Ref. No: PEL 47/2026-27
Date: August 29, 2026

To
The Secretary
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400001
Scrip Code: 544238

To
The Manager,
Listing Department
National Stock Exchange of India Limited
Exchange Plaza, C-1, G Block, Bandra-Kurla
Complex, Bandra (East), Mumbai – 400 051
Trading Symbol: PREMIERENE

Dear Sir/Madam,

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

Pursuant to Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, please find enclosed herewith the Business Responsibility and Sustainability Report (BRSR) for the Financial Year 2025-26 along with the Independent Practitioner's Assurance Report provided by Deloitte Haskins & Sells LLP.

The BRSR forms an integral part of the Company's Annual Report for the Financial Year 2025-26 and is available on the Company's website at
https://www.premierenergies.com/downloads/1788008178_PEL_BRSR_2025_26.pdf

This is for your information and records.

Thanking you,

Yours truly,
For **Premier Energies Limited**

HITESH KUMAR JAIN
Digitally signed by HITESH KUMAR JAIN
Date: 2026.08.29 22:16:29 +05'30'

Hitesh Kumar Jain
Company Secretary & Compliance Officer

INDEPENDENT PRACTITIONER'S ASSURANCE REPORT ON IDENTIFIED SUSTAINABILITY INFORMATION IN PREMIER ENERGIES LIMITED'S ANNUAL REPORT

To the Board of Directors

of **PREMIER ENERGIES LIMITED**

1. We have undertaken to perform assurance engagement, for **PREMIER ENERGIES LIMITED** (the "Company") vide our engagement letter dated May 12, 2026, in respect of the agreed Sustainability Information listed below (the "Identified Sustainability Information") in accordance with the criteria stated in paragraph 3 below. This Sustainability Information is included in the Business Responsibility & Sustainability Report (the "BRSR") included within Annual Report of the Company for the year ended March 31, 2026. This engagement was conducted by our multidisciplinary team including assurance practitioners, environment engineers and specialists.

2. Identified Sustainability Information

Our scope of reasonable and limited assurance consists of the Sustainability Information listed in Appendix I and Appendix II respectively in our report. The reporting boundary of the BRSR is disclosed in Question 13 of Section A: General Disclosure of the BRSR with exceptions disclosed by way of note under respective questions of the BRSR, where applicable.

Our assurance engagement was with respect to the year ended March 31, 2026, information only and we have not performed any procedures with respect to any other elements included in the BRSR and, therefore, do not express any opinion/conclusion thereon.

3. Criteria

The Criteria used by the Company to prepare the Identified Sustainability Information is as under:

- Regulation 34(2)(f) of the Securities and Exchange Board of India (the "SEBI") (Listing Obligations and Disclosure Requirements), Regulations, 2015 as amended; and
- Business Responsibility and Sustainability Reporting Requirements for listed entities per Master Circular No. SEBI Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 (the "SEBI Master Circular").

4. Management's Responsibility

The Company's management is responsible for selecting or establishing suitable criteria for preparing the Sustainability Information, taking into account applicable laws and regulations, if any, related to reporting on Sustainability Information, identification of key aspects, engagement with stakeholders, content, preparation and presentation of the Identified Sustainability Information in accordance with the Criteria. This responsibility includes design, implementation and maintenance of internal controls relevant to the preparation of the BRSR and the measurement of Identified Sustainability Information, which is free from material misstatement, whether due to fraud or error.

5. Inherent limitations

The absence of a significant body of established practice on which to draw to evaluate and measure non-financial information allows for different, but acceptable, measures and measurement techniques and can affect comparability between companies.

6. Our Independence and Quality Control

We have maintained our independence and confirm that we have met the requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India (the "ICAI") and the SEBI Master Circular and its clarifications thereto and have the required competencies and experience to conduct this assurance engagement.

We apply Standard on Quality Control ("SQC") 1, "Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements", and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

7. Our Responsibility

Our responsibility is to express a reasonable assurance opinion and limited assurance conclusion on the Identified Sustainability Information listed in Appendix I and Appendix II respectively based on the procedures we have performed and evidence we have obtained.

We conducted our engagement in accordance with the Standard on Sustainability Assurance Engagements (SSAE) 3000, "Assurance Engagements on Sustainability Information", and Standard on Assurance Engagements (SAE) 3410 Assurance Engagements on Greenhouse Gas Statements (together the "Standards"), both issued by the Sustainability Reporting Standards Board (the "SRSB") of the ICAI.

These standards require that we plan and perform our engagement to obtain reasonable assurance about whether the Identified Sustainability Information listed in Appendix I and included in the BRSR are prepared, in all material respects, in accordance with the Criteria; and obtain limited assurance about whether the Identified Sustainability Information listed in Appendix II and included in the BRSR is free from material misstatement.

As part of both reasonable and limited assurance engagement in accordance with the Standards, we exercise professional judgment and maintain professional skepticism throughout the engagement.

Reasonable Assurance

A reasonable assurance engagement involves identifying and assessing the risks of material misstatement of the Identified Sustainability Information whether due to fraud or error, responding to the assessed risks as necessary in the circumstances.

The procedures we performed were based on our professional judgment and included inquiries, observation of processes performed, inspection of documents, evaluating the appropriateness of quantification methods and reporting policies, analytical procedures and agreeing or reconciling with underlying records.

Given the circumstances of the engagement, in performing the procedures listed above, we:

- Obtained an understanding of the Identified Sustainability Information and related disclosures;
- Obtained an understanding of the assessment criteria and their suitability for the evaluation and/or measurements of the Identified Sustainability Information;
- Made inquiries of Company's management, including the Environment, Health and Safety (EHS) team, the compliance team, the human resource team, the finance team amongst others and those with the responsibility for preparation of the BRSR;
- Obtained an understanding and performed an evaluation of the design of the key systems, processes and controls for recording, processing and reporting on the Identified Sustainability Information at the corporate office and at other plants/warehouses on a sample basis. This included evaluating the design of those controls relevant to the engagement and determining whether they have been implemented by performing procedures in addition to inquiry of the personnel responsible for the Identified Sustainability Information;
- Based on the above understanding and the risks that the Identified Sustainability Information may be materially misstated, determined the nature, timing and extent of further procedures;
- Tested the key assumptions, emission factors and methodologies used for calculation of GHG emissions;
- Tested the Company's process for collating the sustainability information through agreeing or reconciling the Identified Sustainability Information with the underlying records on a sample basis; and
- Tested the consolidation for various plants and offices on sample basis under the reporting boundary for ensuring the completeness and accuracy of data being reported.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our reasonable assurance opinion.

Limited Assurance

A limited assurance engagement involves assessing the suitability in the circumstances of the Company's use of the Criteria as the basis for the preparation of the Identified Sustainability Information as listed in Appendix II, assessing the risks of material misstatement of the Identified Sustainability Information whether due to fraud or error, responding to the assessed risks as necessary in the circumstances, and evaluating the overall presentation of the Identified Sustainability Information.

A limited assurance engagement is substantially less in scope than a reasonable assurance engagement in relation to both the risk assessment procedures, including an understanding of internal controls, and the procedures performed in response to the assessed risks.

The procedures we performed were based on our professional judgment and included inquiries, observation of processes performed, inspection of documents and evaluating the appropriateness of reporting policies and agreeing with underlying records.

Given the circumstances of the engagement, in performing the procedures listed above, we:

- Obtained an understanding of the Identified Sustainability Information and related disclosures;
- Obtained an understanding of the assessment criteria and their suitability for the evaluation and/or measurements of the Identified Sustainability Information;
- Made inquiries of Company's management, including the Environment, Health & Safety (EHS) team, the compliance team, the human resource team, the finance team amongst others and those with the responsibility for preparation of the BRSR;
- Obtained an understanding of the key systems, processes and controls for recording, processing and reporting on the Identified Sustainability Information at the corporate office and at plants on a sample basis. Our procedures did not include evaluating the suitability of design, obtaining evidence about their implementation or testing operating effectiveness of particular control activities;

- Reviewed the key assumptions, emission factors and methodologies used for calculation of GHG emissions;
- Based on the above understanding and the risks that the Identified Sustainability Information may be materially misstated, determined the nature, timing, and extent of further procedures;
- Tested the Company's process for collating the sustainability information through agreeing or reconciling the Identified Sustainability Information with the underlying records on a sample basis; and
- Tested the consolidation for various plants, warehouses and offices on sample basis under the reporting boundary for ensuring the completeness and accuracy of data being reported.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had we performed a reasonable assurance engagement. Accordingly, we do not express a reasonable assurance opinion about whether the Identified Sustainability Information have been prepared, in all material respects, in accordance with the Criteria.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our limited assurance conclusion.

8. Exclusions

Our assurance scope excludes the following and therefore we do not express opinion/conclusion on:

- Operations of the Company other than the Boundary set out in Question 13 of Section A: General Disclosures of the BRSR, for the Identified Sustainability Information listed in Appendix I and Appendix II;
- Aspects of the BRSR and the data/information (qualitative or quantitative) other than the Identified Sustainability Information;
- Data and information outside the defined reporting period i.e. the financial year ended March 31, 2026; and
- The statements that describe expression of opinion, belief, aspiration, expectation, aim, or future intentions provided by the Company.

9. Other information

The Company's management is responsible for the other information. The Other information comprises the information included within the BRSR and AR, other than Identified Sustainability Information and our independent assurance report dated August 6, 2026, thereon.

Our reasonable assurance opinion and limited assurance conclusion on the Identified Sustainability Information does not cover the other information and we do not express any form of assurance thereon.

In connection with our assurance engagement of the Identified Sustainability Information, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Identified Sustainability Information or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

10. Reasonable Assurance Opinion and Limited Assurance Conclusion

Reasonable Assurance Opinion

Based on the procedures we have performed and the evidence we have obtained, the Identified Sustainability Information for the year ended March 31, 2026, listed in Appendix I and presented in BRSR are prepared in all material respects, in accordance with the Criteria as stated in paragraph 3 above.

Limited Assurance Conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Identified Sustainability Information listed in Appendix II and presented in the BRSR for year ended March 31, 2026, are not prepared, in all material respects, in accordance with the Criteria as stated in paragraph 3 above.

11. Restriction on use

Our Assurance report has been prepared and addressed to the Board of Directors of the Company at the request of the Company solely, to assist the Company in reporting on Company's sustainability performance and activities. Accordingly, we accept no liability to anyone, other than the Company. Our Assurance report should not be used for any other purpose or by any person other than the addressees of our report. We neither accept nor assume any duty of care or liability for any other purpose or to any other party to whom our report is shown or into whose hands it may come without our prior consent in writing.

For Deloitte Haskins & Sells LLP
Chartered Accountants
(Firm's Registration No. 117366W / W-100018)

Pratiq Shah
Partner
Membership No. 111850
UDIN: 26111850BPMSLT7718

Place: Mumbai
Date: Aug 06, 2026

APPENDIX - I

Sustainability Information subject to Reasonable Assurance

Sr. No	BRSR Comprehensive (Essential – [E])/ Leadership[L] Indicator Reference	Description of Indicator
	BRSR core Indicators (Section C)	
1	Principle 1, Question 8 [E]	Number of days of accounts payables ((Accounts payable *365) / Cost of goods/services procured).
2	Principle 1, Question 9 [E]	Details of concentration of purchases and sales with trading houses, dealers, and related parties along-with loans and advances & investments, with related parties.
3	Principle 3, Question 1(c) [E]	Spending on measures towards well-being of employees and workers – cost incurred as % of total revenue of the company.
4	Principle 3, Question 11 [E]	Details of safety related incidents for employees and workers (including contract-workforce e.g., workers in the company's construction sites).
5	Principle 5, Question 3(b) [E]	Gross wages paid to females as % of total wages paid by the entity.
6	Principle 5, Question 7 [E]	Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.
7	Principle 6, Question 1 [E]	Details of total energy consumption (in Joules or multiples) and energy intensity.
8	Principle 6, Question 3 [E]	Details of the disclosures related to water consumption and water intensity.
9	Principle 6, Question 4 [E]	Details related to water discharged.
10	Principle 6, Question 7 [E]	Details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity.
11	Principle 6, Question 9 [E]	Details related to waste management by the entity.
12	Principle 8, Question 4 [E]	Percentage of input material (inputs to total inputs by value) sourced from suppliers - Directly sourced from MSMEs/ small producers and from within India.
13	Principle 8, Question 5 [E]	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.
14	Principle 9, Question 7 [E]	Details of Instances involving loss / breach of data of customers as a percentage of total data breaches or cyber security events.

APPENDIX - II

Sustainability Information subject to Limited assurance.

Sr. No	BRSR Comprehensive (Essential –[E])/ Leadership[L] Indicator Reference	Description of Indicator
BRSR Comprehensive Indicators (Section C)		
1	Principle 5, Question 3 [E]	Details of remuneration/salary/wages.
2	Principle 6, Question 6 [E]	Please provide details of air emissions (other than GHG emissions) by the entity.
3	Principle 9, Question 4 [E]	Details of instances of product recalls on account of safety issues.

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORTING

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1. Corporate Identity Number (CIN) of the Listed Entity	L40106TG1995PLC019909
2. Name of the Listed Entity	PREMIER ENERGIES LIMITED
3. Year of incorporation	1995
4. Registered office address	Plot No. 8/B/1 and 8/B/2, E-City, Maheshwaram Mandal Raviryala Village, Ranga Reddy Maheshwaram, Mankhal, K.V.Rangareddy, Rangareddy, Telangana, India, 501359
5. Corporate address	8th Floor, Orbit towers, Hyderabad Knowledge city, Raidurg Panmaktha Village, Serilingampally Mandal, Hyderabad, 500019
6. E-mail	investors@premierenergies.com
7. Telephone	91-9030994222
8. Website	https://premierenergies.com
9. Financial year for which reporting is being done	April 1, 2025-March 31, 2026
10. Name of the Stock Exchange(s) where shares are listed	Equity shares of the Company are listed on the National Stock Exchange (NSE) and Bombay Stock Exchange (BSE) in India
11. Paid-up Capital	45,29,90,000 INR
12. Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Mr. Milton Kenny milton.Kenny@premierenergies.com
13. Reporting boundary Are the disclosures under this report made on a standalone basis (i.e., only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements taken together).	The disclosures under this report are made on a consolidated basis excluding associate accompanies. The reporting boundary includes the Group's manufacturing facilities, warehouses, head office and city office, while guesthouses, and other branch office premises are excluded for Environmental KPIs. The greenfield projects were under construction during financial year 2025-26 and therefore have not been included within the BRSR reporting boundary.
14. Name of assurance provider	Deloitte Haskins & Sells LLP
15. Type of assurance obtained	Reasonable Assurance for BRSR Core KPIs and Limited Assurance for other select Indicators.

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 (FY 26)
a.	Manufacturing	Photovoltaic Solar Cells & Module	97.34

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 (FY 26)
a	Photovoltaic Solar Cells	27900	20.15%
b	Photovoltaic Solar Modules	27900	77.19%

III. Operations

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

Location	Number of plants	Number of offices	Total
National	6	2	8
International	Nil	2	2

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States/UTs)	22
International (No. of Countries)	05

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

0.62%

c. A brief on types of customers

Premier Energies Limited primarily operates in the renewable energy sector, catering to both domestic and international markets. The company serves a wide range of customers including solar project developers, EPC (Engineering, Procurement, and Construction) firms, government agencies, residential and large corporate clients involved in utility-scale, commercial, industrial, and rooftop solar projects.

Our engagement spans across EPC integrators, residential and retail customers, agricultural schemes such as KUSUM, ground-mounted IPPs, and institutional solar programs. The company holds a significant market share in residential retail and government-linked solar initiatives.

We supply high-quality solar PV modules and cells, complemented by value-added solutions that support the clean energy transition. Through strategic partnerships and a robust distribution network, Premier Energies Limited contributes to the development of sustainable solar infrastructure across India and key international markets.

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)	571	494	86.51%	77	13.49%
2.	Other than Permanent (E)	12	10	83.33%	2	16.67%
3.	**Total employees (D + E)**	583	504	86.45%	79	13.55%
		WORKERS				
4.	Permanent (F)	2065	1849	89.54%	216	10.46%
5.	Other than Permanent (G)	6432	4076	63.37%	2356	36.63%
6.	**Total workers (F + G)**	8497	5925	69.73%	2572	30.27%

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

As on 31st March 2026	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	12	4	33.33%
Key Management Personnel	4	1	25.00%

22. Turnover rate for permanent employees and workers

Category	FY 2026			FY 2025			FY 2024		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	30.70%	34.70%	32.70%	24.78 %	29.82%	25.63%	-	-	-
Permanent Workers	43.40%	26.50%	34.99%	36.18%	31.37%	35.86%	-	-	-

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	Premier Energies Ltd	Holding	Not Applicable	Yes
2	Premier Energies Photovoltaic Private Limited	Subsidiary	100%	Yes
3	Premier Energies Global Environment Private Limited	Subsidiary	100%	Yes
4	Premier Solar Powertech Private Limited	Subsidiary	100%	Yes
5	Premier Photovoltaic Gajwel Private Limited	Subsidiary	100%	Yes
6	Premier Photovoltaic Zaheerabad Private Limited	Subsidiary	100%	Yes
7	Premier Energies GWC Private Limited	Subsidiary	100%	Yes
8	Premier Energies Storage Solutions Private Limited	Subsidiary	100%	Yes
9	Premier Energies Photovoltaic LLC	Subsidiary	100%	Yes
10	IBD Solar Powertech Private Limited	Subsidiary	100%	Yes
11	Premier-Green Aluminium Private Limited	Subsidiary	80.00%	Yes
12	Premier Energies International Private Limited	Subsidiary	74.00%	Yes
13	Heliosanthos Energies Private Limited	Subsidiary	51.00%	Yes
14	Transcon Ind Limited	Associate	34.21%	No
15	Mavyatho Ventures Private Limited	Associate	30.00%	No

16	Brightstone Developers Private Limited	Associate	28.01%	No

VI. CSR Details

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

(ii) Turnover (in Rs) - 78,243.74 Mn

(iii) Net worth (in Rs) – 43,103.62 Mn

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 2026 (Current Financial Year)			FY 2025 Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes, https://www.premierenergies.com/ contact-us	Nil	Nil		Nil	Nil	
Investors (other than shareholders)		02	Nil	There are no unresolved complaints from investors as per SEBI Complaints Redressal System	22	Nil	There are no unresolved complaints from investors as per SEBI Complaints Redressal System
Shareholders		Nil	Nil	Shareholders can send any grievances/ concerns on the dedicated email id details of which are available on the website of the Company at https://www.premierenergies.com/contact-us.	Nil	Nil	Shareholders can send any grievances/ concerns on the dedicated email id details of which are available on the website of the Company at https://www.premierenergies.com/contact-us.
Employees and workers		Nil	Nil		Nil	Nil	
Customers		Nil	Nil		Nil	Nil	
Value Chain Partners		Nil	Nil		Nil	Nil	
Other (please specify)		Nil	Nil		Nil	Nil	

26. Overview of the entity's material responsible business conduct issues –

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

Sr. no	Material issue identified	Indicate whether risk or opportunity	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Climate Action	Risk	Evolving climate regulations, carbon pricing, and rising energy costs increase compliance and transition risks for the business.	Focus on renewables leads to lower GHG emission. PEL has developed a detailed Decarbonization roadmap to reduce its GHG emissions.	Negative Impact
2	Empowering Clean Energy Transition	Opportunity	Growing global demand for clean energy presents expansion opportunities through strengthened customer partnerships and new markets	Nil	Positive Impact
3	Water & Effluents	Risk	Regulatory tightening and water scarcity expose operations to compliance risks and potential disruptions in water availability. Significant capital investment required for Zero Liquid Discharge (ZLD) systems may also pose a financial risk to the business	Recognizing our responsibility towards the environment and society, we have implemented a robust strategy aimed at minimizing our overall water footprint.	Negative Impact
4	Circular Economy	Risk	Resource use and waste generation associated with manufacturing and end-of-life of the Company's products	PEL focuses on recycling & reuse and co- processing to reduce its waste going to landfill	Negative Impact
5	Sustainable Supply Chain	Risk	Environmental and social impacts may arise within the supply chain where suppliers do not align with expected ESG standards	Through sustainable sourcing practices and our upcoming sustainable supply chain framework, we are strengthening ESG integration across our supply chain	Negative Impact
6	Human Capital Development	Opportunity	Investments in employee upskilling, well-being, and safety drive innovation, productivity, and long-term organizational performance	Nil	Positive Impact
7	Customer Relations	Opportunity	Strong ESG-aligned communication and customer engagement create opportunities for trust-building and differentiated market positioning	Nil	Positive Impact
8	Digital Transformation	Opportunity	Adoption of digital and automation technologies enhances operational efficiency, reduces resource consumption, and improves workplace safety.	Nil	Positive Impact
9	Clean Tech Innovation	Opportunity	Technological innovation unlocks new markets and supports accelerated decarbonization across customer segments.	Nil	Positive Impact

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.

S.No.	Principal Description	Reference of Policies

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b. Has the policy been approved by the Board? (Yes/No)	No								
c. Web Link of the Policies, if available	https://www.premierenergies.com/downloads/1754483090_BRSR%20Policy.pdf								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes								
3. Do the enlisted policies extend to your value chain partners? (Yes/ No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4. Name of the national and international codes/certifications/ labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	ISO 9001:2015 (Quality Management System) ISO 45001:2018 (Occupational Health & Safety Management System) ISO 14001:2015 (Environmental Management System) CSR Rules, Companies Act 2013								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	No, we are actively formulating ESG goals and performance targets aligned with our strategic priorities. These will be disclosed in our forthcoming Sustainability Report upon finalization.								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.									

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)

The purpose of nation building serves as a foundational pillar for our investments in sustainable energy manufacturing, particularly in photovoltaic (PV) solar cells and modules. At Premier Energies Limited, we believe that accelerating India's transition to clean energy is central to driving economic growth, energy security, and the overall well-being of its citizens.

We are committed to embedding Environmental, Social, and Governance (ESG) principles into every aspect of our operations. For us, ESG is not just a compliance requirement—it is integral to how we build resilient supply chains, foster a culture of responsibility, and deliver long-term value. These principles guide our approach to responsible manufacturing, resource efficiency, community development, and transparent governance.

By aligning our business with national sustainability priorities and global climate goals, we are proud to contribute to building a self-reliant, greener India.

8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy/ policies	Mr. Chiranjeev Saluja, Managing Director, Premier Energies Limited is the highest authority responsible for implementation and oversight of Business Responsibility policy.
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,** Premier Energies Limited has constituted a Sustainability Committee at the Board level to oversee and guide the company's sustainability agenda and ESG-related initiatives. The committee is responsible for reviewing policies, setting sustainability goals, and monitoring performance against key environmental, social, and governance (ESG) parameters. The Committee comprises Board members, including an Independent Director as Chairperson, and is supported by senior management representatives. It meets periodically to ensure integration of sustainability principles into strategic decision-making and overall business operations.

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)								
	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Performance against above policies and follow up action	**No,** we are actively formulating ESG goals and performance targets aligned with our strategic priorities. These will be disclosed in our forthcoming Sustainability Report upon finalization.																	
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	Yes									**Quarterly**								

11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
					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
a. The entity does not consider the principles material to its business (Yes/No)									
b. The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
c. The entity does not have the financial or/ human and technical resources available for the task (Yes/No)					NA				
d. It is planned to be done in the next financial year (Yes/No)									
e. 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.

Principle 1: Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.

Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	Percentages of persons in respective category covered by the awareness programmes
Board of Directors (BoD)	0	-	-
Key Managerial Personnel (KMPs)	0		-
Employees other than BoD and KMPs	2234	POSH, Ethical Code of Conduct, Information Security Awareness Program, Anti-Bribery & Corruption Basics, Confidential Information, Conflict of Interest	100%
Workers	13926		100%

2. **Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/judicial institutions, in the financial year, in the following format (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website):**

a. 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					
Compounding fee			Nil		
Settlement					

b. Non-Monetary				
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ Judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment		Nil		
Punishment				

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

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

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

Yes,
Premier Energies Limited is committed to preventing, detecting, and deterring bribery, fraud, and all forms of corruption across its operations. We conduct our business with integrity, transparency, and in accordance with the highest ethical standards.

The Company has implemented an **Anti-Bribery and Anti-Corruption (ABAC) Policy**, which establishes clear principles, responsibilities, and controls to identify, assess, prevent, and mitigate the risks of bribery, corruption, fraud, and other unethical business practices. The policy applies to employees, directors, contractors, business partners, and other relevant stakeholders.

Our compliance framework is supported by employee awareness and training, periodic risk assessments, internal controls, monitoring mechanisms, and a whistleblower process to encourage the reporting of suspected misconduct. Premier Energies maintains a **zero-tolerance** approach towards bribery and corruption and expects all business partners to uphold the same standards of ethical conduct.

The Anti-Bribery and Anti- Corruption policy can be accessed on https://www.premierenergies.com/investor-relations/disclosure-under-regulation-46

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 2026 (Current Financial Year)	FY 2025 (Previous Financial Year)
Directors		
KMPs	Nil	Nil
Employees		
Workers		

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

	FY2026 (Current financial Year)		FY2025 (Previous financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil		Nil	
Number of complaints received in relation to issues of Conflict of Interest of the KMPs				

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

Not Applicable

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

	FY2026 (Current financial Year)	FY2025 (Previous financial Year)
Number of days of accounts payables	64	73

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	FY2026 (Current financial Year)	FY2025 (Previous financial Year)
Concentration of Purchases	a. Purchases from trading houses as % of total purchases*	0.77%	2.44 %
	b. Number of trading houses where purchases are made from	188	348
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	64.50%	67.98%
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	7.60%	04.05%
	b. Number of dealers / distributors to whom sales are made	14	13
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributor	91.20%	95.30%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	0.07%	0.13%
	b. Sales (Sales to related parties / Total Sales)	0.03%	0.07%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	Nil	Nil
	d. Investments (Investments in related parties / Total Investments made)	39.70%	1.15%

*For the purpose of this disclosure, only domestic vendors registered under the Goods and Services Tax (GST) regime have been considered for classification. Vendors located outside India and those not registered under GST have been excluded from the current reporting scope and will be evaluated for inclusion in future reporting cycles, as applicable.

Leadership Indicators

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

Yes. The Company has established a framework to identify, disclose, and manage conflicts of interest involving members of the Board. Directors are required to make periodic disclosures of their interests and any changes thereto. In cases where a conflict of interest exists or may arise, the concerned director discloses the conflict and abstains from deliberation and voting on the relevant agenda item. The Board monitors compliance with the Company's Code of Conduct, related-party transaction policy, and applicable legal requirements to ensure transparency and independent decision-making.

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

Essential Indicators

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

	FY2026 (Current financial Year)	FY2025 (Previous financial Year)	Details of improvements in environmental and social impacts
R&D	Nil	Nil	• **05.01%** of the total capital expenditure during the reporting period was invested in technologies and initiatives that enhance environmental and social performance, including renewable energy infrastructure, energy efficiency improvements, and pollution prevention measures. • **7.23%** of the Company's total electricity consumption during the reporting period was met through renewable energy sources. • The Company's rooftop solar installations have resulted in **cumulative avoided greenhouse gas emissions of 270 million metric tonnes of CO_2 equivalent ($MMTCO_2e$)**. During **FY2025–26**, the commissioning of additional rooftop solar capacity contributed **119 $MMTCO_2e$** to this cumulative total.
Capex	05.01%	05.00%	

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

   Yes.

   Premier Energies Limited has established clear procedures and commitments for sustainable sourcing through its Supplier Code of Conduct. These procedures encompass regulatory compliance, ethical sourcing, environmental stewardship, and human rights due diligence, and are applicable across our global supply chain.

   Following the completion of our Double Materiality Assessment, Sustainable Supply Chain Management has been identified as a material topic. In response, the Company is further strengthening its sustainable procurement practices by finalizing a comprehensive Sustainability Management Framework and Governance Structure. This framework will define roles, responsibilities, oversight mechanisms, and performance monitoring, and will include an annual ESG audit and assessment of critical suppliers to ensure continued compliance with our sustainability expectations and drive continuous improvement across the supply chain.

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

   0%

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.**

   The major product waste stream comprises waste solar modules and panels. In accordance with Chapter V of the E-Waste (Management) Rules, 2022, such waste is required to be stored until 2035, pending the issuance of further government guidelines and the availability of a list of certified recyclers.

   Premier Energies is committed to achieving Zero Waste to Landfill

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.**

   Yes. Premier Energies Limited and its group entities are registered as Extended Producer Responsibility (EPR) Producers/ Importers under the E-Waste (Management) Rules, 2022 and the Plastic Waste Management Rules, 2016 (as amended). The Company holds valid registrations with the Central Pollution Control Board (CPCB) and the Telangana State Pollution Control Board (TSPCB) for the management of electronic waste, including solar photovoltaic (PV) modules, and plastic packaging waste.

   The Company implements its EPR obligations in accordance with the approved action plans submitted through the national CPCB EPR portal. All applicable quarterly and annual returns are filed within the prescribed timelines.

Key Compliance Highlights:

Valid EPR registrations with CPCB and TSPCB, including the E-Waste Certificate of Registration.

Timely submission of quarterly and annual EPR returns through the CPCB portal.

Compliance with CPCB-approved plastic packaging waste collection and recycling targets, with no violations related to single-use plastics (SUP).

In accordance with Chapter V of the E-Waste (Management) Rules, 2022, end-of-life photovoltaic (PV) panels are stored until 2035, or until revised Government guidelines and an authorized recycler framework become operational.

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

Essential Indicators

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		No. (B)	% (B/ A)	No. (C)	% (C/A)	No. (D)	% (D/A)	No. (E)	% (E/A)	No. (F)	% (F/ A)
Permanent employees											
Male	494	493	99.80%	493	99.80%	NA	NA	494	100%	494	100%
Female	77	76	98.7%	76	98.7%	77	100%	NA	NA	77	100%
Total	571	569	99.65%	569	99.6%	77	100%	494	100%	571	100%
Other than Permanent employees											
Male	10	0	0%	0	0%	0	0%	0	0%	0	0%
Female	2	0	0%	0	0%	0	0%	0	0%	0	0%
Total	12	0	0%	0	0%	0	0%	0	0%	0	0%

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		No. (B)	% (B/ A)	No. (C)	% (C/A)	No. (D)	% (D/A)	No. (E)	% (E/A)	No. (F)	% (F/ A)
Permanent employees											
Male	1849	1562	84.48%	1562	84.48%	0	0	1849	100%	0	0
Female	216	165	76.39%	165	76.39%	216	100%	0	0	216	100%
Total	2065	1727	83.63	1727	83.63	216	10.36	1849	89.54	216	10.36
Other than Permanent employees											
Male	4076	74	1.82%	74	1.82%	0	0%	0	0%	0	0%
Female	2356	0	0%	0	0%	2356	0%	0	0%	2356	100%
Total	6432	74	1.15%	74	1.15%	2356	36.63%	0	0%	2356	36.63%

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

	FY2026 (Current financial Year)	FY2025 (Previous financial Year)
Cost incurred on wellbeing measures as a % of total revenue of the company	0.03%	0.09%

Note: During FY 2025-26, the Company reassessed the items disclosed as wellbeing costs as per the SEBI guidance issued in December 2024 and accordingly, the current year's figures are not comparable to last year.

2. Details of retirement benefits.

Benefits	FY2026 (Current financial Year)			FY2025 (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	98.42%	100%	Y	97.72%	100%	Yes
Gratuity	100%	100%	Y	100%	100%	Yes
ESI	0.35%	16.37%	Y	4.48%	31.96%	Yes
Other	100%	100%	N.A	0	0	NA

3. Accessibility of workplaces:

All 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.

While there are currently no employees or workers with disabilities at our premises, we are committed to maintaining infrastructure that aligns with the requirements of the Rights of Persons with Disabilities Act, 2016. We proactively ensure that our facilities remain accessible and inclusive and are fully prepared to provide the necessary support, and accommodation should any differently abled individuals join our workforce in the future.

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.

The company ensures fair treatment, non-discrimination, and accessible employment for persons with disabilities, actively working to remove barriers and promote career growth. Its Code of Conduct reinforces respect, dignity, and a zero-tolerance approach to discrimination, fostering a culture of integrity and inclusion across the organization.

If so, provide a web-link to the policy.
PEL Human Right's Policy can be accessed
(https//www.premierenergies.com/downloads/1754660242_06_Human%20Rights%20Policy_Publish.pdf)

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

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100%	88%	100%	76%
Female	100%	100%	100%	100%
Total	100%	94%	100%	88%

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, Premier Energies Limited has a Grievance Redressal Policy that provides a clear framework for employees to raise concerns in a constructive manner. It ensures that their perspectives are acknowledged, and issues are resolved effectively, helping to prevent conflicts and misunderstandings.

		Yes/No (If yes, then give details of the mechanism in brief)
Permanent Employees	Yes	Premier Energies Limited Grievance Redressal Policy provides a transparent, fair, and accessible mechanism for addressing concerns related to workplace conduct, unfair treatment, or operational practices. It applies across all Premier Energies offices, facilities, subsidiaries, and operations, and is extended to both internal and external stakeholders—including employees (including contract workers), contractors, logistics partners, suppliers, customers, communities, and others. The policy promotes open communication and ensures grievances are addressed promptly and impartially. It offers multiple reporting channels, protects confidentiality, and upholds a strict non-retaliation principle. Aligned with the Human Rights Policy, this framework fosters a culture of dignity, fairness, and accountability.
Other than Permanent Employees	Yes	
Permanent Workers	Yes	
Other than Permanent Workers	Yes	

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

Category	FY2026 (Current financial Year)		FY2025 (Previous financial Year)		
	Total employees / workers in respective category (A)	% (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					
Male	There are no associations of employees		There are no associations of employees		
Female	There are no associations of employees		There are no associations of employees		
Total Permanent Workers					
Male	There are no associations of workers		There are no associations of workers		
Female					

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

Category	FY2026 (Current financial Year)					FY2025 (Current 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)
Permanent Employees										
Male	504	337	66.87%	415	82.34%	318	42	13.21%	0	0.00%
Female	79	45	56.96%	73	92.41%	70	2	2.86%	0	0.00%
Total	**583**	**382**	**65.52%**	**488**	**83.70%**	**388**	**44**	**11.34%**	**0**	**0.00%**
Permanent Workers										
Male	5925	820	13.84%	685	11.56%	3635	1647	45.31%	110	3.03%
Female	2572	574	22.32%	1487	57.81%	1317	382	29.01%	29	2.20%
Total	**8497**	**1394**	**16.41%**	**2172**	**25.56%**	**4952**	**2029**	**40.97%**	**200**	**4.04%**

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

Category	FY2026 (Current financial Year)			FY2025 (Previous financial Year)		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	504	371	73.61%	318	193	60.69%
Female	79	65	82.28%	70	34	48.57%
Total	**583**	**436**	**74.79%**	**388**	**227**	**58.51%**
Workers						
Male	5925	820	13.84%	685	11.56%	3635
Female	2572	574	22.32%	1487	57.81%	1317
Total	**8497**	**1394**	**16.41%**	**2172**	**25.56%**	**4952**

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, what is the coverage of such a system?**

Yes, Premier Energies Limited has an established Environment, Health & Safety (EHS) Policy that outlines a comprehensive Occupational Health & Safety (OH&S) Management System applicable to all employees and workers.

Our OH&S framework is aligned with the Telangana Factory Rules (TGR) 1950 and fully complies with ISO 45001:2018 standards. All our operational sites are ISO 45001:2018 certified, and the OH&S management system has been implemented in accordance with these international best practices.

Responsibility for implementing the OH&S system rests with both permanent employees and designated thirdparty personnel. Additionally, subject matter experts and external consultants are engaged as needed to support and strengthen our OHSE (Occupational Health, Safety & Environment) practices.

We continuously monitor and evaluate system performance using leading and lagging indicators, incident investigation reports, management information systems (MIS), internal ISO audits, customer audits, and audits conducted by statutory bodies as well as second- and third-party assessors.

Based on these inputs, we identify key areas for improvement in safety performance and regulatory compliance. Each year, Premier Energies Limited sets specific objectives and targets for OHSE management, informed by the previous year's performance and audit findings, to drive continual improvement

If yes, what is the coverage of such a system?

All workers, activities, and workplaces are covered by the occupational health and safety management system

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

Premier Energies Limited adopts a structured and proactive approach to hazard identification and risk mitigation to ensure workplace safety and operational excellence. Led by a dedicated cross-functional EHS team, the safety management framework encompasses risk assessment, control planning, and effectiveness verification. Key tools include HIRA, JSA, HAZOP, and analyses of man-machine and man chemical interfaces. Mitigation plans are based on root cause identification and verified through safety audits, To reinforce safety culture, the company has institutionalized robust controls such as SOPs, permit to- work systems, daily briefings, and incident-based CAPA. These integrated practices ensure that safety is embedded into daily operations and risks are managed effectively across all facilities.

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

At Premier Energies Limited, the safety and well-being of workers is a core operational priority. The Company has established documented Occupational Health & Safety (OHS) processes and communication channels that enable employees and workers to identify, report, and escalate work-related hazards, unsafe conditions, near misses, and unsafe acts without fear of retaliation.

Workers are encouraged to report hazards through supervisors, the EHS/Safety team, safety observations, near-miss reporting mechanisms, toolbox talks, safety meetings, and other established internal communication channels. Reported hazards are assessed based on their potential risk, with appropriate corrective and preventive actions initiated and tracked to closure.

The Company also recognizes the importance of workers being able to stop work and remove themselves from situations involving imminent or serious health and safety risks. Workers are instructed not to continue an activity when they reasonably believe that it presents an immediate and serious danger to their health or safety and are required to escalate the situation to the concerned supervisor/EHS team for assessment and corrective action before work resumes.

To strengthen prevention and early intervention, the Company conducts risk assessments, safety inspections, toolbox talks, safety inductions, emergency preparedness activities, and periodic occupational health check-ups, particularly for workers engaged in higher-risk activities. Findings from these activities are used to implement engineering, administrative and PPE-based controls in accordance with the hierarchy of controls.

These mechanisms promote open communication, worker participation, non-retaliation, timely hazard identification, and corrective action, supporting the Company's commitment to providing a safe, healthy, and supportive workplace for all workers

d. **Do the employees/workers of the entity have access to non-occupational medical and healthcare services?**
Yes, Premier Energies Limited ensures access to nonoccupational medical and healthcare services for all its employees and workers. Contract workers are covered under the Employee State Insurance Corporation (ESIC) scheme, while permanent employees receive Mediclaim insurance. Additionally, the company has partnered with nearby hospitals to provide Outpatient Department (OPD) services for timely and continuous healthcare support. All manufacturing plants are equipped with Occupational Health Centers (OHCs) staffed with a full-time doctor and nurses available across all shifts. These measures reflect Premier Energies Limited strong commitment to employee well-being and to fostering a safe and supportive work environment

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

Safety Incident/Number	Category	FY2026 (Current financial Year)	FY2025 (Previous financial Year)
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	Nil	Nil
	Workers	0.049	Nil
Total recordable work-related injuries	Employees	Nil	Nil
	Workers	1	Nil
No. of fatalities	Employees	Nil	Nil
	Workers	Nil	Nil
High consequence work-related injury or ill-health (excluding fatalities)	Employees	Nil	Nil
	Workers	1	Nil

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

Premier Energies Limited demonstrates a strong commitment to occupational health and safety through the implementation of a comprehensive ISO 45001-certified Occupational Health and Safety Management System (OHSMS), covering 100% of its workforce and operations. The system aims to prevent injuries, eliminate hazards, and promote a culture of safety and continuous improvement. Safety governance is driven by structured reviews across operational and EHS teams, focusing on proactive risk management, legal compliance, emergency preparedness, and corrective actions. The company emphasizes employee involvement through regular training, toolbox talks, and behavior-based initiatives. With a people-centric approach, Premier Energies Limited ensures its safety framework aligns with stakeholder expectations, enhances resilience through drills and simulations, and is continuously improved to remain effective and future-ready.

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

	FY 2026 (Current financial Year)			FY 2025 Previous financial Year		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	Nil	Nil	Employees are encouraged to give suggestions on improvements for quality, safety, environment, productivity and Morale through Kaizen Also, through reporting safety observations and near miss events.	Nil	Nil	Employees are encouraged to give suggestions on improvements for quality, safety, environment, productivity and Morale through Kaizen Also, through reporting safety observations and near miss events.
Health & Safety	Nil	Nil		Nil	Nil	

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.

Following a safety incident during the reporting period, Premier Energies Limited implemented comprehensive corrective and preventive actions to mitigate recurrence and strengthen its occupational health and safety management system. Engineering controls were enhanced through improved machine guarding, interlocks, and other risk reduction measures, while standard operating procedures and risk assessments were reviewed and updated where necessary. All concerned employees underwent refresher training on machine guarding, safe work practices, and hazard awareness to reinforce safe behaviours.

The key learnings from the incident investigation were systematically communicated and implemented across all Premier Energies manufacturing sites to ensure organization-wide adoption of improved safety practices and consistent safety standards.

No significant risks or concerns arising from assessments of health and safety practices and working conditions . Premier Energies continues to proactively identify workplace hazards, implement risk mitigation measures, strengthen employee competency, and enhance its safety culture through continuous monitoring, periodic audits, and preventive interventions to ensure a safe and healthy workplace for all employees and contractors.

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).

(A) Employees – Yes-GROUP term insurance policies

(B) Workers - Yes-GROUP term insurance policies

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

Premier Energies Limited ensures compliance with all applicable statutory requirements relating to workers, including timely payment of wages, provident fund contributions, and other applicable social security obligations. In the event of any non-compliance, appropriate and stringent action is taken against the defaulting business partner.

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

Essential Indicators

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

Premier Energies follows a structured approach to map and prioritise stakeholders based on their influence, impact, and dependency on the business. This exercise ensures a clear understanding of the diverse groups connected to its operations, including employees, customers, suppliers, investors, regulatory authorities, and local communities. The process is integrated with the company's sustainability strategy, enabling focused engagement with stakeholders most critical to its operational goals and Environmental, Social, and Governance (ESG) commitments.

The company places strong emphasis on maintaining open, ongoing dialogue with its stakeholders. It believes that transparency and collaboration are essential to building trust, strengthening relationships, and supporting long term sustainable growth. Premier Energies' engagement approach ensures that stakeholders remain informed about its progress and have meaningful opportunities to hare their views and expectations.

It engages with them regularly through formal communications, consultations, surveys, meetings, and participation in industry forums. Premier Energies' key stakeholder groups include employees, customers, suppliers, investors, industry association, state government, policy maker, local communities group and senior leadership teams. These interactions help it to identify emerging trends, address concerns proactively, and align its sustainability priorities with broader societal expectations.

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**
Top management	No	• Board meetings • Annual General Meeting (AGM	• Quarterly, need- basis • Annually	• Occupational health and safety • Water and hazardous waste management • Climate change • Responsible management of information in the public domain
Permanent employees	No	Employee satisfaction survey • National townhall meetings • Telephone and e-mails • Virtual meetings • Magazines and newsletters • Mid-year and annual review	• Weekly • Monthly • Quarterly • Yearly • Need Basis	• Increased awareness of all employees on PEL's policies • Strategic skill up-gradation programs • Lateral deployment • Enhanced Standard Operating Procedures (SOP) and system implementation
Contractual employees	No	Townhall meetings • Email • Virtual webinars • Employee satisfaction survey • Organised training and information sessions • Team-building events	• Weekly • Monthly • Need Basis	• Reward and recognition programs • Strategic implementation of IT initiatives • Ethical business practice
Regulators	No	• One-on-one meetings	• Quarterly	• Environmental compliance • Occupational health and safety Compliance

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
Suppliers and vendors	No	Supplier engagement forums • Virtual trainings • Supplier events	• Quarterly • Yearly • Need Basis	• Delay in payments • Cancellation of orders • Enhanced sustainable growth
Customers	No	Telephonic and e-mails • Executive announcements • Meetings with clients and managers	• Daily • Weekly • Monthly • Need Basis	• Delayed delivery of products • Increased customer engagement
Academia	No	Virtual meetings • E-mails	• Need Basis	• Increased employment of technical experts • Enhanced R&D practices in conjunction with learning and development initiatives for students
Local community	No	Group meetings • One-on-one meetings • Impact assessments	• Need Basis	• Educational infrastructure • Health and sanitation • Self-help groups • Agricultural techniques
Shareholders	No	Annual Reports • Stock Exchange Intimations • Press Releases • Investor Meetings • Conference Calls	• Quarterly • Annually • Need Basis	• Revenue growth • Profits • Sustainability

Principle 5: Businesses should respect and promote human rights

Essential Indicators

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

Category	FY2026 (Current financial Year)			FY2025 (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	571	571	100%	374	374	100%
Other than permanent	12	12	100%	14	14	100%
Total employees	**583**	**583**	**100%**	**388**	**388**	100%
Workers						
Permanent	2065	2065	100%	1186	1186	100%
Other than permanent	6432	6432	100%	3766	3766	100%
Total workers	**8497**	**8497**	**100%**	**4952**	**4952**	100%

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

Category	FY2026 (Current financial Year)					FY2025 (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										
Male	494	0	0	494	100%	307	0	0	307	100%
Female	77	0	0	77	100%	67	0	0	67	100%
Total	**571**	**0**	**0**	**571**	**100%**	**374**	**0**	**0**	**374**	**100%**
Other than Permanent										
Male	10	0	0	10	100%	11	0	0	11	100%
Female	2	0	0	2	100%	3	0	0	3	100%
Total	**12**	**0**	**0**	**12**	**100%**	**14**	**0**	**0**	**14**	**100%**
Workers										
Permanent										
Male	1849	0	0	1849	100%	1,105	0	0	1,105	100%
Female	216	0	0	216	100%	81	0	0	81	100%
Total	2065	**0**	**0**	2065	100%	**1,186**	**0**	**0**	**1,186**	**100%**
Other than Permanent										
Male	4076	0	0	4076	100%	2,530	0	0	2,530	100%
Female	2356	0	0	2356	100%	1,236	0	0	1,236	100%
Total	**6432**	**0**	**0**	**6432**	**100%**	**3,766**	**0**	**0**	**3,766**	**100%**

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

a. Median remuneration / wages: -

	Male		Female	
	Number	Median remuneration/ salary/wages of respective category (INR)	Number	Median remuneration/ salary/wages of respective category (INR)
Board of Directors (BoD)	**4***	96,27,407	**3**	40,11,000
Key Managerial Personnel	**3**	80,00,000	**1**	12,32,000
Employees other than BoD and KMP	**487**	9,25,000	**73**	7,37,422
Workers	**1849**	3,84,825	**216**	3,00,000

*The disclosure of Board of Director number excludes independent & Nominee directors

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

	FY2026 (Current financial Year)	FY2025 (Previous financial Year)
Gross wages paid to females as % of total wages	19.99%	18.47%

4. Do you have a focal point (Individual/Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes/No)

Yes. Premier Energies Limited is committed to fostering a safe, inclusive, and respectful workplace that upholds the highest standards of human rights and ethical conduct.

To reinforce this commitment, all human rights-related concerns are reviewed through our established Internal Complaints Committee (ICC), which functions in line with the Prevention of Sexual Harassment (POSH) framework and broader ethical workplace practices.

The ICC is composed of diverse representatives from both genders, along with an external independent member, ensuring impartiality and fairness in all proceedings. Additionally, subcommittees are in place at each unit location to strengthen on-ground implementation and policy compliance.

These mechanisms collectively help maintain a work environment that is free from discrimination, harassment, and bias, and reflect Premier Energies Limited dedication to promoting transparency, equity, and dignity for all employees.

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

Premier Energies Limited has established a structured grievance redressal mechanism to address human rights-related concerns. Guided by our Human Rights Policy and ethical standards, the mechanism is accessible to employees, business partners, and communities. It includes both informal and formal multi-level escalation procedures for employees, supported by designated grievance officers and an online grievance form. All grievances are handled confidentially, with a strict non-retaliation policy in place, ensuring timely investigation and resolution. A dedicated grievance channel (grievance@premierenergies.com) is available for all stakeholders to report concerns related to human rights violations or ethical misconduct.

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

	FY2026 (Current financial Year)			FY2025 (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	Nil	Nil	-	Nil	Nil	-
Discrimination at workplace	Nil	Nil	-	Nil	Nil	-
Child Labour	Nil	Nil	-	Nil	Nil	-
Forced Labour/ Involuntary Labour	Nil	Nil	-	Nil	Nil	-
Wages	Nil	Nil	-	Nil	Nil	-
Other human rights related issues	Nil	Nil	-	Nil	Nil	-

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

	FY2026 (Current financial Year)	FY2025 (Previous financial Year)
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	Nil	Nil
Complaints on POSH as a % of female employees / workers	Nil	Nil
Complaints on POSH upheld	Nil	Nil

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

Premier Energies Limited is committed to upholding human rights and ensuring a safe, respectful, and inclusive work environment.

To support this, we have established a robust Internal Complaints Committee (ICC) in accordance with applicable legal requirements. The ICC serves as a dedicated body to address and resolve concerns related to human rights, workplace conduct, and integrity.

We actively foster a culture where employees and stakeholders are encouraged to voice concerns without fear of retaliation or discrimination. The ICC ensures that all reported issues are investigated promptly, handled with sensitivity and confidentiality, and resolved through fair and transparent processes.

Premier Energies Limited maintains a strict non-retaliation policy, ensuring that no employee faces adverse consequences for raising genuine concerns. This reinforces our commitment to accountability, fairness, and the protection of individual rights within the workplace.

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

   Yes. Premier Energies Limited integrates human rights requirements into all business agreements and contracts. Our Supplier Code of Conduct, which forms an integral part of our contractual framework, outlines clear expectations related to labor and human rights, including the prohibition of forced and child labor, promotion of fair wages and working conditions, non-discrimination, and respect for freedom of association.

   Before boarding any new supplier or partner, we conduct ESG due diligence that includes an assessment of human rights compliance across the value chain. This is in line with our commitment to ethical and sustainable sourcing, as well as adherence to internationally recognized standards such as the UN Universal Declaration of Human Rights and ILO Conventions.

   The Supplier Code of Conduct is a binding document that suppliers must acknowledge and adopt across their own supply chains, ensuring cascading compliance. Non-compliance may result in suspension or termination of the business relationship.

10. **Assessments of the year**

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

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

    All the necessary corrective actions were taken to ensure human rights are maintained at our workplace. Further no human rights volition was observed across businesses

Principle 6: Businesses should respect and make efforts to protect and restore the environment.

Essential Indicators

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

Parameter	Unit of measurement	FY2026 (Current financial Year)	FY2025 (Previous financial Year)
From renewable sources			
Total electricity consumption (A)	GJ	48,923.97	29,588.57
Total fuel consumption (B)	GJ	0	0
Energy consumption through other sources (C)	GJ	0	0
Total energy consumed from renewable sources (A+B+C)	GJ	**48,923.97**	**29,588.57**
From non-renewable sources			
Total electricity consumption (D)	GJ	6,27,364.55	4,41,207.5
Total fuel consumption (E)	GJ	67,265.33	28,235.18
Energy consumption through other sources (F)	GJ	0	0
Total energy consumed from non-renewable sources (D+E+F)	GJ	**6,94,629.88**	**4,69,442.68**

Parameter	Unit of measurement	FY2026 (Current financial Year)	FY2025 (Previous financial Year)
Total energy consumed (A+B+C+D+E+F)	GJ	**7,43,553.85**	**4,99,031.25**
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	GJ/INR Cr	0.000009503	0.00000766
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)	GJ/Rs adjusted for PPP	0.000193292	0.0001582
Energy intensity in terms of physical output – in numbers	GJ/Nos	0.002500	0.002264

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

Yes, Deloitte Haskins & Sells LLP has carried out an independent assurance of the BRSR Core KPIs presented in the Business Responsibility and Sustainability Report for FY 2025-26.

Other Notes:

1. The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published by the IMF - for India. For the year ended March 31, 2026, it is 20.34 & for the year ended March 31, 2025, is 20.66.
2. Physical output is the total production from the manufacturing facilities in FY 2025-26.

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

No

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

Parameter	FY2026 (Current financial Year)	FY2025 (Previous financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	19,370.00	9,911.00
(iii) Third party water	4,55,153.00	3,29,300.00
(iv) Seawater / desalinated water	0	0
(v) Others (water cans for drinking and cooking purposes)	0	0
Total volume of water withdrawal (in kiloliters) (i + ii + iii + iv + v)	**4,74,523.00**	**3,39,211.00**
Total volume of water consumption (in kiloliters)	**4,67,585.00**	**3,29,231.00**
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)	0.000005976	0.00000505
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)	0.000121552	0.0001043
Water intensity in terms of physical output – in numbers	0.001572	0.001494

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

Yes, Deloitte Haskins & Sells LLP has carried out an independent assurance of the BRSR Core KPIs presented in the Business Responsibility and Sustainability Report for FY 2025-26.

Other Notes:

1. Water withdrawal for warehouses and offices has been estimated using the 45 litres per capita per day factor prescribed under the Central Ground Water Authority (CGWA) guidelines.
2. The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published by the IMF - for India. For the year ended March 31, 2026, it is 20.34 & for the year ended March 31, 2025, is 20.66.
3. Physical output is the total production from the manufacturing facilities in FY 25-26.

4. Provide the following details related to water discharged:

Parameter	FY2026 (Current financial Year)	FY2025 (Previous financial Year)
Water discharge by destination and level of treatment (in kilo liters)		
(i) To Surface water	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(ii) To Groundwater	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iii) To Seawater	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iv) Sent to third parties	-	-
- No treatment	6,938	9,980
With treatment – please specify level of treatment	-	-
(v) Others	-	-
- No treatment	-	-
- With treatment– please specify level of treatment	-	-
Total water discharged (in kilo liters)	6,938	9,980

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

Yes, Deloitte Haskins & Sells LLP has carried out an independent assurance of the BRSR Core KPIs presented in the Business Responsibility and Sustainability Report for FY 2025-26.

Other Notes:

1. Due to maintenance activities of Effluent Treatment Plant (ETP) at unit 2, PEPPL, effluent was temporarily diverted to an authorized third-party Common Effluent Treatment Plant (CETP) for treatment and discharge. This was a temporary arrangement implemented to ensure uninterrupted wastewater management and compliance during the maintenance period. Additionally, the water discharge figures for warehouses and offices are based on estimates.

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

Yes, 100% of our PV cell manufacturing facilities in India operate with a Zero Liquid Discharge (ZLD) mechanism.

Note:

1. Due to maintenance activities of Effluent Treatment Plant (ETP) at Unit 2, PEPPL, effluent was temporarily diverted to an authorized third-party Common Effluent Treatment Plant (CETP) for treatment and discharge. This was a temporary

arrangement implemented to ensure uninterrupted wastewater management and compliance during the maintenance period. Additionally, the water discharge figures for warehouses and offices are based on estimates.

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

Parameter	Please specify unit	FY2026 (Current financial Year)	FY2025 (Previous financial Year)
NOx	Metric tons /year	6.38	8.22
SOx	Metric tons /year	5.38	0.02
Particulate matter	Metric tons /year	11.31	0.16
Persistent organic pollutants (POP)	Metric tons /year	0	0
Volatile organic compounds (VOC)	Metric tons /year	0	0.22
Hazardous air pollutants (HAP)	Metric tons /year	0	0.00

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.

Yes, Deloitte Haskins & Sells LLP has carried out an independent assurance of the BRSR Air Emissions KPI presented in the Business Responsibility and Sustainability Report for FY 2025-26.

Other Notes:

1. For the current financial year, the calculation methodology has been revised and is now based on actual data available from the stack analysis report. Additionally, emissions from process units within manufacturing facilities have been included in the calculations for the current year.

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

Parameter	Unit	FY2026 (Current financial Year)	FY2025 (Previous financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tons of CO_2 equivalent	4,447.12	1,904.27
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tons of CO2 equivalent	1,23,730.23	89,099.40
Total Scope 1 and Scope 2 emissions	Metric tons of CO2 equivalent	1,28,177.35	91,003.67
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	Metric tons of CO2 equivalent/INR Cr	0.000001638	0.00000140
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)	Metric tons of CO2 equivalent /Rs adjusted for PPP	0.000033321	0.0000288
Total Scope 1 and Scope 2 emission intensity in terms of physical output – in Numbers	Metric tons of CO2 equivalent /Nos	0.000431	0.000413

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.

Yes, Deloitte Haskins & Sells LLP has carried out an independent assurance of the BRSR Core KPIs presented in the Business Responsibility and Sustainability Report for FY 2025-26.

Other Notes:

1. The emissions factor for scope 1 emission is sourced from the IPCC Report. The emission factor for Scope 2 emission is sourced from Central Electricity Authority for India.
2. The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published by the IMF - for India. For the year ended March 31, 2026, it is 20.34 & for the year ended March 31, 2025, is 20.66.
3. Physical output is the total production from the manufacturing facilities.

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

Yes, Premier Energies Limited has installed a rooftop solar plant for captive consumption, which currently contributes to 7.23% of the total Electricity consumption across all manufacturing facilities. As part of our transition towards cleaner operations, we have increased electrical powdered material handling equipment's from 50% to 87% to reduce emissions and enhance energy efficiency.

We have also developed solar-enabled carports across our premises to charge in-house electric vehicles, which are used for employee commuting, further reinforcing our commitment to clean energy adoption and sustainable mobility.

Additionally, Premier Energies Limited has launched a comprehensive stakeholder engagement initiative to identify and prioritize material sustainability and responsible business conduct issues. This materiality assessment incorporates feedback from both internal and external stakeholders, addressing key environmental and social topics that may present potential risks or unlock strategic opportunities for the business.

Looking ahead, Premier Energies Limited is committed to defining its decarbonization strategy by the end of FY 2025–26, leveraging a combination of renewable energy integration, process electrification, and other sustainable interventions to reduce our environmental footprint and align with long-term climate goals.

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

Parameter	FY2026 (Current financial Year)	FY2025 (Previous financial Year)
Total Waste generated (in metric tons)		
Plastic waste **(A)**	869.94	367.04
E-waste **(B)**	154.67	192.43*
Bio-medical waste **(C)**	0.09	0.03
Construction and demolition waste **(D)**	0	25.78
Battery waste **(E)**	0.12	24.74
Radioactive waste **(F)**	0	0
Other Hazardous waste -excluding e-waste and biomedical waste **(G)**	3,434.91	2,176.47
Other Non-hazardous waste generated **(H)** - excluding plastic waste	13,101.42	8,099.93
Total (A+B + C + D + E + F + G + H)	**17,561.15**	**10,886.42***
Waste intensity per rupee of Turnover (Total waste generated / Revenue from operations)	0.0000002244	0.00000018
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)	0.000004565	0.0000038
Waste intensity in terms of physical output – in numbers	0.000059	0.000054
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tons)		
Category of waste		
(i) Recycled	5,380.32	3,488.43
(ii) Re-used	63.19	0
(iii) Other recovery operations	0.00	0
Total	**5,443.51**	**3,488.43**

Parameter	FY2026 (Current financial Year)	FY2025 (Previous financial Year)
For each category of waste generated, total waste disposed by nature of disposal method (in metric tons)		
Category of waste		
(i) Incineration	**0.04**	0.01
(ii) Landfilling	**0**	0.0002
(iii) Other disposal operations	**12,117.60**	7397.98
(Total)	**12,117.64**	**7397.99**

*During the reporting period FY 2025, an error was identified in the methodology used to quantify E-waste generated, wherein the waste was inadvertently reported based on the number of units instead of its actual weight. The methodology has since been corrected, and the disclosed E-waste quantity has been restated based on the actual weight of the waste generated to ensure accurate and consistent reporting.

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.

Yes, Deloitte Haskins & Sells LLP has carried out an independent assurance of the BRSR Core KPIs presented in the Business Responsibility and Sustainability Report for FY 2025-26.

Other Notes:

1. Other Hazardous Waste (Category G) includes various waste streams such as: Agitated Thin Film Dryer salt, chemically contaminated waste (e.g., used hand gloves, absorbent pads), Empty chemical containers, ETP sludge, Oil-soaked cotton waste, oil filters and Waste oil.
2. non-hazardous waste (H) comprises of items such as Cardboard, paper, Foam Waste, Glass waste, Metal waste, Mixed waste, polysilicon Wafer Waste & Wood Waste
3. It is assumed that total waste generated is equal to total waste disposed.
4. The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published by the IMF - for India. For the year ended March 31, 2026, it is 20.34 & for the year ended March 31, 2025, is 20.66.
5. Physical output is the total production from the manufacturing facilities.

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

Category	Key Initiatives & Practices
Strategic Objective	Premier Energies Limited has adopted a 4R waste management strategy (Reduce, Reuse, Recycle, Recover)
Circular Economy Approach	Embedding sustainability via low-impact operations, resource-efficient technologies, and comprehensive waste minimization strategies
4R Strategy Reduce	Optimize raw material usage and manufacturing processes Reuse – Extend equipment lifecycle; energy recovery from hazardous waste Recycle – 100% plastic recycling; packaging reuse Recover – Optimize processes; convert waste to value; trade by-products
Plastic Waste	100% recycled in compliance with Plastic Waste Management Rules
E-waste	Recycled via authorized vendors; solar PV waste managed per CPCB guidelines (registration, safe storage till FY 2034–2035, annual returns, SOP compliance)
Battery Waste	Recycled through authorized recyclers via buy-back mechanisms
Hazardous Waste	Segregated, labeled, and tracked at source; handled as per Hazardous Waste Rules using authorized vendors; AFRF and recyclers utilized
Disposal Methods	AFRF (Cement Kilns) – Co-processing high-calorific waste (e.g., ATFD salt, sludge) Authorized Recyclers – Decontamination & recovery (e.g., chemical containers, oil) Oil Re-refining – Converts waste oil into reusable products
Compliance & Tracking	Manifest system, Form 10 (manifest) and Form 4 (annual return), CPCB/SPCB compliance, waste inventory records, regulatory audits

11. If the entity has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.) where environmental approvals / clearances are required, please specify details in the following format:

S. No.	Location of operations/ offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
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 of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
NA					

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

S. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
Yes, we proactively monitor the changing regulations from pollution control board. This approach has helped to go beyond compliance requirements. No cases were received from pollution control board during the reporting year.				

Leadership Indicators

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

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

None of Premier Energies' manufacturing facilities are located in areas identified as water-stressed. Accordingly, the disclosure on water withdrawal, consumption, and discharge in water-stressed areas is Nil.

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

Essential Indicators

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

Premier Energies Limited is committed to fostering meaningful collaboration and open dialogue with trade and industry chambers and associations. These affiliations enable us to stay connected with evolving industry trends, regulatory developments, and sustainability practices, while also contributing to sector-wide progress. We are currently affiliated with 4 prominent trade and industry organizations, through which we engage in knowledge exchange, policy advocacy, and joint initiatives that promote clean energy, responsible manufacturing, and sustainable development. Our active participation in these platforms reflects our dedication to driving positive change within the renewable energy sector and reinforcing our commitment to environmental and social responsibility.

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

Sr. No.	Name of the trade and industry chambers/associations	Reach of trade and industry chambers/ associations (State/ National)
1	Indian solar manufacturers association (ISMA)	National
2	All India solar industries association (AISIA)	National
3	Confederation of Indian Industry (CII)	National
4	Federation of Indian Chambers of Commerce and Industry(FICCI)	National
5	United Nations Global Compact (UNGC)	International

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

Name of authority	Brief of the case	Corrective action taken
	NA	

Principle 8: Businesses should promote inclusive growth and equitable development

Essential Indicators

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

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web Link
NA, the is no such project for which R&R is undertaken by the Company					

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)
NA, the is no such project for which R&R is undertaken by the Company						

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

Premier Energies Limited manufacturing units are in TSIIC-designated industrial zones, with minimal to no impact on surrounding communities due to the absence of nearby residential areas. Despite this, the company maintains a robust grievance redressal mechanism to address any concerns from local stakeholders. Multiple accessible channels—email, web forms, and phone—are available for raising issues, which are reviewed by dedicated Grievance Redressal Committees at both unit and corporate levels. The process includes periodic monitoring, fair and timely resolution, and corrective action where needed. This underscores Premier Energies Limited's strong commitment to transparency, inclusive stakeholder engagement, and responsible business operations.

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

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Directly sourced from MSMEs/small producers*	19.53%	13.11%
Directly from within India	43.01%	45.17%

*During FY 2025–26, the Disclosure base is revised. Accordingly, the MSME/Small Producer disclosure considers Indian suppliers, while the disclosure on input materials sourced directly from within India considers the global supplier base. Comparative figures for the previous year have been restated for consistency.

* Procurement from MSMEs has been determined to the extent that suppliers have been identified as MSMEs based on the information available with the Company.

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	4.47%	3.17%
Semi-urban	74.35%	77.21%
Urban	2.15%	0.40%
Metropolitan	19.03%	19.22%

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

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

Essential Indicators

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

Premier Energies emphasises building and maintaining long-term, trust-based customer relationships and following ethical and transparent marketing practices.

The Company has established robust partnerships with leading independent power producers (IPPs), EPC firms, government agencies, and residential as well as corporate clients across domestic and international markets

- Complaints are acknowledged within 2–3 working days, and a claim
- form is shared for documentation.
- Evidence-based evaluation determines the resolution path, which may include repair, replacement, credit note issuance or justified rejection.
- Standard resolution timeframe: 5–7 working days, with on-site servicing for repairable issues.
- Complex cases involve Root Cause Analysis (RCA) and Corrective and
- Preventive Action (CAPA) reports.
- Post-resolution, a feedback form is sent to assess customer satisfaction and drive continuous improvement.

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

Parameter	As a percentage to total turnover
Environmental and social parameters relevant to the product	100%
Safe and responsible usage	100%
Recycling and/or safe disposal	100%

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

	FY2026 (Current Financial Year)			FY2025 (Previous Financial Year)		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	Nil			Nil		
Advertising						
Cyber-security						
Delivery of essential services						
Restrictive Trade Practices						
Unfair Trade Practices						
Other						

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

	Number	Reasons for recall
Voluntary recalls	0	Nil
Forced recalls	0	Nil

Note: There were no product recalls during the financial year on account of product safety or quality Issues. Product replacements made under warranty or otherwise have been excluded from this disclosure.

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

   Yes.

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.**

   NA

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 entity can be accessed (provide web link, if available).**

   Please refer to the link: https://premierenergies.com/products/solar-module

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

   Premier Energies continues to collaborate with business partners and customers to explore innovative opportunities to incorporate sustainable materials across its solutions and bring more sustainable products to the market. This effort is supported by enhanced communication and stakeholder engagement to promote the adoption of sustainable solutions.

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

   During FY 2025–26, the Organization did not experience any major disruption or discontinuation of critical services. The Organization maintains continuous communication with its customers and suppliers to identify and address potential issues at an early stage. Any concerns arising in customer or supplier relationships are managed through regular engagement and communication, enabling timely identification of risks and collaborative resolution before they escalate into significant disruptions.

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

   Premier Energies recognizes the importance of fair, transparent, and accurate disclosure of product information. Accordingly, the Company provides truthful and factual information, including relevant product risks and other legally required details, through appropriate product labelling and communication channels. This enables consumers to make informed decisions and exercise their freedom to consume responsibly. The Company is committed to maintaining transparency with its customers by providing all relevant product information in a clear and accessible manner.