section is aimed at helping entities demonstrate their performance in integrating the Principles and Core Elements with key processes and decisions. The information sought is categorized as “Essential” and “Leadership”. While the essential indicators are expected to be disclosed by every entity that is mandated to file this report, the leadership indicators may be voluntarily disclosed by entities which aspire to progress to a higher level in their quest to be socially, environmentally and ethically responsible.

1 PRINCIPLE

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

Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	1	Corporate Governance & Board Effectiveness, Business Ethics, Code of Conduct & Anti- Bribery/ Anti-Corruption, Risk Management & Crisis Management, Regulatory & Statutory Compliance, ESG, Sustainability & Occupational Health & Safety	100%
Key Managerial Personnel	6		100%
Employees other than BoD and KMPs	121	Occupational Health & Safety (OHS) / Health & Safety, Anti-Bribery & Anti- Corruption, Code of Conduct, 5S Workplace Organization, Prevention of Sexual Harassment (POSH), First Aid & CPR, Fire Safety & Emergency Preparedness, Fire Mock Drill	69%
Workers	103	Occupational Health & Safety (OHS) / Health & Safety, Anti-Bribery & Anti- Corruption, Code of Conduct, 5S Workplace Organization, Prevention of Sexual Harassment (POSH), First Aid & CPR, Fire Safety & Emergency Preparedness, Fire Mock Drill	56%

2. **Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year, in the following format.**

   (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website):

	Monetary				
	NGRBC Principle	**Name of the regulatory/ enforcement agencies/ judicial institutions**	**Amount (In INR)**	**Brief of the case**	**Has an appeal been preferred? (Yes/No)**
Penalty/ Fine	NA	NA	0	NA	NA
Settlement	NA	NA	0	NA	NA
Compounding fee	NA	NA	0	NA	NA
		Non-Monetary			
Imprisonment	NA	NA	0	NA	NA
Punishment	NA	NA	0	NA	NA

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

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

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

   Ans: Yes, PGEL has a comprehensive Anti-Corruption and Anti-Bribery Policy embedded within its Code of Conduct for Directors and Employees, which outlines the Company's commitment to maintain the highest standards of integrity, transparency, and ethical conduct.

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Directors	No such disciplinary action has been taken by any law enforcement agency for charges of bribery/corruption.	
KMPs		
Employees		
Workers		

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

	FY 2025-26 (Current Financial Year)		FY 2024-25 (Previous Financial Year)	
	Number	**Remarks**	**Number**	**Remarks**
Number of complaints received in relation to issues of Conflict of Interest of the Directors	No such complaints have been received.			
Number of complaints received in relation to issues of Conflict of Interest of the KMPs				

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

Ans: This is not applicable as there are no instances of corruption or conflict of interest.

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Number of days of accounts payables	110 Days	107 Days

9. **Open-ness of business**

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

Parameter	Metrics	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Concentration of Purchases	Purchases from trading houses as % of total purchases	5.94%	2%
	Number of trading houses where purchases are made from	543	369
	Purchases from top 10 trading houses as % of total purchases from trading houses	86.12%	65%
Concentration of Sales	Sales to dealers/ distributors as % of total sales	NA	NA
	Number of dealers/ distributors to whom sales are made	NA	NA
	Sales to top 10 dealers/distributors as % of total sales to dealers/ distributors	NA	NA
Share of RPTs in	Purchases (Purchases with related parties/total Purchases) (%)	31.92%	13%
	Sales (Sales to related parties/ Total sales)	32.77%	17%
	Loans & advances (Loans & advances given to related parties/ Total loans & advances)	96.16%	99%
	Investments (Investments in related parties/ Total investments made)	99.96%	98%

Leadership Indicators

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

Total number of awareness programmes held	Topics / principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
52	• Environmental protection and sustainability (pollution control, waste management, ROHS compliance, reducing non-degradable plastics, plantation initiatives) • Compliance with applicable labour laws and statutory regulations • Human rights and fair labour practices • Business ethics and responsible business conduct • Compliance with government regulations (GST, wages, ESI, PF and other statutory requirements) • Environment, Health & Safety (EHS) awareness and safe working practices • Sustainable supply chain and responsible sourcing practices • Adherence to the Company's Code of Conduct, Health & Safety Policy, and sustainability commitments • Contractor and vendor management best practices through regular engagement and awareness sessions	9.06%

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.**

Ans: Yes. Every Director at the first meeting of the Board in which he participates as a director and thereafter at the first meeting of the Board in every financial year or whenever there is any change in the disclosures already made, then at the first Board meeting held after such change, discloses his concern or interest in any company or companies or bodies corporate, firms, or other association of individuals which include the shareholding in the Form MBP-1 pursuant to section 184 of the Companies Act, 2013.

2 PRINCIPLE

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

Essential Indicators

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

Particulars	FY 2025-26 (Current FY)	FY 2024-25 (Previous FY)	Details of improvements in environmental and social impacts
R&D	66.36%	13.6%	R&D expenses are incurred for betterment of electricity consumption and to improve better star rating.
Capex	0.024%	2.88%	Capex for setting up the R&D lab.

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

Ans. At present, the Company does not have formalized procedures specifically dedicated to sustainable sourcing. However, we acknowledge the growing importance of integrating environmental and social considerations into procurement practices. As part of our broader sustainability agenda, we are exploring frameworks and best practices to embed sustainability principles into our sourcing decisions over time.

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

Ans. Not Applicable

3. **Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.**

Ans: As a B2B organization, PG Group does not directly engage in the reclamation of end-of-life products from individual end-users. However, recognizing its extended responsibility toward environmental sustainability and circular economy goals, the Company has established formal partnerships with authorized waste handlers and Producer Responsibility Organizations (PROs) to manage the recovery, recycling, and safe disposal of various types of waste generated during manufacturing operations. These include plastics (including packaging materials), e-waste, and hazardous waste.

Through these partnerships, PG Group ensures that the collection and disposal processes are carried out in compliance with applicable environmental regulations and industry best practices. The PROs and waste management partners are selected based on their certifications, operational capabilities, and adherence to environmental and safety norms. They are responsible for collecting waste materials as per the collection targets defined under applicable laws and extended producer responsibility (EPR) frameworks.

In the case of plastic waste, especially packaging material generated during inward and outward logistics, PG Group works with certified recyclers to ensure that plastic is appropriately segregated, stored, and sent for recycling or energy recovery. Similarly, for e-waste generated during manufacturing processes-such as damaged electrical components or discarded electronic equipment-the Company engages with authorized e-waste recyclers who follow environmentally sound dismantling and disposal methods. For hazardous waste such as used oils, solvents, chemical containers, or contaminated materials, the Company follows a stringent hazardous waste management protocol, ensuring that such waste is handled, stored, and transported securely to approved treatment, storage, and disposal facilities (TSDFs).

By collaborating with expert agencies and following a responsible waste management approach, PG Group ensures that its environmental footprint is minimized, legal compliance is maintained, and sustainability commitments are honored, even beyond the immediate scope of product usage.

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.**

Ans. Yes, Extended Producer Responsibility (EPR) is applicable to PG Group's operations, particularly in relation to plastic packaging, e-waste, and other regulated waste streams generated during manufacturing. The Company is in the process of implementing a structured EPR waste collection and management plan, which is being aligned with the guidelines issued by the Central and State Pollution Control Boards. This plan outlines roles, responsibilities, and processes for the collection, segregation, and recycling of waste generated from the Company's activities, including packaging materials, obsolete equipment, and other industrial waste.

PG Group's waste management strategy is designed to go beyond mere compliance and integrate broader sustainability goals. At the core of the strategy is the principle of waste minimization at the source, followed by recovery, recycling, and responsible disposal. The Company actively partners with certified waste handlers, recyclers, and Producer Responsibility Organizations (PROs) to ensure that collection targets are met, and all relevant data and documentation are maintained for regulatory audits. This helps ensure transparency and traceability across the waste management value chain.

Moreover, PG Group continuously monitors developments in environmental regulations and amends its processes accordingly. The Company regularly conducts internal reviews and compliance checks to assess the effectiveness of its waste management systems and to drive improvements. Awareness programs and employee engagement initiatives further reinforce responsible behavior towards waste handling within the organization.

Leadership Indicators

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

NIC Code	Name of Product/ Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective/ Assessment was conducted	Whether conducted by independent external agency (Yes/ No)	Results communicated in public domain (Yes/ No) If yes provide web-link
No Life Cycle Perspective / Assessments (LCA) have been conducted by the entity for any of its products.					

In line with its ongoing commitment to sustainability and environmental stewardship, PG Group has initiated Life Cycle Assessments (LCA) for selected Room Air Conditioning (RAC) products. These assessments are currently underway and are designed to comprehensively evaluate the environmental impact of these products across their entire lifecycle-from raw material extraction, manufacturing, and distribution to usage and end-of-life disposal. The objective is to gain detailed insights into the environmental footprint associated with each stage of the product's life, thereby identifying key areas where improvements can be made to reduce emissions, conserve resources, and promote circularity.

This initiative reflects PG Group's proactive approach toward embedding sustainability into product development and decision-making processes. By leveraging the LCA methodology, the Company aims to not only ensure regulatory compliance but also strengthen its contribution to global climate goals and sustainable consumption practices. The assessments are being conducted in collaboration with technical experts and aligned with internationally recognized standards.

PG Group remains actively engaged in the evaluation process and is focused on integrating the findings into its sustainability roadmap. The Company anticipates sharing the outcomes and actionable insights derived from the LCA studies in the next financial year, demonstrating transparency and continued progress towards greener, more responsible products.

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

Name of Product /Service	Description of the risk / concern	Action Taken
NA	NA	NA

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

Indicate input material	Recycled or re-used input material to total material	
	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
NIL		

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

	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	NA	NA	NA	NA	NA	NA
E-waste	NA	NA	NA	NA	NA	NA
Hazardous waste	NA	NA	NA	NA	NA	NA
Other waste	NA	NA	NA	NA	NA	NA

As a B2B organization, we do not directly reclaim products or packaging at the end of their life cycle, as our business model does not involve direct engagement with end-users.

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

	Reclaimed products and their packaging materials as % of total products sold in respective category
NA Indicate Product Category	NA

PRINCIPLE 3

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

Essential Indicators

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number C	% (C/A)	Number (D)	% (D/A)	Number E	% (E/A)	Number (F)	% (F/A)
Permanent employees											
Male	1462	1462	100%	1462	100%	0	0%	0	0%	604	41%
Female	42	42	100%	42	100%	42	100%	0	0%	17	41%
Total	**1504**	**1504**	**100%**	**1504**	**100%**	**42**	**3%**	**0**	**0%**	**621**	**41%**
Other than Permanent employee											
Male	13	11	85%	12	92%	0	0%	0	0%	0	0%
Female	2	2	100%	2	100%	2	100%	0	0%	0	0%
Total	**15**	**13**	**87%**	**14**	**93%**	**2**	**13%**	**0**	**0%**	**0**	**0%**

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

Category	% of workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number C	% (C/A)	Number (D)	% (D/A)	Number E	% (E/A)	Number (F)	% (F/A)
Permanent workers											
Male	687	687	100%	687	100%	0	0%	0	0%	604	88%
Female	11	11	100%	11	100%	11	100%	0	0%	11	100%
Total	**698**	**698**	**100%**	**698**	**100%**	**11**	**2%**	**0**	**0%**	**615**	**88%**
Other than Permanent workers											
Male	4223	4223	100%	4223	100%	0	0%	0	0%	0	0%
Female	1359	1359	100%	1359	100%	1359	100%	0	0%	0	0%
Total	**5582**	**5582**	**100%**	**5582**	**100%**	**1359**	**24%**	**0**	**0%**	**0**	**0%**

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

	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Cost incurred on wellbeing measures as a % of total revenue of the company	0.07%	0.2%

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

Benefits	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	98.25%	98.40%	Y	96.30%	98.24%	Y
Gratuity	99.92%	100.00%	Y	99.66%	100.00%	Y
ESI	5.48%	46.97%	Y	15.94%	52.81%	Y

3. **Accessibility of workplaces**

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

Ans. Yes, the Company ensures that its office premises are accessible to differently abled employees and workers through the provision of facilities such as wheelchairs and lifts.

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.**

Ans. The Company is committed to providing equal opportunity to all individuals, including persons with disabilities, in accordance with the Rights of Persons with Disabilities Act, 2016. We ensure a non-discriminatory, inclusive, and accessible work environment that promotes dignity, respect, and equal participation. The recruitment, training, promotion, and career development processes are based solely on merit and job requirements, without bias or discrimination on the basis of disability. Necessary accommodation and support, such as accessible infrastructure, assistive devices, and modified workspaces, are provided wherever required. Grievance redressal mechanisms are in place to address any complaints of discrimination or unfair treatment. Awareness programs are conducted to sensitize employees and promote a culture of inclusion. The policy applies to all employees and candidates across levels and functions. Regular reviews and updates ensure continued compliance with legal requirements and evolving best practices.

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	NA	NA	NA	NA
Female	NA	NA	NA	NA
Total	**NA**	**NA**	**NA**	**NA**

Note: None of our employees or workers took parental leave.

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

	Yes/No, (If Yes, then give details of the mechanism in brief)
Permanent Workers Other than Permanent Workers Permanent Employees Other than Permanent Employees	The Company has established multiple channels for receiving and addressing employee grievances to ensure fair, timely, and confidential resolution. These include the POSH Internal Committee for handling workplace harassment cases, the Works Committee for general concerns, and Locational Works Committee members for site-specific issues. Additionally, Business Human Resources (HR) representatives are available to support grievance redressal at the departmental level. Each of these mechanisms is designed to provide employees with accessible platforms to voice their concerns. All grievances are managed in alignment with the Company's internal policies and applicable legal guidelines. This multi-tiered structure helps ensure transparency, accountability, and employee well-being. It reflects the Company's ongoing commitment to maintaining a safe, respectful, and inclusive work environment.

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

Category	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Total employees / workers in respective category (A)	No. of employees / Workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Total Permanent Employees	0	0	0	0	0	0
Male	0	0	0	0	0	0
Female	0	0	0	0	0	0
Total Permanent Worker	0	0	0	0	0	0
Male	0	0	0	0	0	0
Female	0	0	0	0	0	0

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

Category	FY 2025-26 Current Financial Year					FY 2024-25 Previous Financial Year				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C/ A)		No.(E)	% (E / D)	No. (F)	% (F/ D)
Employees										
Male	1462	1009	69%	911	62%	1129	804	71%	787	70%
Female	42	27	64%	23	55%	35	17	48%	16	46%
Total	**1504**	**1036**	**69%**	**934**	**62%**	**1164**	**821**	**71%**	**803**	**69%**
Workers										
Male	687	636	93%	579	84%	669	326	49%	300	45%
Female	11	9	82%	8	73%	11	5	45%	7	64%
Total	**698**	**645**	**92%**	**587**	**84%**	**680**	**331**	**49%**	**307**	**45%**

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

Category	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	1462	851	58%	1129	790	70%
Female	42	20	48%	35	14	40%
Total	**1504**	**871**	**58%**	**1164**	**804**	**69%**
Workers						
Male	687	585	85%	669	518	77%
Female	11	6	55%	11	3	27%
Total	**698**	**591**	**85%**	**680**	**521**	**77%**

10. **Health and safety management system:**

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

Ans. Yes, the PGEL Group has a comprehensive Health & Safety (H&S) Management System in place. The Occupational Health & Safety (OHS) system covers all stakeholders including employees, contract workers, vendors, and visitors. Our manufacturing units are also certified under ISO 45001.

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

Ans. The Company place strong emphasis on workplace safety and regularly conducts Health and Safety training sessions for both employees and contract workers, focusing on the importance of recognizing and reporting unsafe practices and conditions. To proactively manage risks, the Company follows a structured Hazard Identification & Risk Assessment (HIRA) system, through which work-related hazards are systematically identified and risks are assessed. In addition, the Company adopts multiple approaches such as quantitative analysis, internal and external safety audits to strengthen its safety framework. To ensure continuous monitoring and improvement, the Company conducts monthly internal cross-plant audits as well as safety leadership audits, which enable a thorough evaluation of workplace hazards. Furthermore, weekly cross-functional team (CFT) internal audits are carried out, reinforcing the culture of accountability and ensuring adherence to the highest standards of occupational health and safety.

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

Ans. Yes, the Company has established multiple mechanisms through which employees and workers can report work-related hazards. Employees are encouraged to report workplace hazards, near misses, and incidents using structured reporting formats such as the Near Miss Format and Incident Format. In addition, suggestion boxes have been placed at multiple strategic locations within the company premises, allowing employees to drop their input and recommendations related to safety and workplace improvements. Furthermore, in line with the Company's governance plan, a dedicated EHS Committee is convened on a monthly basis, providing a formal platform for reviewing safety concerns, addressing reported issues, and driving continuous improvement in health, safety, and environmental performance.

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

Ans. Yes ,Employees and workers have access to non-occupational medical healthcare services like pre- employment and periodic health checkup.

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

Safety Incident/Number	Category	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	0	0
Total recordable work-related injuries	Employees	0	0
	Workers	0	0

Safety Incident/Number	Category	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill health (excluding fatalities)	Employees	0	0
	Workers	0	0

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

Ans. PGEL places the highest priority on ensuring the health and safety of its employees and contract workers. Entity ensures a safe and healthy workplace by implementing comprehensive measures that address hazard identification, risk assessment, safety training, and the provision of personal protective equipment (PPE) to all employees. Dedicated safe and healthy environments, including rest areas, are provided for employees.

Key Health & Safety Initiatives and Programs:

- **Health & Safety Programs:** Top-driven Health and Safety management programs, regular health and safety awareness initiatives, and fostering a strong safety culture through active employee engagement and communication.
- **Safety Systems & Protocols:** Strict safety protocols, hazard reporting digitisation for near-misses and incidents, and maintaining safety systems such as fire alarms and sprinklers.
- **Training & Inspections:** Conducting routine safety inspections, preventive maintenance, and safety drills to identify and mitigate hazards promptly.
- **Governance & Reviews:** SHEE reviews by the Board EHS Committee and continuous improvement through feedback and monitoring.
- **Certifications:** Integrated management system certifications (ISO 45001 and ISO 14001) to ensure compliance with international standards.

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

	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0	NA	0	0	NA
Health & Safety	0	0	NA	0	0	NA

14. **Assessments for the year:**

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

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

Ans.

No corrective action was required during the reporting period, as there were no safety-related incidents or significant risks/ concerns identified from assessments of health and safety practices and working conditions.

However, the Company has established and continues to maintain a robust set of proactive safety measures to ensure a healthy and risk-free workplace. These include:

- Conducting safety inductions for all personnel and regular training on the correct usage of Personal Protective Equipment (PPE).

- Routine inspections of tools, equipment, and work areas, along with periodic risk assessments to identify potential hazards.
- On-site supervision to reinforce safe work behaviour, complemented by daily toolbox talks and safety briefings in line with SHE (Safety, Health & Environment) guidelines.
- Maintaining an active Emergency Response System, encouraging the reporting of near misses, and fostering a proactive safety culture through continuous observation, feedback, and employee engagement.

Leadership Indicators

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

   Ans. Yes for both Employees and workers.

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

   Ans. The Company actively monitors the statutory compliance of its value chain partners, ensuring alignment with relevant laws and regulations. During invoice processing, due diligence is a standard practice. We mandate that vendors make appropriate deductions for PF, ESI, and GST. To uphold legal compliance, timely payments are also ensured for employees, workers, and vendors.

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

	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Employees	0	0	0	0
Workers	0	0	0	0

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)**

   Ans. The entity provides transition assistance programs to facilitate continued employability and manage career endings resulting from retirement or termination of employment. For example, employees retiring from the company are offered career counseling, skill development workshops, and job placement support to help them smoothly transition into post-retirement opportunities or new employment.

5. **Details on assessment of value chain partners:**

	% of value chain partners (by value of business done with such partners) that were assessed
Health and Safety Practices	3.77%
Working Conditions	3.77%

6. **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 of value chain partners.**

   Ans. No Such Incident or risk identified.

4 PRINCIPLE

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

Essential Indicators

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

Ans. Effective stakeholder engagement is crucial for PGEL to build trust, enhance transparency and ensure alignment between its sustainability objectives and broader expectations. The key internal and external stakeholders of the Company have been identified through a comprehensive assessment conducted in consultation with the management. These stakeholder groups are integral to the organization and support PGEL in strengthening its governance framework, enhancing credibility and maintaining a positive reputation.

In alignment with this understanding, the Company maintains continuous engagement with its stakeholders to meet their expectations, identify and manage associated risks, and support informed, sustainable decision-making processes.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other)	Frequency of engagement (Annually/ Half yearly/Quarterly / Others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Investors/ Shareholders	No	General Meetings, Annual Report, Investor/Analyst Meet /Earnings Call, Company Website	Quarterly, Half Yearly, Yearly and as and when required	To comply all statutory requirements and to communicate the Company's performance which fosters trust and confidence among all Investors/ stakeholders
Banks/ Financial Institutions	No	Annual Reports, Earning calls, Mandatory reports and updates, Company Website	As per the requirement	Business performance and development, assessment of risks.
Employees	No	Company website, emails, circulars, notices. Performance reviews and awareness sessions. Engagement activities like festival celebrations, health check-ups, trainings, sports, etc.	Regular basis	Trainings, skill upgradation, Health and safety, Performance appraisal Reward and recognition.
Suppliers and Vendors	No	Emails, calls, contracts supplier meets, Company website.	Regular basis	Business developments, pricing, quality, audits, etc.
Community	No	CSR Projects and implementation	Regular basis	Skill development and employment opportunities and social wellbeing of community members.
Regulators / Govt. Authorities	No	Reports, Returns, Mandatory regulatory filings and emails	As per the statutory requirements	Compliance with applicable laws and regulations

Leadership Indicators

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

   Ans. The organisation regularly engages with the stakeholders i.e., investors, customers, suppliers, employees, etc., through various communication channels. Also, dedicated departments within the organisation interact and consult with the stakeholders on concerned Environment, Social and Governance issues. The relevant departments notify with updates and feedback from stakeholder consultation meetings/engagements. The organisation also has a CSR committee to review, monitor, and provide strategic direction to its CSR practices and social initiatives. Additionally, the Risk Management Committee plays a crucial role in identifying risks that can potentially impact operations and developing policies and strategies to minimize these risks.

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 input received from stakeholders on these topics were incorporated into policies and activities of the entity.**

   Ans. Yes, the organisation consistently engages in stakeholder consultations, actively seeking input from relevant parties as it plays a key role in supporting the identification and management of environmental and social issues. Inputs have been gathered from conferences, seminars, and workshops attended, meetings and feedback received from government and regulatory bodies, participation in working groups and committees within trade associations, Investor meetings and interactions, Communications through digital and print media, Corporate social responsibility (CSR) initiatives and engagements. These inputs help inform the Company's approach to sustainability and ensure alignment with stakeholder expectations.

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

   Ans. The organization's commitment to community development extends beyond legal obligations. It is committed towards sustainable development of the communities in the areas where it operates. Through CSR initiatives, the organisation addresses key areas such as skill development, education, health, etc. We try and reach out to the most vulnerable and marginalized groups within the community and contribute towards their upliftment and empowerment. The organization also engages community members to address their needs and concerns. The details of initiatives are specified in the Corporate Social Responsibility Annexure of the Board Report.

5

PRINCIPLE

Businesses should respect and promote human rights.

Essential Indicators

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

Category	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
Employees						
Permanent	1504	1187	79%	1164	914	79%
Other than permanent	15	15	100%	7	2	29%
Total Employees	**1519**	**1202**	**79%**	**1171**	**916**	**78%**
Workers						
Permanent	698	670	96%	680	604	89%
Other than permanent	5582	4660	83%	7497	5692	76%
Total Workers	**6280**	**5330**	**85%**	**8177**	**6296**	**77%**

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

Category	FY 2025-26 Current Financial Year					FY 2024-25 Previous Financial Year				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent	1504	0	0%	1504	100%	1164	0	0%	1164	100%
Male	1462	0	0%	1462	100%	1129	0	0%	1129	100%
Female	42	0	0%	42	100%	35	0	0%	35	100%
Other than Permanent	15	0	0%	15	100%	7	0	0%	7	100%
Male	13	0	0%	13	100%	6	0	0%	6	100%
Female	2	0	0%	2	100%	1	0	0%	1	100%
Workers										
Permanent	698	47	7%	639	92%	680	0	0%	680	100%
Male	687	44	6%	631	92%	671	0	0%	671	100%
Female	11	3	27%	8	73%	9	0	0%	9	100%
Other than Permanent	5582	1081	19%	4501	81%	7497	41	0.55%	7456	99.45%
Male	4223	598	14%	3625	86%	6446	31	0.48%	6415	99.52%
Female	1359	483	36%	876	64%	1051	10	0.95%	1041	99.05%

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

a. **Median remuneration/wages:**

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category (Rs in lakhs)	Number	Median remuneration/ salary/ wages of respective category (Rs in lakhs)
Board of Directors (BoD)	6	224.36	2	0*
Key Managerial Personnel	3#	115.44	0	0
Employees other than BoD and KMP	1462	4.31	42	4.64
Workers	687	2.99	11	2.34

Note:

1. *Female Directors receiving only sitting fee is not considered as remuneration.
2. #One KMP resigned during the year and another KMP was appointed.

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

	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Gross wages paid to women as % of total wages	3.29%	3.51%

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).**

Ans. We have established a "Human Rights Committee" responsible for identifying, assessing, and addressing human rights impacts linked to our operations. This focal point ensures alignment with relevant laws, international standards, and our internal policies, and works closely with cross-functional teams to monitor and mitigate potential human rights risks.

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

Ans. Yes, we have internal mechanisms to address human rights grievances, including a grievance redressal system, a whistleblower policy, and oversight by our HR/Compliance team. All complaints are handled confidentially, investigated promptly, and resolved with appropriate action.

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

	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	0	0	-	0	0	-
Discrimination at workplace	0	0	-	0	0	-
Child Labour	0	0	-	0	0	-
Forced Labour / Involuntary Labour	0	0	-	0	0	-
Wages	8	0	Wage related complaints	0	0	-
Other human rights related issues	0	0	-	0	0	-
Other Employee Grievances	0	0	-	0	0	-

7. **Complaints filed under the sexual harassment of women at workplace (Prevention, Prohibition and redressal) Act, 2013 in the following format:**

	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Total complaints reported under sexual harassment on of women at workplace (Prevention, Prohibition and Redressal) act 2013 (POSH)	0	0
Complaints on POSH as a % of female employees/ workers	0%	0%
Complaints on POSH upheld	0	0

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

Ans. The Company has a zero-tolerance policy towards harassment of any kind, including sexual harassment.

PGEL Group has established robust policies and procedures to safeguard complainants in cases of discrimination and harassment. These include strict confidentiality measures, explicit anti-retaliation provisions, and dedicated support mechanisms through the HR department or a designated internal committee to ensure that no adverse consequences arise from filing a complaint.

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

Ans. While the Company does not currently incorporate specific human rights clauses in its business agreements or contracts, it actively encourages all value chain partners to uphold responsible business practices and comply with applicable laws and regulations.

10. **Assessment for the year**

	% of PGEL plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	27.27%
Forced/ involuntary labour	27.27%
Sexual harassment	27.27%
Discrimination at workplace	27.27%
Wages	27.27%
Others – please specify	NA

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

    Ans. There were no significant risks/concerns arising from the assessments.

Leadership Indicators

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

   Ans. No business process has been modified or introduced as a result of addressing human rights grievances or complaints during this period.

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

   Ans. No human rights due diligence has been conducted during the reporting period.

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?**

   Ans. Yes, the premise/office of the entity is accessible to differently abled visitors as per the requirements of the Rights of Persons with Disabilities Act, 2016.

4. **Details on assessment of value chain partners:**

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual harassment	3.05%
Discrimination at workplace	3.05%
Child labour	3.05%
Forced/ involuntary labour	3.05%
Wages	3.05%
Others – please specify	3.05%

Note: The Company expects all value chain partners to adhere to its Sustainability Policy as well as to comply with applicable laws and regulations in the jurisdictions where they operate.

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

   Ans. Not Applicable

6 PRINCIPLE

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

Essential Indicators

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

Parameter	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
From renewable sources (GJ)		
Total electricity consumption (A)	27,964.20	26,956.19
Total fuel consumption (B)	0	0
Energy consumption through other sources (C)	0	0
Total energy consumed from renewable sources (A+B+C)	**27,964.20**	**26,956.19**
From non-renewable sources (GJ)		
Total electricity consumption (D)	1,84,231.40	2,59,893.29
Total fuel consumption (E)	21,976.15	37,007.00

Parameter	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Energy consumption through other sources (F)	0	0
Total energy consumed from non- renewable sources (D+E+F)	**2,06,207.55**	**2,96,900.29**
Total energy consumed (A+B+C+D+E+F) in GJ	**2,34,171.75**	**3,23,856.48**
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations in INR lakhs)	0.32	0.67
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed/Revenue from operations adjusted for PPP in Lakhs)	6.41	13.49
Energy intensity in terms of physical output (GJ/Tonnes of Production	2.01	3.71
Energy intensity (optional) – the relevant metric may be selected by the entity	NA	NA

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

Yes, If yes, name of the external agency. - RINA CLASSIFICATION AND CERTIFICATION INDIA PVT. LTD

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.**

   Ans. No, none of the facilities have been identified as designated consumers (DCs) under performance, Achieve and Trade (PAT) scheme of Government of India

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

Parameter	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Water withdrawal by source (in kilolitres)		
(i) Surface water	0.00	0.00
(ii) Groundwater	54,655.64	33,24,200.00
(iii) Third party water	49,179.10	32,330.00
(iv) Seawater / desalinated water	0.00	0.00
(v) Others	0.00	1,553.00
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	**1,03,834.74**	**33,58,083.00**
Total volume of water consumption (in kilolitres)	**1,03,834.74**	**33,58,083.00**
Water intensity per rupee of turnover (Total water consumption in Kilolitres / Revenue from operations in Lakhs INR)	0.14	6.90
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) * (Total water consumption in Kilolitres / Revenue from operations adjusted for PPP in Lakhs)	2.84	139.92
Water intensity in terms of physical output (Kilo litres/ Tonnes of Production)	0.89	38.48
Water intensity (optional) – the relevant metric may be selected by the entity	NA	NA

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

Yes, If yes, name of the external agency. - RINA CLASSIFICATION AND CERTIFICATION INDIA PVT. LTD

4. **Provide the following details related to water discharged:**

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

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

Yes, If yes, name of the external agency. - RINA CLASSIFICATION AND CERTIFICATION INDIA PVT. LTD

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

Ans. Yes, the entity has implemented a Zero Liquid Discharge (ZLD) mechanism at around 50% of its operational locations. These systems treat and recycle all wastewater within the premises, ensuring no liquid effluent is released externally. This approach helps reduce freshwater consumption and mitigates environmental impacts.

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

Parameter	Please specify unit	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
NOx	μg/m³	32.73	29.2
SOx	μg/m³	19.02	22.9
Particulate matter (PM)	μg/m³	80.74	53.1
Persistent organic pollutants (POP)		NA	NA
Volatile organic compounds (VOC)		NA	NA
Hazardous air pollutants (HAP)		NA	NA
Others – please specify		NA	NA

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency- RINA CLASSIFICATION AND CERTIFICATION INDIA PVT. LTD

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

Parameter	Unit	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	15,339.15	6,011.33
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	36,334.53	52,950.85
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations in INR lakhs)	Metric tonnes of CO2 equivalent /INR	0.07	0.12
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP in Lakhs)	Metric tonnes of CO2 equivalent /INR Operations adjusted for PPP	1.42	2.46
Total Scope 1 and Scope 2 emission intensity in terms of physical output	Metric tonnes of CO2 equivalent / Production	0.44	0.68
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity		NA	NA

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

Yes, If yes, name of the external agency. - RINA CLASSIFICATION AND CERTIFICATION INDIA PVT. LTD

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

Ans. The PG Group has actively implemented projects to reduce Greenhouse Gas (GHG) emissions as part of its broader commitment to environmental sustainability and climate responsibility.

One of the key initiatives in this regard is the transition to Compressed Natural Gas (CNG) vehicles for logistics and material movement operations. By replacing conventional diesel and petrol powered vehicles with CNG-powered alternatives, the Group has significantly lowered direct (Scope 1) CO_2 emissions and other harmful pollutants. CNG, being a cleaner-burning fuel, offers measurable reductions in carbon intensity while also delivering long-term operational benefits such as reduced fuel costs and lower vehicle maintenance requirements. This shift aligns with national vehicular pollution control objectives and supports broader climate change mitigation targets.

Another major initiative is the installation of solar power systems to offset electricity consumption from fossil fuel-based grid sources. The renewable energy generated directly contributes to reducing indirect (Scope 2) emissions, lowering the Group's overall carbon footprint.

In addition to fleet decarbonization and renewable energy adoption, the Group regularly monitors its energy consumption and carbon footprint across all units and processes. Future phases of the GHG reduction strategy include:

- Expanding renewable energy capacity.
- Optimizing energy efficiency in manufacturing operations.

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

Parameter	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Total Waste generated (in metric tonnes)		
Plastic waste (A)	299.71	1,098.22
E-waste (B)	26.37	10.93
Bio-medical waste (C)	-	0
Construction and demolition waste (D)	-	0
Battery waste (E)	-	0
Radioactive waste (F)	-	0
Other Hazardous waste. Please specify, if any. (G)	582.76	177.256
Other non-hazardous waste generated. (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	4,960.90	0
Total (A+B + C + D + E + F + G + H)	**5,869.74**	**1,286.41**
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations in INR lakhs)	0.0079	0.0026
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP in lakhs)	0.1607	0.054
Waste intensity in terms of physical output in tons of production	0.0503	0.015
Waste intensity (optional) – the relevant metric may be selected by the entity	NA	NA
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	-	65.93
(ii) Re-used	-	0
(iii) Other recovery operations	-	0
Total	**-**	**65.93**
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	3.18	0
(ii) Landfilling	-	0
(iii) Other disposal operations	-	1,220.48
Total	**3.18**	**1220.48**

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

Yes, If yes, name of the external agency. - RINA CLASSIFICATION AND CERTIFICATION INDIA PVT. LTD

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 waste.**

Ans. The PG Group is committed to responsible waste management practices across all its manufacturing and operational facilities. In alignment with environmental compliance requirements and sustainability objectives, the company has implemented systematic processes for handling both hazardous and non-hazardous waste.

Hazardous waste generated at the Company's plants primarily consists of used oil and other lubricants arising from production and maintenance activities. This waste is collected in designated storage areas with proper labeling and safety measures, as per the guidelines prescribed by the Pollution Control Boards. The hazardous waste is then handed over to government-authorized handlers and recyclers who are licensed for environmentally sound disposal. This ensures complete traceability and compliance with the Hazardous and Other Wastes (Management and Transboundary Movement) Rules, 2016. Regular audits, record-keeping, and submission of returns to statutory authorities further strengthen the Company's adherence to legal frameworks.

In addition to hazardous waste, the Company also manages a significant amount of non-hazardous waste, which is primarily generated from day-to-day office operations and production-related packaging activities. This waste mainly includes paper, cardboard, plastic wrapping, thermocol, and miscellaneous disposables. To enhance waste segregation efficiency, clearly marked bins and collection zones are placed across factory and office premises. Employees are sensitized and encouraged to follow the correct segregation process at source, ensuring that recyclable and non-recyclable materials are handled appropriately.

All recyclable non-hazardous waste is regularly sent to certified and approved waste management vendors for processing, recycling, or reuse, in accordance with environmental best practices. These efforts not only reduce landfill contribution but also support the principles of circular economy and resource optimization. Waste metrics are monitored to evaluate reduction trends and efficiency improvements.

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:**

Ans. The PG Group confirms that it does not have any offices or manufacturing operations located within or directly adjacent to ecologically sensitive areas such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, or coastal regulation zones where specific environmental clearances or approvals are mandatory. While there may be ecologically important zones situated within a 2 km radius of some of the Company's premises, the operations themselves are not within those protected or regulated areas. The Company ensures compliance with all applicable environmental regulations and continues to monitor its environmental impact through regular assessments and statutory clearances.

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	NA	NA	NA

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

Name and brief details	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
No projects undertaken by the entity in the current financial year required Environmental Impact Assessment under applicable laws.					

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:**

Ans. Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder are all applicable to PGEL and the Company is compliant with all related regulations.

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
NIL				

Leadership Indicators

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

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

   (i) Name of the area

   (ii) Nature of operations

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

   Ans. The Company does not operate in areas of water stress; hence this question is not applicable.

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

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

Parameter	Unit	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	NA	NA

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

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

   Ans. Not Applicable

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:**

Sr No.	Initiative undertaken	Details of the initiative (Web- link, if any, may be provided along with summary)	Outcome of the initiative
1.	Effluent Recycling through RO & MEE	Set up a Zero Liquid Discharge (ZLD) system using RO and Multi-Effect Evaporator (MEE) at the ETP.	The implementation of the Zero Liquid Discharge (ZLD) system using Reverse Osmosis (RO) and Multi-Effect Evaporator (MEE) at the Effluent Treatment Plant (ETP) has significantly enhanced water conservation efforts. The initiative not only ensures compliance with environmental regulations but also supports sustainable water management practices by minimizing water wastage and optimizing resource efficiency across the manufacturing operations
2.	Installation of Rooftop Solar Panels	Installation of Rooftop Solar Panels to reduce grid electricity consumption.	To reduce dependency on grid electricity and promote renewable energy adoption, the company has undertaken the installation of solar photovoltaic (PV) panels across its manufacturing units and office premises. The initiative aligns with the organization's broader ESG commitment to reduce carbon emissions and improve energy efficiency.

3.	CNG Vehicle Integration	Replacing Diesel Vehicles with CNG vehicles	The transition from diesel vehicles to Compressed Natural Gas (CNG) vehicles offers multiple environmental, economic, and operational advantages. Unlike diesel, which emits higher levels of carbon dioxide, nitrogen oxides, and particulate matter, CNG is a much cleaner-burning fuel. This results in a significant reduction in greenhouse gas (GHG) emissions, contributing directly to climate change mitigation and improved local air quality.

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

Ans. Yes, the entity has a well-defined and comprehensive Disaster Management and Business Continuity Plan in accordance with the Factories Act, 1948. The plan is aimed at managing emergencies and minimizing the risks associated with major accidents, natural calamities, equipment failures, and external threats that could adversely impact human life, property, environment, and business operations.

The plan includes a structured On-site Emergency Plan (OSEP), supported by detailed disaster control measures and mock drill provisions conducted at least once a year. It classifies emergencies into three levels based on severity, ranging from on-site incidents manageable with internal resources (Level-1), to off-site emergencies involving external agencies and district authorities (Level-3). Risk assessments, hazard identification, and failure scenario analyses are integral to the plan.

The entity has designated key emergency personnel such as the Chief Emergency Controller and Chief Incident Controller and established an Emergency Control Centre equipped with essential resources including communication systems, firefighting tools, emergency lighting, and protective gear. Assembly points, evacuation protocols, personnel accountability mechanisms, and first aid stations are in place to ensure employee safety and continuity of operations.

To address business continuity, the plan includes measures to accelerate the resumption of normal operations post-incident, minimize damage to equipment and facilities, safeguard surrounding communities, and mobilize both internal and external resources. Communication protocols cover internal alerts, outreach to authorities, and notifications to neighboring firms and the general public. The entity also maintains a Transport Emergency (TREM) Card system for hazardous material handling and has provisioned lightning arresters for natural calamity preparedness.

Employees are trained to respond through R-A-C-E (Rescue, Alarm, Confine, Evacuate) procedures during fire incidents and are expected to maintain discipline during emergencies. Regular training, drills, and periodic plan revisions are conducted to ensure preparedness.

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.**

Ans. Nil, The Company maintains a proactive and responsible approach toward environmental stewardship across its entire value chain. No significant adverse environmental impacts have been identified from any part of its operations, including sourcing, production, distribution, and post-consumer disposal.

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

Ans. 2.87% company's value chain partners assessed for environmental impacts.

8. **How many Green Credits have been generated or procured:**

By the listed entity	Nil
By the top ten (in terms of value of purchases and sales respectively) value chain partners	Data not available

7

PRINCIPLE

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

Essential Indicators

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

Ans. In FY 2025-26, PGEL was part of 03 nos. National and International trade and industry chambers/associations.

b. **List the top 10 trade and industry chambers/ associations (determined based on the total members of such body) the entity is a member of/ affiliated with.**

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	Electronic Industries Association of India (ELCINA)	National
2	Consumer Electronics and Appliances Manufacturers Association (CEAMA)	National
3	Electronics and Computer Software Export Promotion Council (ESC)	National

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

Ans. No adverse orders have been received from regulatory authorities related to anti-competitive conduct by the entity.

Name of authority	Brief of the case	Corrective action taken
-	-	-

Leadership Indicators

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

S. No.	Public policy advocated	Method resorted for such advocacy	Whether information is available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly/ Others – please specify)	Web Link, if available
No public policy positions were advocated by the entity in the current financial year.					

8 PRINCIPLE

Businesses should promote inclusive growth and equitable development.

Essential Indicators

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

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes /No)	Results communicated in public domain (Yes / No)	Relevant Web link
No SIA has been undertaken for the year.					

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

S. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
No projects are currently being undertaken by the entity that involve ongoing Rehabilitation and Resettlement (R&R) activities						

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

Ans. The organisation actively engages with the community through its CSR initiatives, aiming to address their concerns and fulfil their needs as is an essential part of all our CSR interventions. This engagement takes various forms, including CSR projects. Communities are encouraged to share their concerns, feedback, grievances and needs, while the organisation informs them about the outcomes of community interventions and how grievances, if any, will be addressed.

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

	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Directly sourced from MSMEs/ small producers	7.82%	6.1%
Sourced directly from within the district and neighboring districts	13.97%	56.9%

5. **Job creation in smaller towns – Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis) in the following locations, as % of total wage cost.**

Location	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Rural	36.8%	52.4%
Semi-urban	0.0%	0.0%
Urban	63.2%	43.2%
Metropolitan	0.0%	4.4%

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

*Classification is based on the RBI Guidelines and Census 2011.

Leadership Indicators

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

Details of negative social impact identified	Corrective action taken
NA	NA

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)
The entity has not undertaken any CSR projects in designated aspirational districts			

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

   (b) From which marginalized /vulnerable groups do you procedure? - NA

   (c) What percentage of total procurement (by value) does it constitute? - 0%

   Ans. Presently, the Company does not have any such preferential procurement policy.

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

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

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

Name of Authority	Brief of the Case	Corrective action taken
NA	NA	NA

6. **Details of beneficiaries of CSR Projects.**

S. No.	CSR Project	No of persons benefited from CSR Projects	% of beneficiaries from vulnerable and marginalized group
1	Promotion of skill development in India through apprenticeships, encouraging youth employment and industry growth by enrolment of apprentices to develop skilled workforce and upskilling opportunities through 'National Apprenticeship Promotion Scheme (NAPS) under the Ministry of Skill Development and Entrepreneurship'.	NA	NA
2	Education to the kids, girls and women of weaker sections of society, women empowerment by providing skill development in handicrafts, promoting sustainable livelihoods, awareness campaign, overall development and upliftment through 'Global Social Welfare Organisation.	NA	NA

Quantitative data on the number of beneficiaries for the CSR projects is currently being compiled and will be reported in detail in the next BRSR reporting cycle.

9

PRINCIPLE

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

Essential Indicators

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

Ans. Our organization has a structured and transparent mechanism to receive, address, and resolve customer complaints and feedback in a timely and effective manner. The key components of our grievance redressal process include:

- Standard Operating Procedure: We have developed and shared a clear SOP with our customers. This SOP outlines the steps for lodging complaints, escalation mechanisms, timelines for resolution, and relevant contact details. It ensures consistency, accountability, and transparency in our approach.
- Escalation Matrix (QCD): If customer is not satisfied with the initial response, we have an established escalation matrix to ensure the complaint is reviewed at higher levels of management for appropriate resolution.
- Multiple Channels for Customer Reach: Our official website, which features a dedicated "Contact Us" and "Feedback" section.
- Continuous Improvement: Customer feedback is periodically analyzed to identify trends, root causes, and areas for improvement. This helps us enhance our service delivery and customer experience on an ongoing basis.
- CFT TEAM: We have a dedicated core functional team in place to handle any issues or feedback that arise from the customer's side.
- Customer Feedback: We receive feedback from customers periodically - monthly, quarterly, and annually.

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

Type	As a percentage to total turnover
Environmental and social parameters relevant to the product	55.34%
Safe and responsible usage	55.34%
Recycling and/or safe disposal	0.00%

3. **Number of consumer complaints**

	FY 2025-26 Current Financial Year		FY 2024-25 Previous Financial Year	
	Received during the year	Pending resolution at the end of year	Received during the year	Pending resolution at the end of year
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
Others	0	0	0	0

No complaints have been received in any of the given categories in the current or previous financial year.

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

	Number	Reason for Recall
Voluntary recalls	0	NA
Forced recalls	0	NA

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.**

   Ans. Yes, the entity has a defined Cybersecurity and Data Privacy Policy framework in place.

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

   Ans. Not Applicable

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

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

   Ans. Information regarding our product can be accessed on our website: https://pgel.in

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

   Ans. Our company is committed to promoting safe and responsible usage of our products/services through the following initiatives:

   - Customer Support & Training: Our teams provide guidance on safe usage. Additionally, during New Product Development & Introduction, we conduct service training sessions to educate customers and partners on correct and safe usage.
   - Clear Communication & Guidelines: Each product includes a detailed user manual or booklet with clear Do's and Don'ts, safety instructions and usage guidelines to help consumers operate our products responsibly.
   - Digital Awareness: We regularly share safety tips, tutorials, and FAQs through our social media platforms to educate users on proper product handling.

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

   Ans. We have established comprehensive mechanisms to inform consumers of any potential disruption or discontinuation of essential services. Key measures include:

   - Standard Operating Procedures: Detailed SOPs are in place for process and document control, as well as for Engineering Change Notice (ECN) management.
   - Customer Agreements: We have formal agreements with customers specifying terms and conditions in the event of product discontinuation, which may occur due to technological advancements or changes in government guidelines.
   - Post-Discontinuation Support: In cases of discontinuation, we ensure continued service and spare parts support for a minimum of 3 years, or maximum of 5 years, as per the agreement.

   These mechanisms ensure transparency, minimize disruptions, and provide consumers with the necessary support and information in the event of any changes.

4. **Does the company 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)

Ans. Yes. We display additional product information beyond what is mandated by local laws, in compliance with relevant government guidelines. The product carries the following details:

- Rating Label: Information on product specifications as per compliance requirements.
- BEE Label: Energy efficiency details in accordance with Bureau of Energy Efficiency standards.
- BIS Label: The product is labeled with Bureau of Indian Standards (BIS) CML number.
- MRP Sticker: Includes product details such as dimensions and weight, as required by Department of Legal Metrology.

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)

Yes. We conduct regular customer satisfaction surveys to assess feedback on its major products and services. Customers provide ratings based on several key factors like Quality of Products, Performance, Cost Competitiveness, On-Time Delivery, Response Time, New Product Development. These ratings help us to monitor and enhance customer satisfaction across significant locations and operations. The feedback is instrumental in driving improvements and innovations.