August 27, 2026

BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai – 400 001
Scrip: 543490

National Stock Exchange of India Limited
Exchange Plaza
Plot no. C/1, G Block
Bandra-Kurla Complex
Bandra (E), Mumbai - 400 051
Symbol: GMRP&UI

Sub: Business Responsibility and Sustainability Report for the financial year 2025-26.

Ref.: SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR").

Dear Sir/Madam,

Pursuant to Regulation 34(2) of SEBI LODR, please find enclosed Business Responsibility and Sustainability Report for the financial year 2025-26, along with assurance report thereon by M/s. Grant Thornton Bharat LLP, which forms part of Annual Report.

The Business Responsibility and Sustainability Report is also available on the website of the Company and can be accessed at https://www.gmrpowerurbaninfra.com/investor-relations/financials-and-reports/annual-reports.

Request you to please take the same on record.

Thanking you,

GMR Power and Urban Infra Limited

VIMAL PRAKASH
Digitally signed by VIMAL PRAKASH
Date: 2026.08.27 21:14:07 +05'30'

Vimal Prakash
Company Secretary &
Compliance Officer

Encl: As above

GMR Power & Urban Infra Limited
Corporate Office: New Udaan Bhawan, Opp. Terminal 3, Indira Gandhi International Airport, New Delhi – 110 037
Registered Office: Unit No. 12, 18th Floor, Tower A, Building No. 5, DLF Cyber City, DLF Phase– III, Gurugram– 122002, Haryana, India
CIN L45400HR2019PLC125712 T +91 124 6637750, E GPUIL.CS@gmrgroup.in W www.gmrpui.com

Business Responsibility & Sustainability Report

SECTION A:

GENERAL DISCLOSURES

I. Details of the listed entity

1.	**Corporate Identity Number (CIN) of the Listed Entity**	L45400HR2019PLC125712
2.	**Name of the Listed Entity**	GMR Power and Urban Infra Limited (the "Company" or "GPUIL")
3.	**Year of incorporation**	2019
4.	**Registered office address**	Unit no. 12, 18th Floor, Tower A, Building No. 5, DLF Cyber City, DLF Phase-III, Gurugram -122002, Haryana, India
5.	**Corporate Address**	New Udaan Bhawan Complex, Opp. Terminal-3, Indira Gandhi International Airport, New Delhi-110037, India,
6.	**E-mail**	GPUIL.CS@gmrgroup.in
7.	**Telephone**	+91 11 4719 8892
8.	**Website**	https://www.gmrpowerurbaninfra.com/
9.	**Financial year for which reporting is being done**	FY 2025-26
10.	**Name of the Stock Exchange(s) where shares are listed**	BSE Limited & National Stock Exchange of India Limited
11.	**Paid-up Capital**	₹ 390.51 Crore
12.	**Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report**	Vimal Prakash, Company Secretary & Compliance Officer +91 11 4253 2600 GPUIL.CS@gmrgroup.in

13. Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).

The disclosures under this report are made on a consolidated basis including all subsidiaries of GMR Power & Urban Infra Limited with majority holding and having active operations. Reporting boundary does not consider the entities with no / limited operational impact from ESG perspective or are still in the project phase. Entity wise details are provided under point No. 23 of Section A of this Business Responsibility and Sustainability Report (BRSR).

14. Name of assurance provider: Grant Thornton Bharat LLP

15. Type of assurance obtained:

- Reasonable Assurance for BRSR Core
- Limited Assurance for KPIs other than BRSR Core as per Assurance Report

II. Products/services

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Energy Generation	Energy Generation through coal based thermal plants, hydropower plants, solar and wind.	73.75%
2.	Smart Meter Infrastructure	Installation of smart meters	19.34%
3.	Road Transport	Development, operation and maintenance of highways	2.98%
4.	EPC & Others	Delivering EPC solutions for highways and railways, development of Special Investment Region (SIR) and others	3.93%

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

S. No.	Product/Service	NIC Code	% of total Turnover contributed
1.	Power segment	3510	73.75%
2.	Smart Meter Installation	4321	19.34%
3.	Road Segment	4210	2.98%
4.	EPC & Others	4220	3.93%

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	13	26	39
International	0	3	3

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	10
International (No. of Countries)	3

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

NIL

c. A brief on types of customers

The company caters to a) General public, b) Government agencies & c) Non Govt agencies. The Company meets the requirements of B2G, B2B and B2C.

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)	979	899	92%	80	8%
2.	Other than Permanent (E)	2	0	0%	2	100%
3.	**Total employees (D+E)**	981	899	92%	82	8%
	WORKERS					
4.	Permanent (F)	0	0	0	0	0
5.	Other than Permanent (G)	0	0	0	0	0
6.	**Total workers (F+G)**	0	0	0	0	0

b. Differently abled Employees and workers:

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

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors*	13	2	15.4%
Key Management Personnel	2	0	0

* Board of Directors includes one Key Managerial Personnel.

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

	FY 2026			FY 2025			FY 2024		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	15%	9%	15%	14%	11%	14%	12%	8%	11%
Permanent Workers	NA	NA	NA	NA	NA	NA	NA	NA	NA

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.	GMR Energy Trading Limited (GETL)	Subsidiary	100	Yes
2.	GMR Londa Hydropower Private Limited (GLHPPL)	Subsidiary	98.01	No
3.	GMR Generation Assets Limited (GGAL)	Subsidiary	98.01	Yes
4.	GMR Highways Limited (GMRHL)	Subsidiary	100	Yes
5.	GMR Ambala-Chandigarh Expressways Private Limited (GACEPL)	Subsidiary	100	Yes
6.	GMR Pochanpalli Expressways Limited (GPEL)	Subsidiary	100	Yes
7.	GMR Hyderabad Vijayawada Expressways Private Limited (GHVEPL)	Subsidiary	90	No
8.	GMR Chennai Outer Ring Road Private Limited (GCORRPL)	Subsidiary	90	Yes
9.	Gateways for India Airports Private Limited (GFIAL)	Subsidiary	86.49	No
10.	GMR Corporate Services Limited (GASL)	Subsidiary	100	No
11.	GMR Aviation Private Limited (GAPL)	Subsidiary	100	No
12.	GMR Krishnagiri SIR Limited (GKSIR)	Subsidiary	100	Yes
13.	Advika Properties Private Limited (APPL)	Subsidiary	100	No
14.	Aklima Properties Private Limited (AKPPL)	Subsidiary	100	No
15.	Amartya Properties Private Limited (AMPPL)	Subsidiary	100	No
16.	Baruni Properties Private Limited (BPPL)	Subsidiary	100	No
17.	Bougainvillea Properties Private Limited (BOPPL)	Subsidiary	100	No
18.	Camelia Properties Private Limited (CPPL)	Subsidiary	100	No
19.	Deepesh Properties Private Limited (DPPL)	Subsidiary	100	No
20.	Eila Properties Private Limited (EPPL)	Subsidiary	100	No
21.	Gerbera Properties Private Limited (GPL)	Subsidiary	100	No
22.	Lakshmi Priya Properties Private Limited (LPPPL)	Subsidiary	100	No
23.	Honeysuckle Properties Private Limited (HPPL)	Subsidiary	100	No
24.	Idika Properties Private Limited (IPPL)	Subsidiary	100	No
25.	Krishnapriya Properties Private Limited (KPPL)	Subsidiary	100	No
26.	Larkspur Properties Private Limited (LAPPL)	Subsidiary	100	No

S. No.	Name of the holding/ subsidiary/ associate companies/ joint ventures (A)¥	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
27.	Nadira Properties Private Limited (NPPL)	Subsidiary	100	No
28.	Padmapriya Properties Private Limited (PAPPL)	Subsidiary	100	Yes
29.	Prakalpa Properties Private Limited (PPPL)	Subsidiary	100	No
30.	Purnachandra Properties Private Limited (PUPPL)	Subsidiary	100	No
31.	Shreyadita Properties Private Limited (SPPL)	Subsidiary	100	No
32.	Pranesh Properties Private Limited (PRPPL)	Subsidiary	100	No
33.	Sreepa Properties Private Limited (SRPPL)	Subsidiary	100	No
34.	Radhapriya Properties Private Limited (RPPL)	Subsidiary	100	No
35.	Asteria Real Estates Private Limited (AREPL)	Subsidiary	100	No
36.	Lantana Properties Private Limited (LPPL)	Subsidiary	100	No
37.	Honey Flower Estates Private Limited (HFEPL)	Subsidiary	100	No
38.	GMR SEZ & Port Holdings Limited (GSPHL)	Subsidiary	100	Yes
39.	Suzone Properties Private Limited (SUPPL)	Subsidiary	100	No
40.	Lilliam Properties Private Limited (LPPL)	Subsidiary	100	No
41.	Dhruvi Securities Limited (DSL)	Subsidiary	100	No
42.	GMR Energy Projects (Mauritius) Limited (GEPML)	Subsidiary	100	No
43.	GMR Infrastructure (Singapore) Pte Limited (GISPL)	Subsidiary	100	No
44.	GMR Coal Resources Pte Limited (GCRPL)	Subsidiary	100	No
45.	GMR Power and Urban Infra (Mauritius) Limited (GPUIML)	Subsidiary	100	No
46.	GMR Infrastructure Overseas Limited, Malta (GIOL)	Subsidiary	100	No
47.	GMR Infrastructure (Overseas) Limited (GI(O)L)	Subsidiary	100	No
48.	GMR Smart Electricity Distribution Private Limited (GSEDPL)	Subsidiary	100	Yes
49.	GMR Male International Airport Private Limited (GMIAL)	Subsidiary	76.88	No
50.	PT GMR Infrastructure Indonesia	Subsidiary	100	No
51.	GMR Energy Limited (GEL)	Subsidiary	100	Yes
52.	GMR Energy (Mauritius) Limited (GEML)	Subsidiary	100	No
53.	GMR Lion Energy Limited (GLEL)	Subsidiary	100	No
54.	Karnali Transmission Company Private Limited (KTCPL)	Subsidiary	100	No
55.	GMR Kamalanga Energy Limited (GKEL)	Subsidiary	99.99	Yes
56.	GMR (Badrinath) Hydro Power Generation Private Limited (GBHPL)	Subsidiary	100	No
57.	GMR Consulting Services Limited (GCSL)	Subsidiary	100	No
58.	GMR Warora Energy Limited (GWEL)	Subsidiary	92.07	Yes
59.	GMR Bundelkhand Energy Private Limited (GBEPL)	Subsidiary	100	No
60.	GMR Rajam Solar Power Private Limited (GRSPPL)	Subsidiary	100	Yes
61.	GMR Maharashtra Energy Limited (GMAEL)	Subsidiary	100	No
62.	GMR Gujarat Solar Power Limited (GGSPL)	Subsidiary	100	Yes
63.	GMR Indo-Nepal Power Corridors Limited (GINPCL)	Subsidiary	100	No
64.	GMR Upper Karnali Hydropower Limited (GUKPL)	Subsidiary	73	No
65.	GMR Green Energy Limited (GGEL)	Subsidiary	100	No

S. No.	Name of the holding/ subsidiary/ associate companies/ joint ventures (A)¥	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
66.	GMR Kashi Smart Meters Limited (GKSML)	Subsidiary	90	Yes
67.	GMR Triveni Smart Meters Limited (GTSML)	Subsidiary	90	Yes
68.	GMR Agra Smart Meters Limited (GASML)	Subsidiary	90	Yes
69.	GMR Operations and Maintenance Private Limited (GTOM) (Formerly known as GMR Tenaga Operations and Maintenance Private Limited)	Subsidiary	100	No
70.	GMR Kalinga Solar Power Limited	Subsidiary	100	No
71.	GMR Utkal Solar Power Limited	Subsidiary	100	No
72.	GMR Karnataka Renewable Energy-I Limited	Subsidiary	100	No
73.	GMR Andhra Pradesh Renewable Energy-I Limited	Subsidiary	100	No
74.	Portus Ventures Private Limited[1]	Associate	26	No
Below is the Associate Company of a Subsidiary Company				
1.	GMR Vemagiri Power Generation Private Limited (formerly GMR Vemagiri Power Generation Limited (GVPGPL)	Associate	49	No
2.	GMR Rajahmundry Energy Limited (GREL)	Associate	49	No

£ Associate includes Joint Ventures

¥ Does not include Company limited by guarantee

1 Portus Ventures Private Limited ceased to be Associate Company/Joint Venture with efect from June 10, 2026 after sale of 26% stake held by the Company to an external party.

Note: GMR Enterprises Private Limited (GEPL) ceased to be the holding Company of GPUIL, under the provisions of the Companies Act, 2013, effective from January 28, 2026. However, it would continue as Parent Company of the Company in terms of applicable Ind AS, on account of having management control over the Company.

VI. CSR Details

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

(ii) Turnover (in ₹) : 367.28 Crore (Standalone)

(iii) Net worth (in ₹) : 13,416.47 Crore (Standalone)

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			FY 2025		
		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	CSR Policy and Business Responsibility Policy https://www.gmrpowerurbaninfra.com/investor-relations/corporate-governance/policies	0	0	-	0	0	-
Investors (other than shareholders)	https://www.gmrpowerurbaninfra.com/investor-relations/connect	0	0	-	0	0	-
Shareholders	Shareholder complaints are addressed through: i. SEBI Complaints Redressal System (SCORES) https://www.gmrpowerurbaninfra.com/investor-relations ii. Online Dispute Resolution (ODR) Portal which is available at the website of the Company at https://www.gmrpowerurbaninfra.com/investor-relations/smart-odr	4	0	-	9	0	-
Employees and workers	Grievance Management Policy is available to all employees through the internal portal and mobile app. Further, this is supported by Business Responsibility Policy https://www.gmrpowerurbaninfra.com/investor-relations/corporate-governance/policies	3	0	-	74	0	-
Customers	https://www.gmrpowerurbaninfra.com/investor-relations/corporate-governance/policies	0	0	-	0	0	-
Value Chain Partners	https://www.gmrpowerurbaninfra.com/investor-relations/corporate-governance/policies	8	0	-	2	0	-
Other (please specify)							

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

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

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Climate Change and GHG emissions	Risk	• Increased frequency and intensity of extreme weather events can cause disruption in operations and lead to increased maintenance and repair costs. • Failure to comply with Climate Change regulations can result in fines, penalties, and reputational damage.	• To mitigate the risk, we at GMR have a structured system of ISO 14064 at major locations for disclosing Climate change emissions. This system enables us to reduce emissions.	Negative

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
				• Investing in resilient infrastructure, such as drainage systems, can reduce the impacts of extreme weather events on highways infrastructure.	
2	Energy Management	Risk and Opportunity	• Energy Costs: High energy consumption and inefficient energy management can result in high energy costs, which can impact the financial performance. At the same time, investing in energy efficiency initiatives can also support lower the costs. This supports business opportunities such as smart meters which drive greater efficiency. • Energy Security: Dependence on fossil fuels and centralized energy systems can pose risks to energy security, such as supply disruptions and price volatility, which can impact the operational and financial performance. • Regulatory Compliance: Non-compliance with energy regulations, such as energy efficiency standards and emissions regulations, can result in fines and penalties, as well as reputational damage, which can impact the financial performance. • Environmental Performance: High energy consumption and emissions can have negative environmental impacts, such as air pollution and climate change, which can result in increased regulatory scrutiny, reputational damage, and potential litigation risks.	• Energy Efficiency Measures: Implementing energy efficiency measures, such as upgrading lighting systems, HVAC systems, and building insulation, can reduce energy consumption and costs. • Energy Management Systems: Adopting energy management systems, such as energy monitoring and building automation systems, can optimize energy consumption and improve operational efficiency. • Stakeholder Engagement: Engaging with stakeholders, such as regulators, customers, and local communities, can improve compliance with energy regulations and enhance reputational benefits. By identifying and addressing these material ESG issues and implementing effective mitigation measures, the sector can minimize risks and negative financial implications and ensure long-term sustainability and resilience.	Negative and Positive
3	Waste Management and Resource Conservation	Opportunity	• Recycling: Implementing a recycling program for construction waste, such as asphalt, concrete, and steel, can reduce waste disposal costs and generate revenue by selling recycled materials. • Circular Economy: Adopting a circular economy approach can promote the reuse and recycling of materials, reduce waste generation, and create new business opportunities. For example, waste materials can be used as inputs for new products, such as recycled asphalt or concrete. • Increasing efficiency: Improving water management practices, such as reducing water use and improving wastewater treatment, can help energy companies become more efficient and reduce their operational costs. • Lowering risks: Water scarcity and quality issues can pose a risk to the energy sector, especially for companies that rely heavily on water for their operations. Implementing sustainable water management practices can help reduce these risks and ensure long-term viability.	Not Applicable	Positive

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
4	Workforce Health and safety	Opportunity	• Increasing productivity: A safe and healthy workforce is generally more productive, as employees are less likely to be absent due to illness or injury. This can help Energy and Highways companies improve their operational efficiency and reduce costs. • Enhancing reputation: Demonstrating a commitment to workforce health and safety can help Energy and Highways companies enhance their reputation and build trust with stakeholders, including customers, investors, and regulators. • Reducing regulatory: The sectors we operate in are subject to a wide range of health and safety regulations, and appropriate compliance can avoid financial penalties and legal liability. • Attracting and retaining talent: In a competitive labour market, offering a safe and healthy work environment can help energy companies attract and retain top talent, reducing recruitment and training costs. GMR Energy also has an ISO certified health & safety management system, and this management system is implemented separately at the entities of Energy sector (GWEL and GKEL- ISO 45001). Energy sector's entity GWEL received Five Star rating and Sword of Honor in British Safety Council. This demonstrates our ability and commitment to establish, implement and maintain an OH&S management system to improve occupational health and safety, eliminate hazards and minimize OH&S risks (including system deficiencies), take advantage of OH&S opportunities, and address OH&S management system nonconformities associated with its activities.	Not Applicable	Positive
5	Road Safety	Opportunity	• Increased Revenue: Safer roads can lead to increased use of highways facilities, as customers and businesses are more likely to choose roads with a lower risk of accidents and injuries. This can result in increased revenue for the facilities. • Improved Reputation: Adopting and promoting strong safety practices can enhance the reputation of facilities, increase employee, customer and investor confidence, and improve the bottom line. • Compliance: Meeting and exceeding safety regulations can avoid fines and penalties, reduce legal risks, and improve overall compliance with laws and regulations.	Not Applicable	Positive

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
6	Human Rights	Risk	The infrastructure sector may be subject to a wide range of human rights regulations, and non-compliance can result in financial penalties and legal liability. Implementing effective human rights practices can help companies avoid these risks.	GPUIL has various policies such as the Code of Conduct, Whistle blower Policy, Disciplinary Policy, Policy against Sexual Harassment, and Policy on Work Environment. These, alongside transparent HR procedures, effectively address human rights issues.	Negative
7	Employee Development and Engagement	Opportunity	• Increased employee retention: When employees feel that their development and growth are prioritized by their employer, they are more likely to stay with the company long-term, reducing recruitment and training costs. • Improved productivity: Engaged employees are more likely to be productive and efficient in their work, leading to better business outcomes. • Enhanced innovation: When employees are given the opportunity to develop their skills and knowledge, they can bring new ideas and innovations to the company, leading to competitive advantages in the marketplace. At GPUIL, we have adopted a Performance Management Process (PMP) to optimize staff performance, aiming to keep our employees motivated and engaged. This process ensures continuous interaction across hierarchies to identify and address developmental needs, nurturing future leaders.	Not Applicable	Positive
8	Business Ethics	Risk and Opportunity	The exposure to risks related to code of conduct, irresponsible and unethical business practices lead to reputational and financial losses. GMR has developed a strong culture focused on ethical conduct. This stems from the GMR Code of Business Conduct & Ethics (COBCE) which is supported by a dedicated Ethics & Integrity team, making ethics a competitive advantage for GMR. This also supports the Group in terms of strengthening its reputation and trust across stakeholders, building employee morale and avoiding any related risks.	GPUIL along with its' subsidiaries has a code of business conduct, that cover facets of business ethics such as child labour/ forced labour, corruption and bribery, discrimination. Public disclosure on breaches/ violations of code of conduct at group level. Compliance audits are conducted to ensure ethical standards are adhered. Dedicated helpdesk, Ombudsman, focal point and escalation matrix to ensure effective implementation of code of conduct	Positive and Negative

SECTION B:

MANAGEMENT AND PROCESS DISCLOSURES

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

Disclosure Questions	P1: Ethics & integrity	P2: Sustainable products	P3: Employee well being	P4: Stakeholders	P5: Human Rights	P6: Environment	P7: Regulatory requirement	P8: Inclusive Growth	P9: Customer and IT
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)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c. Web Link of the Policies, if available	Code of Business Conduct and Ethics[1] Policy on Related Party Transaction[2] Whistle Blower Policy[3]	Supplier Code of Conduct & Business Ethics[4]	Business Responsibility Policy[5] Supplier Code of Conduct & Business Ethics[4]	CSR Policy[6] Business Responsibility Policy[5]	Code of Business Conduct and Ethics[1] Business Responsibility Policy[5]	Business Responsibility Policy[5]	Code of Business Conduct and Ethics[1] Business Responsibility Policy[5]	CSR Policy[6]	Privacy Policy[7] Business Responsibility Policy[5]
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

[1] Code of Business Conduct and Ethics: https://www.gmrpowerurbaninfra.com/investor-relations/corporate-governance/code-of-conduct

[2] Policy on Related Party Transaction: https://www.gmrpowerurbaninfra.com/investor-relations/corporate-governance/policies

[3] Whistle Blower Policy: https://www.gmrpowerurbaninfra.com/investor-relations/corporate-governance/policies

[4] Supplier Code of Conduct & Business Ethics: https://www.gmrpowerurbaninfra.com/investor-relations/corporate-governance/policies

[5] Business Responsibility Policy: https://www.gmrpowerurbaninfra.com/investor-relations/corporate-governance/policies

[6] CSR Policy: https://www.gmrpowerurbaninfra.com/investor-relations/corporate-governance/policies

[7] Privacy Policy: https://www.gmrpowerurbaninfra.com/privacy-policy

Disclosure Questions	P1: Ethics & integrity	P2: Sustainable products	P3: Employee well being	P4: Stakeholders	P5: Human Rights	P6: Environment	P7: Regulatory requirement	P8: Inclusive Growth	P9: Customer and IT
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: Quality Management GRI Standards 2021 UNGC Principles	ISO 20400: Sustainable Procurement ISO 9001: Quality Management ISO 14001: Environment Management ISO 50001: Energy management ISO 45001: Occupational Health & Safety	ISO 45001: Occupational Health & Safety ISO 9001: Quality Management	GRI Standards 2021	SA 8000: Social Accountability ILO – Fundamental Principles and Right of Work UN Guiding Principles on Business and Human Rights	ISO 14001: Environment Management ISO 50001: Energy management	GRI Standards 2021	UN SDGs CSR disclosures pursuant to Section 135 of the Companies Act, 2013 GRI Standards 2021	ISO 27001: Information security, cybersecurity and privacy protection — Information security management systems
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	• Reduce GHG emissions from operations through energy efficiency and leverage renewable energy basis feasibility and applicable regulations • Sustain zero fatalities record across operations for employees and contractors • Target 90% recovery / reuse / upcycling of waste annually								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	• Adopted 700+ KWp of solar deployment across Warora and Kamalanga • Maintained zero fatalities across operations • Ensured more than 90% recovery / reuse / upcycling of waste								

Governance, leadership and oversight

7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)

At GMR Power and Urban Infra Limited (GPUIL), we believe that long-term value creation is inseparable from responsible business conduct. As India accelerates its energy transition and infrastructure development, we remain committed to creating sustainable value for all stakeholders through resilient operations, strong governance practices, environmental stewardship and inclusive growth.

Future-ready business foundation

FY 2026 was a year of strategic progress as we continued to strengthen the foundations of a future-ready business. Our focus remained on enhancing operational performance while embedding sustainability considerations into decision-making across the organisation. Through increased adoption of digital technologies, smart metering solutions and resource-efficient practices, we are contributing to a more intelligent, efficient and sustainable energy ecosystem while improving the competitiveness and resilience of our businesses.

Alignment with India's energy transition

During the year, we also initiated efforts to strengthen our presence across emerging opportunities in the energy transition. Renewable energy, energy storage systems and grid modernisation represent important areas of future growth for both the sector and our Company. While these initiatives are at an early stage, they reflect our commitment to aligning our business portfolio with evolving market needs and national development priorities.

Operational excellence and environmental stewardship

Operational excellence continues to remain central to our sustainability journey. Across our power generation assets, we maintained a strong focus on energy efficiency, environmental performance, water stewardship and occupational health and safety. Our Warora and Kamalanga plants received multiple recognitions for excellence in these areas, reaffirming the robustness of our management systems and our culture of continuous improvement. We also sustained 100% fly ash utilisation and advanced initiatives that improve resource efficiency and reduce environmental impact across our operations.

People capability and innovation

People remain at the heart of our transformation agenda. We recognise that the transition to a more digital and sustainable future requires continuous learning and capability development. The launch of the SPARK programme during the year marked an important step towards building digital and AI capabilities across our workforce, fostering innovation and preparing our employees for the opportunities and challenges of a rapidly evolving business environment.

Inclusive growth and community impact

We are equally committed to creating a positive impact beyond our business operations. Through the GMR Varalakshmi Foundation, we continued to invest in education, healthcare, livelihoods and skill development initiatives, positively impacting more than 2.25 lakh beneficiaries during the year. These efforts reflect our belief that business growth must be accompanied by meaningful social progress and community development.

Governance as the foundation of sustainability

Strong governance remains the foundation on which our sustainability aspirations are built. We continued to strengthen our risk management framework, ethical business practices, compliance systems and responsible supply chain management processes. By integrating environmental, social and governance considerations into our business practices, we seek to enhance stakeholder trust, improve organisational resilience and support sustainable long-term growth.

As we look ahead, we remain committed to advancing our sustainability agenda while pursuing opportunities arising from India's evolving energy landscape. By combining operational excellence, innovation, responsible resource management and strong governance, we aim to create enduring value for shareholders and stakeholders alike while contributing meaningfully to the country's economic, social and environmental objectives.

I would like to express my sincere appreciation to our employees, customers, business partners, suppliers, communities, regulators and shareholders for their continued trust and support. Together, we will continue to build a resilient, responsible and future-ready enterprise.

Srinivas Bommidala
Vice-Chairman & Managing Director
GMR Power and Urban Infra Limited

8.	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr. Srinivas Bommidala, Vice-Chairman & Managing Director
9.	Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	Yes. The ESG Committee of the Board is responsible for decision making on sustainability related issues The ESG Committee comprises of the following members: • Mr. Srinivas Bommidala, Vice-Chairman & Managing Director, Chairman of the Committee • Mr. B.V.N. Rao, Executive Director, Member • Dr. Satyanarayana Beela, Non- Executive Independent Director, Member • Ms. Suman Naresh Sabnani, Non- Executive Independent Director, Member

10. Details of Review of NGRBCs by the Company:

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

	P1	P2	P3	P4	P5	P6	P7	P8	P9
11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.	Grant Thornton Bharat LLP								

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

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

SECTION C:

PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

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	%age of persons in respective category covered by the awareness programmes
Board of Directors	5	Code of Conduct for Board Members & Senior Management, Vigil Mechanism, ESG, Risk Related aspects, PASH	100%
Key Managerial Personnel	6	ESG, Risk Related aspects, Vigil Mechanism, PASH, Code of Business Conduct & Ethics	100%
Employees other than BoD and KMPs	100+	Ethics, PASH, Values, Safety, Resource Efficiency, Environmental Conservation, Resource Conservation, Cybersecurity etc.	98%
Workers	NA	NA	NA

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

Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine	No such cases	NA	0	NA	NA
Settlement	No such cases	NA	0	NA	NA
Compounding fee	No such cases	NA	0	NA	NA

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

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

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

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

Yes, GMR Group has a publicly available policy for anti-bribery and anti-corruption. Additionally, these anti-bribery and anti-corruption aspects are also extended to the supply chain through the supplier code of conduct which is mandatory for all contracts. The supplier code is also publicly available.

Regular training and awareness sessions on the Policy is provided to all employees and concerned stakeholders to acknowledge their understanding and commitment to adhere to the defined guidelines.

Any concerns can be reported by stakeholders through the ethics helpline and addressed in line with the Anti-Bribery and Anti-Corruption Policy and Whistleblower Policy.

- Anti-Bribery and Anti-Corruption Policy: https://www.gmrpowerurbaninfra.com/investor-relations/corporate-governance/policies
- Supplier Code of Conduct & Business Ethics: https://www.gmrpowerurbaninfra.com/investor-relations/corporate-governance/policies
- Whistleblower Policy: Whistle Blower Policy

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	FY 2025
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

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

	FY 2026		FY 2025	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	-	0	-
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	-	0	-

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

Not applicable

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

	FY 2026	FY 2025
Number of days of accounts payables*	83	90

* Includes revenue share paid / payable to concessionaire grantors, consumption of fuel, cost of material consumed, purchase of traded goods, changes in inventories of work-in-progress, transmission and distribution charges, sub-contracting expenses, employee benefits expense and other expenses

9. **Open-ness of business**

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

Parameter	Metrics*	FY 2026	FY 2025
Concentration of Purchases	a. Purchases from tradinghouses as % of total purchases	NA	NA
	b. Number of trading houses where purchases are made from	NA	NA
	c. Purchases from top 10 trading houses as % of total purchases fromtrading houses	NA	NA
Concentration of Sales	a. Sales to dealers /distributors as % of total sales	NA	NA
	b. Number of dealers / distributors to whom sales are made	NA	NA
	c. Sales to top 10 dealers/ distributors as % oftotal sales to dealers / distributors	NA	NA
Share of RPTs in	a. Purchases (Purchases with related parties /Total Purchases)	4.56%	5.38%
	b. Sales (Sales to relatedparties / Total Sales)	1.73%	2.92%
	c. Loans & advances (Loans & advances given to related parties/ Total loans & advances)	99.98%	42.88%
	d. Investments(Investments in related parties / Total Investments made)	34%	3%

* Includes revenue share paid / payable to concessionaire grantors, consumption of fuel, cost of material consumed, purchase of traded goods, changes in inventories of work-in-progress, transmission and distribution charges, sub-contracting expenses, employee benefits expense and other expenses

Leadership Indicators

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

Total number of awareness programmes held	Topics / principles covered under the training	% age of value chain partners covered (by value of business done with such partners) under the awareness programmes
3	Key focus areas covered ESG and their growing importance for suppliers, along with an overview of BRSR Core and value chain indicators. The program also covers ISO 20400, sustainable procurement practices, circular economy principles, and life cycle costing to drive responsible and future-ready sourcing	60%

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

Yes, The Company has a defined Code of Conduct for its Board of Directors, which includes processes to identify and manage conflicts of interest. Directors are required to disclose changes in external board positions and any interests in other entities. The Code mandates appropriate disclosures to avoid conflicts with the Company's interests, ensures confidentiality of sensitive information, and restricts media interactions to authorized spokespersons. It also requires that Company assets and resources be used strictly for official purposes or as per the terms of appointment.

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.**

	FY 2026	FY 2025	Details of improvements in environmental and social impacts
R&D	NA	NA	NA
Capex	3%	6.4%	Carbon capture technology, rain water harvesting structures, air quality monitoring equipment, safety and security equipment

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

   b. **If yes, what percentage of inputs were sourced sustainably?** 81%

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.**

   Given the nature of operations, being primarily an electricity generation company, this does not directly apply. However, our units consider safe disposal of waste generated through operations.

   - **Plastics:** Plastic waste is primarily generated through packaging materials. It is sold as scrap to authorized recyclers to avoid landfill disposal. In certain cases, innovative technology is deployed at highways by integrating plastic waste into road construction as per IRC SP 98-2013 guidelines. This enhances road durability while addressing plastic waste management
   - **E-Waste:** E-waste such as LEDs, computers, and accessories is stored in designated areas and sold to authorized recyclers in compliance with environmental regulation. In certain cases the equipment may be replaced and returned to the service provider.
   - **Hazardous Waste:** Hazardous waste is collected and stored in designated hazardous waste facilities and then sent to authorized recyclers compliant with environmental regulations. Used batteries are returned to authorized dealers/recyclers, in line with the regulations.
   - **Other Waste:** Fly ash is fully utilized for bricks, cement manufacturing, and road construction as per fly ash notification. Sludge is used as manure for horticulture development. Domestic waste is segregated into biodegradable and non-biodegradable at source. Biodegradable waste is processed via in-house mechanical bio-digester to produce compost, used for horticulture. Non-biodegradable waste is sent to authorized municipal vendors or recyclers. Significant portions of construction waste is reused or recycled, especially in road/highway projects. Non-hazardous operational waste like scrap is sold via tender for recycling. Damaged solar PV modules are handled by the OEM for safe recycling/disposal.

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.**

   Not Applicable

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	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent employees											
Male	899	899	100%	899	100%	NA	NA	899	100%	899	100%
Female	80	80	100%	80	100%	80	100%	NA	NA	80	100%
Total	**979**	**979**	**100%**	**979**	**100%**	**80**	**100%**	**899**	**100%**	**979**	**100%**
Other than Permanent employees											
Male	0	0	0%	0	0%	0	0%	NA	NA	0	0%
Female	2	2	100%	2	100%	2	100%	NA	NA	2	100%
Total	**2**	**2**	**100%**	**2**	**100%**	**2**	**100%**	**NA**	**NA**	**2**	**100%**

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

Category	Total (A)	Health insurance Number (B)	Health insurance % (B/A)	Accident insurance Number (C)	Accident insurance % (C/A)	Maternity benefits Number (D)	Maternity benefits % (D/A)	Paternity Benefits Number (E)	Paternity Benefits % (E/A)	Day Care facilities Number (F)	Day Care facilities % (F/A)
Permanent workers											
Male	0	0	0%	0	0%	0	0%	0	0%	0	0%
Female	0	0	0%	0	0%	0	0%	0	0%	0	0%
Total	0	0	0%	0	0%	0	0%	0	0%	0	0%
Other than Permanent workers											
Male	0	0	0%	0	0%	0	0%	0	0%	0	0%
Female	0	0	0%	0	0%	0	0%	0	0%	0	0%
Total	0	0	0%	0	0%	0	0%	0	0%	0	0%

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

	FY 2026	FY 2025
Cost incurred on well- being measures as a % of total revenue of the company*	0.14%	0.13%

* Staff welfare expenses have been reported on consolidated basis and it includes expenses such as term insurance, mediclaim, relocation, staff welfare (food), diwali gifts and health checkups etc.

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

Benefits	FY 2026 No. of employees covered as a % of total employees	FY 2026 No. of workers covered as a % of total workers	FY 2026 Deducted and deposited with the authority (Y/N/N.A.)	FY 2025 No. of employees covered as a % of total employees	FY 2025 No. of workers covered as a % of total workers	FY 2025 Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	NA	Y	100%	NA	Y
Gratuity	100%	NA	Y	100%	NA	Y
ESI	NA*	NA	Y	NA	NA	NA
Others - please specify	-	-	-	-	-	-

* GPUIL employees do not fall under ESI category

3. Accessibility of workplaces

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

Yes, our offices/premises are accessible to differently abled employees and workers.

4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web-link to the policy.

Yes, GPUIL at the group-level has enforced Code of Business Conduct and Ethics that includes guidelines for equal opportunities to all employees. Zero tolerance to discrimination based on community, race or gender. Link to Code: https://www.gmrpowerurbaninfra.com/investor-relations/corporate-governance/code-of-conduct

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

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

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

	Yes/No *(If Yes, then give details of the mechanism in brief)*
Permanent Workers	Not Applicable as we do not have any permanent workers in GPUIL
Other than Permanent Workers	Not Applicable as we do not have any temporary workers in GPUIL. However, staff of contractors working at our sites can reach out to HR staff and highlight any concerns with respect to HR aspects, non-compliances, safety aspects etc.
Permanent Employees	Yes, HR related grievances can be logged by the employees through the 'Ask HR' section of the intranet portal. Post logging of the grievance, it is allotted to the concerned SPOC who is responsible for providing a resolution in two working days. In cases, where the resolution is not provided within two working days, automatic escalation happens, with the resolution turn-around time of one working day. In cases which still remain open post escalation, Operational Head of HR is required to provide resolution on priority. For non-HR related operations, employees can raise such grievances in written to the reporting authority, who is required to provide resolution within five working days. In cases where resolution requires more time, the complainant should be informed within five working days. For an unsatisfactory resolution, the employee can write to Head of the Department with a copy to Business HR who would be providing the resolution in two working days. The grievance is reviewed and post consultation with the relevant stakeholders, feedback / resolution is provided to the employee. If the employee finds the resolution to be inadequate, he / she can submit the grievance to the CEO / CXO, who is required to provide the employee a personal hearing within two working days on receipt of the grievance and document the discussion. Post examining the grievance, aggrieved employee is provided a solution within 10 working days. Here, the CEO / CXO may consult a neutral expert consultant or committee before taking a decision. The aggrieved employee who is not satisfied with the decision of the CEO / CXO has an option to appeal to Chairman with the detailed reasons for the appeal. The Chairman will take a decision and communicate the same within 7 working days from the receipt of the appeal and the decision will be considered final and binding.
Other than Permanent Employees	The process remains the same across all employee categories.

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

Category	**FY 2026**			**FY 2025**		
	Total employees/ workers in respective category (A)	**No. of employees/ workers in respective category, who are part of association(s) or Union (B)**	**% (B/A)**	**Total employees/ workers in respective category (C)**	**No. of employees/ workers in respective category, who are part of association(s) or Union (D)**	**% (D/C)**
Total Permanent Employees	979	0	0%	943	0	0%
- Male	899	0	0%	893	0	0%
- Female	80	0	0%	50	0	0%
Total Permanent Workers	0	0	0%	0	0	0%
- Male	0	0	0%	0	0	0%
- Female	0	0	0%	0	0	0%

8. Details of training given to employees and workers:

Category	FY 2026					FY 2025				
	Total (A)	On Health and safety measures		On Skill upgradation*		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B/A)	No.(C)	% (C/A)		No.(E)	% (E/D)	No.(F)	% (F/D)
Employees										
Male	899	443	49%	898	99.9%	899	185	21%	758	84%
Female	80	17	21%	73	91.3%	53	11	21%	36	68%
Total	**979**	**460**	**47%**	**971**	**99.2%**	**952**	**196**	**21%**	**794**	**83%**
Workers										
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Total	**NA**	**NA**	**NA**	**NA**	**NA**	**NA**	**NA**	**NA**	**NA**	**NA**

* Includes employees trained across FY 2026

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

Category	FY 2026			FY 2025		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	899	899	100%	899	899	100%
Female	80	80	100%	53	53	100%
Total	**979**	**979**	**100%**	**952**	**952**	**100%**
Workers						
Male	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA
Total	**NA**	**NA**	**NA**	**NA**	**NA**	**NA**

10. Health and safety management system:

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

Yes, an Occupational Health and Safety Management System (OHSMS) has been implemented by GPUIL. The system is aligned with ISO 45001 standards and is in place across all major assets. It covers employees and contractors operating at our units. It includes structured processes such as Permit to Work (PTW), Hazard Identification, Risk Assessment and Control (HIRAC), Certified medical teams on site for occupational health services etc.

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

GPUIL has implemented a comprehensive process to identify and assess work-related hazards and risks on both routine and non-routine basis, as part of its ISO 45001-certified Occupational Health and Safety Management System (OHSMS). Hazard Identification and Risk Assessment (HIRA) is conducted for plant activities, ensuring risks are evaluated and mitigated before the commencement of any task. Detailed Job Safety Analysis (JSA) is prepared and reviewed, specific to the task and location. Standard Operating Procedures (SOPs) and Work Instructions (WIs) are developed for each activity based on HIRA outcomes to guide safe execution. A Permit to Work (PTW) system is in place to manage high-risk tasks, ensuring that necessary controls are enforced prior to job initiation. These processes apply to all departments and personnel, from top management to the ground-level workforce, including contractors at the units.

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

Yes, GPUIL has well-defined processes in place that allow workers to report work-related hazards and withdraw from unsafe conditions as part of its robust Occupational Health and Safety Management System. Employees and contractors at site are actively encouraged to report hazards through structured mechanisms such as near-miss reporting systems, safety observations, and suggestion schemes. These inputs are formally captured and addressed through safety forums, plant-level safety committees, and the "Sarathi" safety incident management platform. All employees or contractors are empowered to halt or not undertake tasks until identified risks are mitigated to acceptable levels, in line with the Hierarchy of Controls principle. This participatory framework ensures that safety concerns are promptly addressed and that everyone has the right and means to remove themselves from hazardous situations without fear of reprisal.

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

Yes. GPUIL has medical centres at all the offices which are accessible to the employees and contractors.

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

Safety Incident/Number	Category*	FY 2026	FY 2025
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	0	0.14#
Total recordable work-related injuries	Employees	0	0
	Workers	0	1
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

*Including in the contract workforce

Includes contractors not directly employed by GPUIL

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

GPUIL has instituted a comprehensive set of measures to ensure a safe and healthy workplace for all employees and contract workers across its operations. The entity has implemented a robust Occupational Health and Safety Management System aligned with ISO 45001, encompassing clear safety protocols, and emergency response plans. Regular safety training and awareness programs are conducted for employees and contract workforce, often facilitated by external experts, and include mental health and stress management workshops. For high-risk tasks, Job Safety Analysis (JSA) is conducted, and third-party safety audits are carried out to ensure compliance with legal and regulatory standards.

To further mitigate risks, appropriate Personal Protective Equipment (PPE) such as helmets, gloves, and masks is provided, with a focus on continuous improvement in PPE quality and usage. Health and wellness are supported through on-site medical facilities or hospital tie-ups, regular BMI checks, periodic health check-ups, and Employee Assistance Programs. Clean and ergonomically designed workspaces with proper lighting, ventilation, sanitation, and noise control are maintained to prevent physical strain and promote hygiene. Emergency preparedness is reinforced through routine fire drills, mock drills, and first aid training.

The Company also has well-defined mechanisms for reporting and addressing safety concerns. These include anonymous reporting systems, regular safety committee meetings, and digital platforms to track and investigate incidents and near-misses. All these measures collectively reinforce GPUIL's commitment to creating a safe, healthy, and compliant work environment for its workforce.

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

	FY 2026			FY 2025		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0	-	0	0	-
Health & Safety	0	0	-	0	0	-

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.

GPUIL has a structured approach in place for taking corrective actions in response to safety-related incidents and addressing significant risks identified through health and safety assessments. Corrective actions are tracked and implemented under the framework of its ISO 45001-certified Occupational Health and Safety Management System (OHSMS). Following any incident or observation, root cause analyses are conducted, and corresponding corrective and preventive actions (CAPA) are implemented to eliminate recurrence. These actions are reviewed at safety committee meetings and tracked through internal digital systems

"Sarathi". Additionally, third-party safety audits, job safety analyses (JSA), and routine inspections help proactively identify gaps or unsafe conditions, which are promptly addressed through updated Standard Operating Procedures (SOPs), retraining, and engineering or administrative controls.

At the GMR Warora plant, for example, significant risks are mitigated through safety modifications in equipment, enhanced PPE protocols, and periodic safety drills. At the highway operations, awareness campaigns and stakeholder engagement (e.g., during National Safety Week, road safety drives, and distribution of safety kits) have been undertaken as corrective actions in response to safety risk hotspots on corridors.

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).

Yes, GPUIL extends life insurance and compensatory benefits to its employees. There are no workers in GPUIL.

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

Measures undertaken by the entity to ensure statutory dues are deducted and deposited by supply chain partners:

- Vendor Due Diligence: Verification of statutory registrations (PF, ESI, GST, PAN) during vendor on boarding and assessment of compliance history.
- Contractual Requirements: All vendor contracts include mandatory clauses enforcing compliance with labour laws and timely payment of statutory dues.
- Monthly Compliance Checks: Regular verification of vendor-submitted PF/ESI challans and registers; vendors must provide monthly declarations confirming payment of statutory dues.
- Enforcement Mechanism: Non-compliance results in penalties, payment suspension, or disqualification from future work.
- Worker Grievance Redressal: HR teams at sites facilitate contractors in reporting non-payment or delays in statutory benefits.

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

	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2026	FY 2025	FY 2026	FY 2025
Employees	0	0	0	0
Workers	0	0	0	0

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

Yes, GPUIL provides transition assistance to employees to support career endings resulting from retirement or separation. This includes retirement benefits as per statutory requirements and company policy (such as gratuity and provident fund), formal exit interviews and HR counselling to ensure employees understand their benefits and clearances, and ongoing training programmes focused on technical, safety, and soft skills to promote overall employee growth and readiness for career progression.

5. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	81%
Working Conditions	81%

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

As part of our continuous improvement approach, we regularly engage with value chain partners through discussions. Specific discussions are held with underperforming supply chain partners. Training programmes to strengthen sustainability practices, enhance compliance and promote better working conditions across our value chain.

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.

GPUIL identifies key stakeholder groups through a structured process that considers the level of influence, impact, and engagement relevance to its operations. Stakeholders are mapped based on their interaction with the Company both internal (employees, leadership) and external (investors, regulators, communities, suppliers, and customers). The process is guided by factors such as legal obligations, operational dependence, and sustainability impact, and is regularly reviewed through materiality assessments and ongoing engagement initiatives to ensure alignment with business and ESG goals.

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 (Annual/ Half Yearly/ Quarterly/ Others-please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees	No	Review Meetings	Monthly/ Quarterly/ Annually	o Job satisfaction o Career progression o Learning & development and knowledge sharing o Employment terms and job stability o Workplace safety o Diversity and inclusion o Company strategy and leadership o Positive corporate image o Environmental stewardship
		Strategy Workshop	Annually	
		KM Sessions, Idea factory camps, 5S session	Periodically	
		Email, wallpaper and screensaver	Periodically	
		Internal employee feedback surveys	Periodically	
		Company intranet - Navyata Digital HR	Periodically	
		Employee helpline	Continuous	
		Trainings and workshops	Periodically	
		GMR Awards	Periodically	
		Feedback	Periodically	
Customers	No	Power trading and gas market participation	Periodically	o Managing energy use with new technologies o Lowering energy costs o Interest towards clean energy o Energy efficiency o Safety
		Internet based feedback interface	Ongoing	
		Customer satisfaction surveys	Periodically	
		24x7 customer care	Ongoing	
		Publications and reports	Monthly/ Quarterly/ Annually	
		Energy efficiency and demand response programs	Periodically	
Business Associates	No	Meeting with service provider	Monthly	o Infrastructure o Safe, secure, efficient and clean operational environment o Reliable, compatible and innovative IT solutions o Business opportunities and growth
		Trainings and workshops	Periodically	
		B2B Relationship Meeting	Periodically	
		Conference and forums	Periodically	
Government/ Regulators	No	In-person / virtual meetings	On-going	o Regulatory compliance o Frequent communication & interaction o Reliability o Security, affordability and sustainability of electric supply o Energy market structure and regulation o Policies o Financial derivatives o Safety, CSR
		Event and Conference	Periodically	
		Power plant tours	Periodically	
		Regulatory proceedings and rate cases	On-going	
		CEA and state authority reporting	Periodically	
		Reporting in compliance with national and local requirements across all sites	Periodically	

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 (Annual/ Half Yearly/ Quarterly/ Others-please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
				o Fuel diversification and balanced energy matrix
Suppliers	No	Information through web portal (Safety policies and guidelines, procedures, terms and conditions)	Periodically	o Fair and transparent procurement and sourcing o Requirements, environmental guiding principles and supplier diversity objectives
Investors and shareholders	No	Quarterly earnings presentations	Quarterly	o Strategy and growth plans o Return on investment o Capital allocation o Governance o Financial performance and liquidity o Shareholder returns, including dividends o Risk and crisis management o Environmental performance
		Investor relations website	Ongoing	
		Rating agency discussions	Ongoing	
		Investor and public forum events such as the Annual Shareholder Meeting	Quarterly / Annually	
		Annual and Sustainability Reports	Annually	
		Traditional and social media	Periodically	
		Periodic Stock Exchange intimation	Periodically	
Society	Yes	Corporate Social Initiatives	Ongoing	o Economic and business development o Initiative for green sustainable environment o Employee Opportunity (employment of local talent) & relationship o Infrastructure o Emergency response and service restoration o Social initiatives
		Periodic community meetings for communities surrounding power plants	Periodically	
		Volunteer projects	Ongoing	
		Website	Periodically	
		Traditional and social media	Periodically	
Industry observers	No	Industry organizations, conferences, and direct dialogue, Advisory councils, Website, Traditional and social media	Periodically	o Employment o Business development o Infrastructure o Trends in the sector o Environmental performance and policies o Safety o Skilled workforce development
Media	No	Press conferences, Press releases, Interviews	Ongoing	o Business impact on community and country

Leadership Indicators

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

GPUIL has established structured processes for stakeholder consultation on economic, environmental, and social topics, with mechanisms to ensure that stakeholder feedback reaches the Board or its designated committees. Consultations are conducted through various channels such as periodic meetings, investor interactions, sustainability assessments, grievance redressal mechanisms, and community engagement programs. Feedback is compiled and reported to the senior management and relevant Board-level committees, including the CSR Committee, Audit Committee, and ESG Committee. These bodies assess the feedback and integrate key insights into strategic decision-making. Additionally, outcomes from stakeholder engagement and materiality assessments are periodically presented to the Board, ensuring alignment between stakeholder expectations and corporate strategy.

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

   Yes, GPUIL uses stakeholder consultation to identify and manage environmental and social topics. Inputs are gathered through community engagements and materiality assessment and are integrated into relevant policies and practices.

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

   GPUIL, through GMR Varalakshmi Foundation (GMRVF), actively engages with vulnerable and marginalized stakeholder groups using a participatory, need-based approach. GMRVF views communities as partners and tailors its initiatives to address their specific challenges. For instance, in Kamalanga, around 50 elderly and destitute individuals receive regular dry ration support. Additionally, 6 Mobile Medical Units operate in various GPUIL locations, delivering essential primary healthcare to underserved populations, especially the elderly.

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	FY 2026			FY 2025		
	Total (A)	No. of employees/ workers covered (B)	% (B/A)	Total (C)	No. of employees/ workers covered (D)	% (D/C)
Employees						
Permanent	979	979	100%	943	943	100%
Other than permanent	2	2	100%	9	9	100%
Total Employees	**981**	**981**	**100%**	**952**	**952**	**100%**
Workers						
Permanent	NA	NA	NA	NA	NA	NA
Other than permanent	NA	NA	NA	NA	NA	NA
Total Workers	**NA**	**NA**	**NA**	**NA**	**NA**	**NA**

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

Category	FY 2026					FY 2025				
	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	899	0	0%	899	100%	893	0	0%	893	100%
Female	80	0	0%	80	100%	50	0	0%	50	100%
Other than Permanent										
Male	0	0	0%	0	0	6	0	0%	6	100%
Female	2	0	0%	2	100%	3	0	0%	3	100%
Workers										
Permanent										
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Other Permanent										
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

3. Details of remuneration/salary/wages (Standalone)

a. Median remuneration / wages:

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)*^	3	1,62,65,222	0	NA
Key Managerial Personnel	2	80,78,340	0	NA
Employees other than BoD and KMP	1,060#	8,70,866	85	6,29,714
Workers	NA	NA	NA	NA

*Sitting Fees paid to the Non-Executive Directors have not been considered.

^Board of directors also includes one KMP. Mr. B.V.N. Rao was appointed as Executive director of the Company w.e.f November 15, 2025, however, while calculating the median Remuneration of Board of directors, full year annual remuneration of Mr. B.V.N. Rao, as approved by the shareholders, has been considered.

No. of employees considered on consolidated basis.

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

	FY 2026	FY 2025
Gross wages paid to females as % of total wages	4.01%	0.93%

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, Chief Human Resource Officer (CHRO) of the respective Business Units is responsible for addressing human rights related grievances. However, CHRO is supported by the Business Unit Human Resources team for effective implementation and responsiveness to local context and concerns.

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

GPUIL encourages all employees and partners to promptly report any suspected human rights violations, policy breaches, or unprofessional conduct to Human Resources. Concerns are addressed in line with GMR's HR practices and Disciplinary Policy. To ensure secure, confidential, and retaliation-free reporting, GMR has established the following mechanisms:

(a) Whistle Blower Policy/Vigil Mechanism for unethical behaviour or suspected fraud,

(b) Policy for Prohibition, Prevention and Redressal of Sexual Harassment at Workplace,

(c) Direct reporting to the Chief Human Resources Officer for other human rights issues.

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

	FY 2026			FY 2025		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	0	0	-	0	0	-
Discrimination at workplace	0	0	-	0	0	-
Child Labour	0	0	-	0	0	-
Forced Labour/Involuntary Labour	0	0	-	0	0	-
Wages	0	0	-	0	0	-
Other human rights related issues	0	0	-	0	0	-

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

	FY 2026	FY 2025
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of female employees / workers	0	0
Complaints on POSH upheld	0	0

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

Please refer to Code of Business Conduct and Ethics at

https://www.gmrpowerurbaninfra.com/investor-relations/corporate-governance/code-of-conduct

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

Yes

10. Assessments for 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%
Others - please specify	-

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

Though no significant risk / concern was reported through the assessments conducted, GPUIL ensures regular monitoring and compliance with respect to these aspects. The Company also ensures proper verification of age at the time of employment on company rolls or through the contractor. Well defined grievance redressal mechanism has also been laid out to address any such concerns or discrimination at workplace. GPUIL also ensures that all employees receive salary as per minimum wage requirements across all locations.

Leadership Indicators

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

While no human rights grievances or complaints were received, GPUIL, operates in compliance with requirements on child and forced labour, non-discrimination, minimum wage, and prevention of sexual harassment, has proactively introduced a dedicated Human Rights Policy. Approved by the Chairman, this policy is being rolled out across the organisation to further strengthen awareness, alignment, and accountability on human rights standards.

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

GPUIL has embedded human rights through its Human Rights Policy, aligned with UNGPs, ILO conventions, and national laws. The policy covers all operations addressing issues such as child labour, forced labour, discrimination, and workplace safety. While a standalone HRDD assessment hasn't been conducted during the year, regulatory compliance with respect to key human rights parameters is tracked.

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

Yes

4. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	81%
Discrimination at workplace	81%
Child Labour	81%
Forced Labour/Involuntary Labour	81%
Wages	81%
Others - please specify	-

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

To address any risks and concerns identified through ESG assessments among value chain partners, GPUIL has undertaken targeted corrective actions. These include holding discussions with low-performing supply chain partners to address gaps, conducting training sessions to improve awareness of ESG requirements including human rights, and organising regular vendor meets to reinforce expectations, share best practices, and ensure continuous improvement in performance across the value chain.

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	FY 2026	FY 2025
From renewable sources (in GJ)		
Total electricity consumption (A)	4,995	2,159
Total fuel consumption (B)	99,523	27,887
Energy consumption through other sources (C)	0	0
Total energy consumed from renewable sources (A+B+C)	**1,04,518**	**30,046**
From non-renewable sources (GJ)		
Total electricity consumption (D)	22,383	21,628
Total fuel consumption (E)	12,06,14,722	11,43,23,720
Energy consumption through other sources (F)	0	0
Total energy consumed from non- renewable sources (D+E+F)	**12,06,37,105**	**11,43,45,349**
Total energy consumed (A+B+C+D+E+F) (GJ)	**12,07,41,623**	**11,43,75,395**
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations) (GJ/₹ Crore)	16,468	18,029
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	3,34,961	3,72,479
Energy intensity in terms of physical Output (in GJ/MWh)*	9.6	8.7
Energy intensity (optional) - the relevant metric may be selected by the entity	-	-

*While energy consumption from all assets is considered, output parameter is considered for energy operations only as highways and smart meters would not have specific output as it is not a core manufacturing unit.

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, Grant Thornton Bharat LLP.

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.

Both Warora and Kamalanga power plants have achieved their respective targets as per the applicable PAT scheme / cycle.

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

Parameter	FY 2026	FY 2025
Water withdrawal by source (in kilolitres)		
(i) Surface water	2,66,88,460	2,31,89,380
(ii) Groundwater	22,199	10,861
(iii) Third party water	15,264	40,455
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	2,67,25,923	2,32,40,696
Total volume of water consumption (in kilolitres)	2,67,23,601	2,35,81,965*
Water intensity per rupee of turnover (Total water consumption / Revenue from operations) (KL/INR Crore)	3,645	3,717
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	74,144	76,798
Water intensity in terms of physical Output (KL/MWh)*	2.1	1.8
Water intensity *(optional)* - the relevant metric may be selected by the entity	-	-

*While water consumption from all assets is considered, output parameter is considered for energy operations only as highways and smart meters would not have specific output as it is not a core manufacturing unit.

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

Parameter	FY 2026	FY 2025
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
- No treatment	0	7,482
- With treatment - please specify level of treatment	0	0
(ii) To Groundwater		
- No treatment	0	48,882
- With treatment - please specify level of treatment	0	0
(iii) To Seawater		
- No treatment	0	0
- With treatment - please specify level of treatment	0	0
(iv) Sent to third-parties		
- No treatment	2,322	0
- With treatment - please specify level of treatment	0	0
(v) Others		
- No treatment	0	0
- With treatment - please specify level of treatment	0	0
Total water discharged (in kilolitres)	2,322	56,364

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. Grant Thornton Bharat LLP

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

Yes, our major power plants operate as per the zero discharge principles. However, in certain offices, municipal wastewater generated is sent to the municipal drainage system.

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

Parameter	Please specify unit	FY 2026	FY 2025
NOx	mg/Nm3	322	384
SOx	mg/Nm3	1,181	1,287
Particulate matter (PM)	mg/Nm3	37	37
Persistent organic pollutants (POP)	NA	NA	NA
Volatile organic compounds (VOC)	NA	NA	NA
Hazardous air pollutants (HAP)	NA	NA	NA
Others - please Specify		-	-

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

Note: Reported for Warora and Kamalanga, where air emissions are primarily generated, Accordingly, emissions from other locations are not considered material.

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

Parameter	Unit	FY 2026	FY 2025
Total Scope 1 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO_2 equivalent	1,16,04,048	1,07,61,931
Total Scope 2 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO2 equivalent	4,414	4,355
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	Metric tonnes of CO_2 equivalent/ Crore ₹	1,583	1,697
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)		32,204	35,062
Total Scope 1 and Scope 2 emission intensity in terms of physical output		0.93	0.82
Total Scope 1 and Scope 2 emission intensity *(optional)* - the relevant metric may be selected by the entity		-	-

While GHG emissions from all assets is considered, output parameter is considered for energy operations only as highways and smart meters would not have specific output as it is not a core manufacturing unit.

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. Grant Thornton Bharat LLP

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

Yes, GPUIL is working towards installing solar panels for captive usage of its power plants.

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

Parameter	FY 2026	FY 2025
Total Waste generated (in metric tonnes)		
Plastic waste ***(A)***	88.52	4.78
E-waste ***(B)***	14.79	4.75
Bio-medical waste ***(C)***	0.02	0.03
Construction and demolition waste ***(D)***	0	0
Battery waste ***(E)***	34.99	76.88
Radioactive waste ***(F)***	0	0
Other Hazardous waste. Please specify, if any. ***(G)***	44.26	51.91
Other Non-hazardous waste generated ***(H)***. Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	38,26,142	37,38,536
Total (A+B + C + D + E + F + G + H)	**38,26,324**	**37,38,674**

Parameter	FY 2026	FY 2025
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations) (MT/INR Crore)	522	589
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	10,615	12,176
Waste intensity in terms of physical output* (MT/MWh)	0.3	0.3
Waste intensity *(optional)* - the relevant metric may be selected by the entity	-	-
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	38,26,282	10,17,039
(ii) Re-used	3.27	1,745
(iii) Other recovery operations	0.9	4.15
Total	**38,26,286**	**10,18,788**
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	3.7	0
(ii) Landfilling	0	0
(iii) Other disposal operations	17.79	27,19,832
Total	**21.45**	**27,19,832**

*While waste generation from all assets is considered, output parameter is considered for energy operations only as highways and smart meters would not have specific output as it is not a core manufacturing unit.

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. Grant Thornton Bharat LLP

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.

GPUIL adopts a structured and compliant waste management approach focused on segregation, recycling, and safe disposal. At power plants, fly ash is utilized in bricks, cement, and roads, while sludge is used as manure. Biodegradable waste is composted on-site, and non-biodegradable waste is sent to authorized recyclers. Units follow IMS-defined procedures for hazardous and non-hazardous waste, with departmental reduction targets reviewed monthly. Across sites, used batteries and e-waste are returned or sold to authorized handlers. GPUIL also minimizes hazardous chemical use through reduction targets and process improvements.

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

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.
Not applicable			

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

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
GKEL Unit 4 350 MW Thermal	EC25A0601OR5367026N	23/07/2025	Yes	Yes	https://parivesh.nic.in/certificates/_GMR_KAMALANGA_ENERGY_LIMITED/2/122320579/V_1_IA_OR_THE_529224_2025_122320580_-signed.pdf

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
No instances of non-compliance				

Leadership Indicators

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

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

(i) Name of the area: GMR Gujarat Solar Power Limited, Patan, Gujarat

(ii) Nature of operations: Renewable Electricity Generation

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

Parameter	FY 2026	FY 2025
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	0	7,482
(iii) Third party water	2,868	0
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres)	2,868	7,482
Total volume of water consumption (in kilolitres)	2,868	7,482
Water intensity per rupee of turnover *(Water consumed / turnover)*	0.39	1.18
Water intensity *(optional)* - the relevant metric may be selected by the entity		
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water		
- No treatment	0	7,482
- With treatment - please specify level of treatment	0	0
(ii) Into Groundwater		
- No treatment	0	0
- With treatment - please specify level of treatment	0	0
(iii) Into Seawater		
- No treatment	0	0
- With treatment - please specify level of treatment	0	0
(iv) Sent to third-parties		
- No treatment	0	0
- With treatment - please specify level of treatment	0	0
(v) Others		
- No treatment	0	0
- With treatment - please specify level of treatment	0	0
Total water discharged (in kilolitres)	**0**	**7,482**

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

2.

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

   No operations near ecologically sensitive areas

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

Sr. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1.	Installation of Solar rooftop	Use renewable electricity for auxiliary and office power consumption	About 1,000 tCO_2 avoided through solar rooftop
2.	Production and improved usage of biomass	In line with the circular economy principles, biomass is being generated from organic waste generated at the unit. Additionally, biomass is procured externally to substitute coal at both Warora and Kamalanga.	6,921 MT of biomass used
3.	Carbon Capture technology	Warora unit is working towards commissioning a unique patented technology towards capturing carbon there by making electricity generation a cleaner process	Expected to capture about 2 tCO_2/ day

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

   Yes, GPUIL has robust Business Continuity and Disaster Management Plans in place to ensure operational resilience. For example, Warora follows an Onsite Emergency Response Plan that covers all potential emergencies in a power plant along with mitigation measures and available emergency services. Kamalanga integrates its Disaster Management Plan within a comprehensive Emergency Preparedness Plan, while Bajoli Holi operates with an Emergency Action Plan tailored for hydropower-specific risks. Rajam Solar also maintains a site-level emergency plan. These frameworks ensure timely response, safety of personnel, and continuity of operations during unforeseen events, aligning with regulatory and internal risk protocols.

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

   No significant adverse environmental impact has been brought to notice or identified during the assessments of vendors and suppliers in the reporting period. However, recognising the potential environmental risks linked to supply chain activities, the Company has implemented mitigation measures such as incorporating environmental, health, and safety requirements into contracts, and organising training and vendor meets to raise awareness of compliance expectations. These efforts help ensure that suppliers align with GMR's environmental standards and reduce overall value chain impacts.

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

   81%

PRINCIPLE 7

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

Essential Indicators

1. a. Number of affiliations with trade and industry chambers/ associations. 4

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

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	Confederation of Indian Industry (CII)	National
2	The Associated Chambers of Commerce & Industry of India (ASSOCHAM)	National
3	Federation of Indian Chambers of Commerce & Industry (FICCI)	National
4	Association of Power Producers	National

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

Name of authority	Brief of the case	Corrective action taken
Not applicable		

PRINCIPLE 8

Businesses should promote inclusive growth and equitable development

Essential Indicators

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

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

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

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 ₹)
No R&R taken up during FY 2025-26						

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

GPUIL addresses community grievances through a structured, inclusive, and community-friendly mechanism implemented by its CSR arm, the GMR Varalakshmi Foundation (GMRVF). The grievance redressal process ensures transparency, responsiveness, and accountability in all community engagements. Community members including individuals, groups, and institutions such as schools and Anganwadis can raise grievances, provide feedback, or request support through multiple accessible channels. These include direct interactions with GMRVF field staff, written or verbal submissions during visits to GMRVF offices, or participation in forums and events organized by the Foundation.

All grievances are documented by designated program staff and discussed with the location program head for appropriate action. Each grievance is tracked using a Grievance Redressal Record Sheet to monitor progress and ensure timely resolution. Once adequately addressed, the grievance is formally marked as resolved and closed, reinforcing GMRVF's commitment to transparent and continuous community engagement.

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

Parameter	FY 2026	FY 2025
Directly sourced from MSMEs/ small producers	34.48%	24%
Directly from within India	99.99%	99.99%

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 2026	FY 2025
Rural	17.5%	25%
Semi-urban	75.5%	68%
Urban	0%	1%
Metropolitan	7%	6%

Leadership Indicators

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

Details of negative social impact identified	Corrective action taken
Not applicable	

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

S. No.	State	Aspirational District	Amount spent (In ₹ Lakhs)
1.	Odisha	Dhenkanal	671.29
2.	Himachal Pradesh	Chamba	48.23

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

While there is no formal preferential procurement policy, GMR takes a responsible approach towards procurement, and it aims to promote local MSMEs and suppliers

(b) From which marginalized /vulnerable groups do you procure?

Not applicable

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

Not applicable

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

S. No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes / No)	Basis of calculating benefit share
Given the nature of business intellectual property pertaining to traditional knowledge is not applicable				

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

Name of authority	Brief of the Case	Corrective action taken
Not applicable given the nature of business		

6. Details of beneficiaries of CSR Projects:

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1.	Education (Support to Government schools and Government Anganwadis)	22,277	98%
2.	Healthcare (Mobile Medical Unit, Evening Medical Clinics, Health camps, Awareness camps including road safety and Water ATMs)	2,00,000	80%
3.	Livelihood (Vocational Training, Farming related livelihood programmes and non-farming livelihood programmes)	2,500	99%

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.

Customers can register complaints through multiple access points, with the most preferred being direct communication with the Plant Operations Shift-in-Charge. Daily emails sent by the Shift-in-Charge regarding scheduling, curtailment, or consent include a link to the PPA team's website. All customer interactions are logged in a complaint register maintained by the Operations Department. If the issue falls within the Shift-in-Charge's scope, it is resolved within a defined timeframe and the customer is informed of the closure. Escalations, if needed, are directed to the COO for resolution.

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

	As a percentage to total turnover
Environmental and social parameters relevant to the product	Not applicable given the nature of business
Safe and responsible usage	Not applicable given the nature of business
Recycling and/or safe disposal	Not applicable given the nature of business

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

	FY 2026			FY 2025		
	Received during the year	Pending resolution at the end of year	Remarks	Received during the year	Pending resolution at the end of year	Remarks
Data privacy	0	0		0	0	
Advertising	0	0		0	0	
Cyber-security	0	0		0	0	
Delivery of essential services	0	0		0	0	
Restrictive Trade Practices	0	0		0	0	
Unfair Trade Practices	0	0		0	0	
Other	0	0		0	0	

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

	Number	Reasons for recall
Voluntary recalls	Not applicable	-
Forced recalls	Not applicable	-

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

Yes, GPUIL has a robust framework of internal policies covering data privacy, information security, cyber security, access controls, incident management, and compliance, ensuring risks are systematically identified, mitigated, and managed. The Group has established an IT Governance Framework that includes robust cyber security controls, regular audits, and employee awareness programmes to safeguard information systems. Data privacy is addressed through the Group's Privacy Policy, which outlines principles for collecting, using, and protecting personal data in compliance with applicable laws. The Privacy Policy is publicly available at https://www.gmrpowerurbaninfra.com/privacy-policy.

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.

There have been no such instances.

7. Provide the following information relating to data breaches:

a. Number of instances of data breaches

0

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

0

c. Impact, if any, of the data breaches

Not applicable

Leadership Indicators

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

Details of operational details are available on the company website at www.gmrpowerurbaninfra.com

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

Not directly applicable. GKEL and GWEL are power generating companies supplying electricity to DISCOMs through PPAs. Educating end-users on safe and responsible usage falls under the purview of DISCOMs. However, the company ensures compliance with grid safety norms and maintains coordination with DISCOMs for reliable power supply. However, for highways operations, safe driving campaigns are undertaken regularly. Additionally, for smart meters, customers are educated on safe usage.

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

GKEL and GWEL supply electricity to DISCOMs under long-term Power Purchase Agreements (PPAs). In case of any planned or unplanned disruption, the company informs the concerned DISCOMs through formal communication channels and coordinates with the State Load Dispatch Centre (SLDC) and Regional Load Dispatch Centre (RLDC) as per regulatory requirements. This ensures advance notice and grid stability.

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)

Yes, such survey was carried out