



PENTAGON EL MECH SOLUTIONS PRIVATE LIMITED

CORPORATE SUSTAINABILITY REPORT

For the Year 01st April 2025 to 31st March 2026

Form No: PENTAGON/ESG/017

Issue No: 01

Rev No : 00

Date : 28th April, 2026

Prepared By: VAIDYANATHAN V
Designation: MANAGER



Approved By: BALASUBRAMANIAN V
Designation: DGM

TABLE OF CONTENTS

S. NO	CONTENTS	PG. NO
1.	About Us	03
2.	Vision and Mission	05
3.	Our Process	08
4.	People Who made it Real	09
5.	Your Trusted HVAC PARTNER	10
6.	Background	11
7.	What we do	12
8.	Sectors Where we have made our work	12
9.	Journey of 15 + Years	13
10.	Our Projects	15
11.	Service	25
12.	Success Stories	26
13.	Awards	27
14.	ISO Certifications	28
15.	Statement of Use	29
16.	Foundation	30
17.	General Disclosure	31
17.1	GRI 2-1 Organizational Details	31
17.2	GRI 2-2 Entities Included in Sustainability Reporting	31
17.3	GRI 2-3 Reporting Period, Frequency and Contact Point	32
17.4	GRI 2-4 Restatements of Information	32
17.5	GRI 2-5 External Assurance	32
17.6	GRI 3-1 Process to Determine Material Topics	33
17.7	GRI 3-2 List of Material Topics	33
17.8	GRI 3-3 Management of Material Topics	33
18.	Governance	34-37
19.	Environmental	38-47
20.	Social	48-56
21.	Sustainability Performance Data	57
22.	GRI Index This report is prepared in accordance with GRI standards (2021)	58
23.	Independent Assurance Statement	59



PENTAGON
El-Mach Solutions Pvt Ltd

ABOUT US

Engineering Comfort, Delivering Excellence

With a decade of expertise and innovative HVAC solutions, the Pentagon ensures efficiency, sustainability, and unmatched service across India.

We are a fast-growing company in the HVAC space in the last decade in India.



Our pride stems from our expertise that is coupled with cutting- edge technology, out of the box implementation ideas and superior engineering solutions. From day one until now, we've continued our march and have accomplished a PAN-India presence.



Our operations, interactions and transactions are strictly governed by the set of core values , the basis on which the organization was founded. The roles and responsibilities for the employees are defined to adhere to these values at every levels

Mission

Establish Pentagon as a leading HVAC Engineering company which delivers the best engineering solution with complete customer satisfaction.



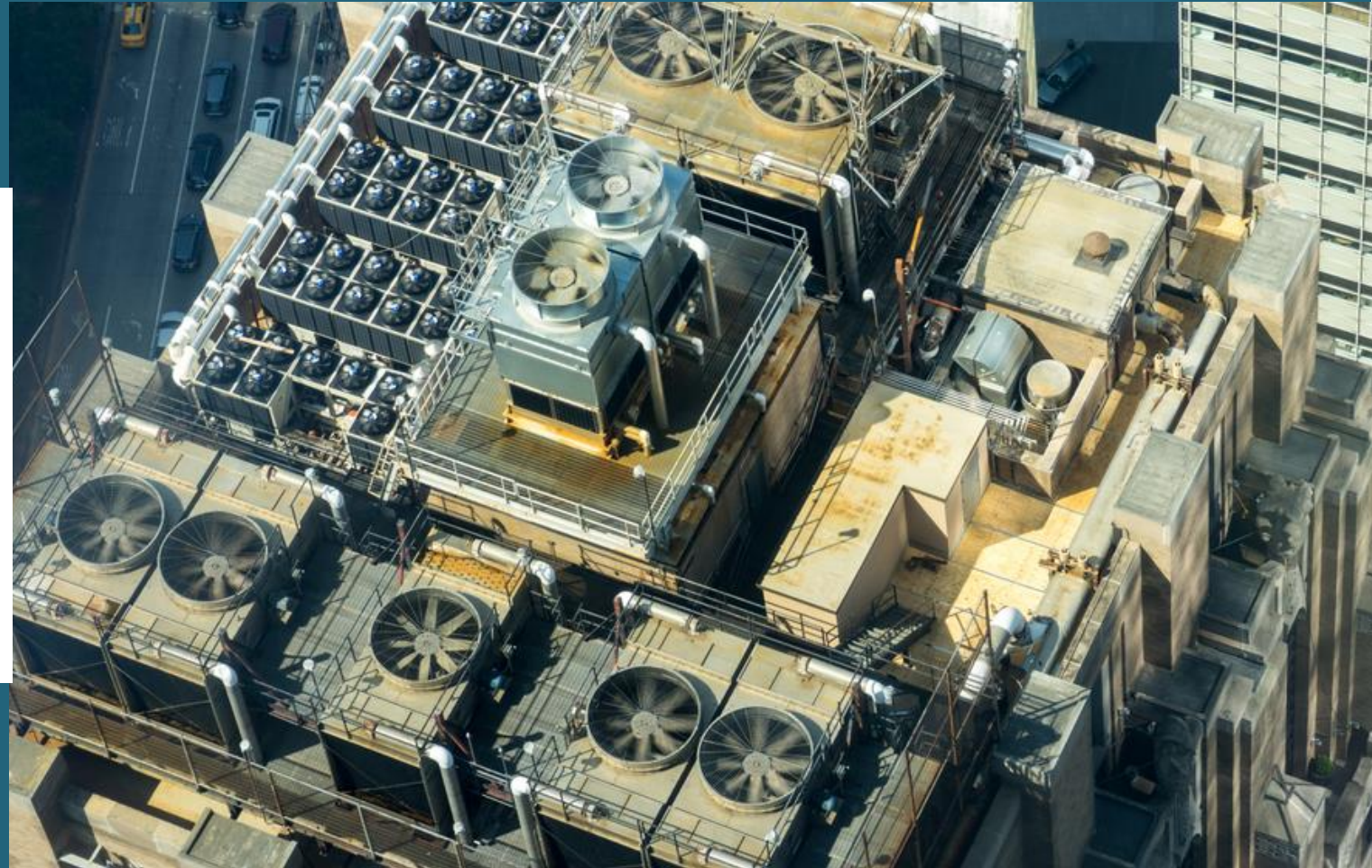
Vision

We will achieve by consistently honoring our commitments and providing superior customer service and innovative solutions with affordable price .



PENTAGON
El-Mech Solutions Pvt Ltd

We are backed up by 15+
years of experience



15+

Years
Experience

200+

Projects
Completed

300+

Employees

10M+

Area of sq.ft
Air conditioned

100cr+

Turn over

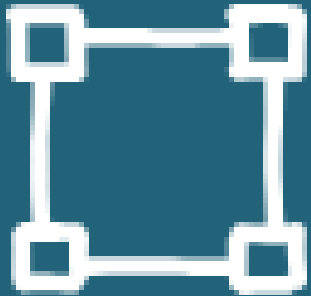
5+

Locations

100+

Ongoing
Projects

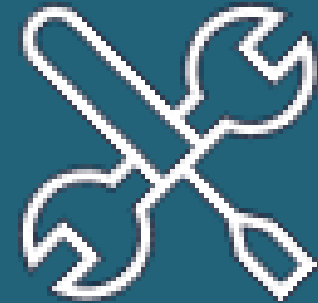
Our Process



We specialize in designing cutting-edge HVAC systems that combine efficiency, sustainability, and advanced technology, customized to meet unique project requirements across diverse sectors



Our experienced team ensures smooth execution with state-of-the-art equipment and meticulous project management, delivering results on time and to the highest standards



From preventive checks to rapid issue resolution, our maintenance services ensure optimal operation, energy efficiency, and extended lifespan for all HVAC systems.



PEOPLE WHO MADE IT REAL



D.Francis sagaya raj
Director



Yogesh bansode
Director

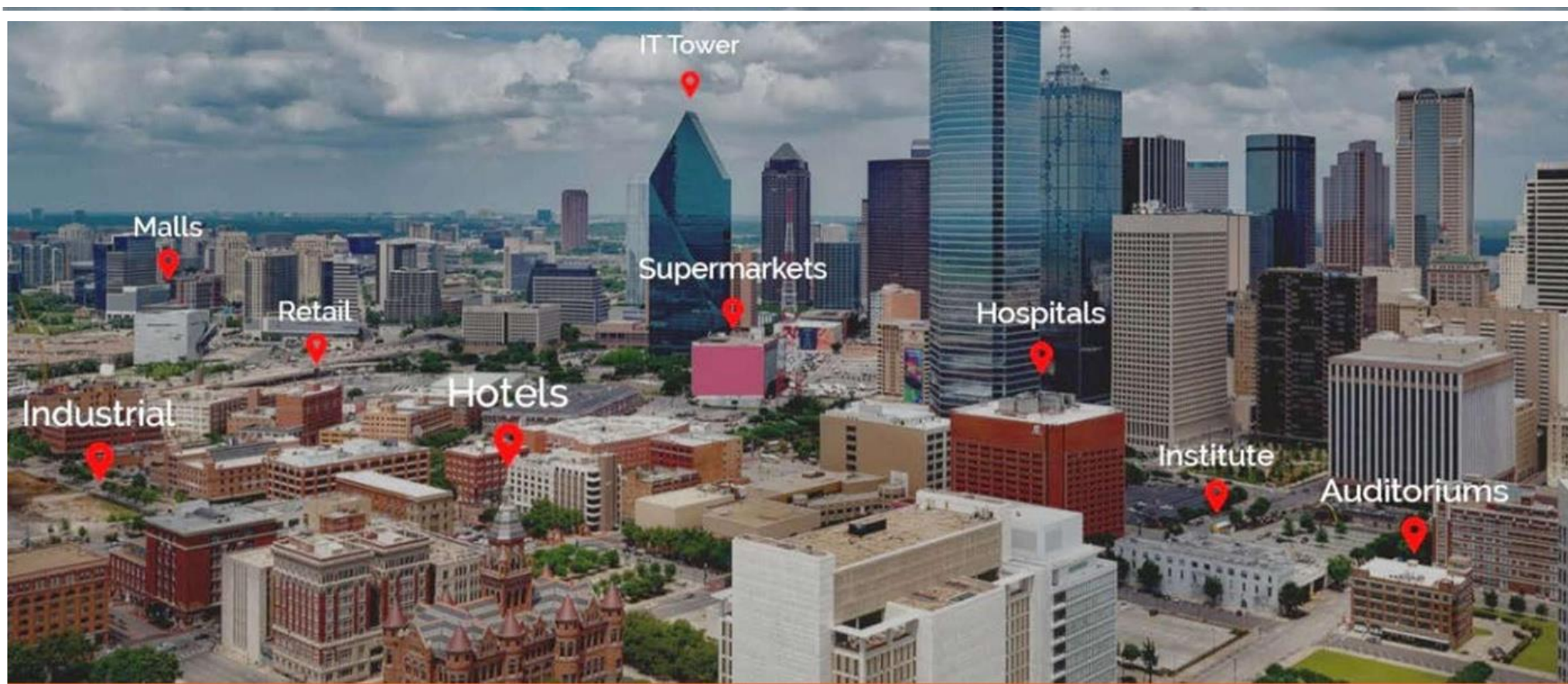


Sanjay malkar
Director



Hitendra Kothakar
Director

YOUR TRUSTED HVAC PARTNER



Background

We are a fast-growing company in the HVAC space in the last decade in India. Our pride stems from our expertise that is coupled with cutting-edge technology, out of the box implementation ideas and superior engineering solutions. From day one until now, we've continued our march and have accomplished a PAN-India presence.

We specialise in HVAC solutions right from the supply, installation, testing, and commissioning to maintenance of the system to the entire satisfaction of our esteemed clients. Our up-to-date industry knowledge and expertise in a dynamically changing field help us to ensure quality service that is consistent with the highest standards. Our well-equipped and trained engineers give us the much-required edge and access to hands-on industry insight and position us as the best HVAC contracting firm—be it in any size of projects.

We are

5+

300+

500+

Team

100cr+

Air conditioning

10M+

500+
Happy
Customer

What we do

Design | Execution | Maintenance

HVAC systems are critical elements of any facility's design. Be it corporate projects, IT/ITES buildings, Hospitals, Industries etc.. They must provide a high level of occupant comfort and reliability without any interruption.

In the last decade, we have installed more than 30,000 tons of projects virtually for every type of commercial buildings.

We have designed and installed HVAC systems in a range of unique, challenging and demanding environments. Sectors we have served are varied and diversified in nature.

Sectors where we have made our mark:



Industrial Projects



IT/ITES Parks



Hospital Projects



Retrofit Projects



High-rise residential complexes



Corporate Offices



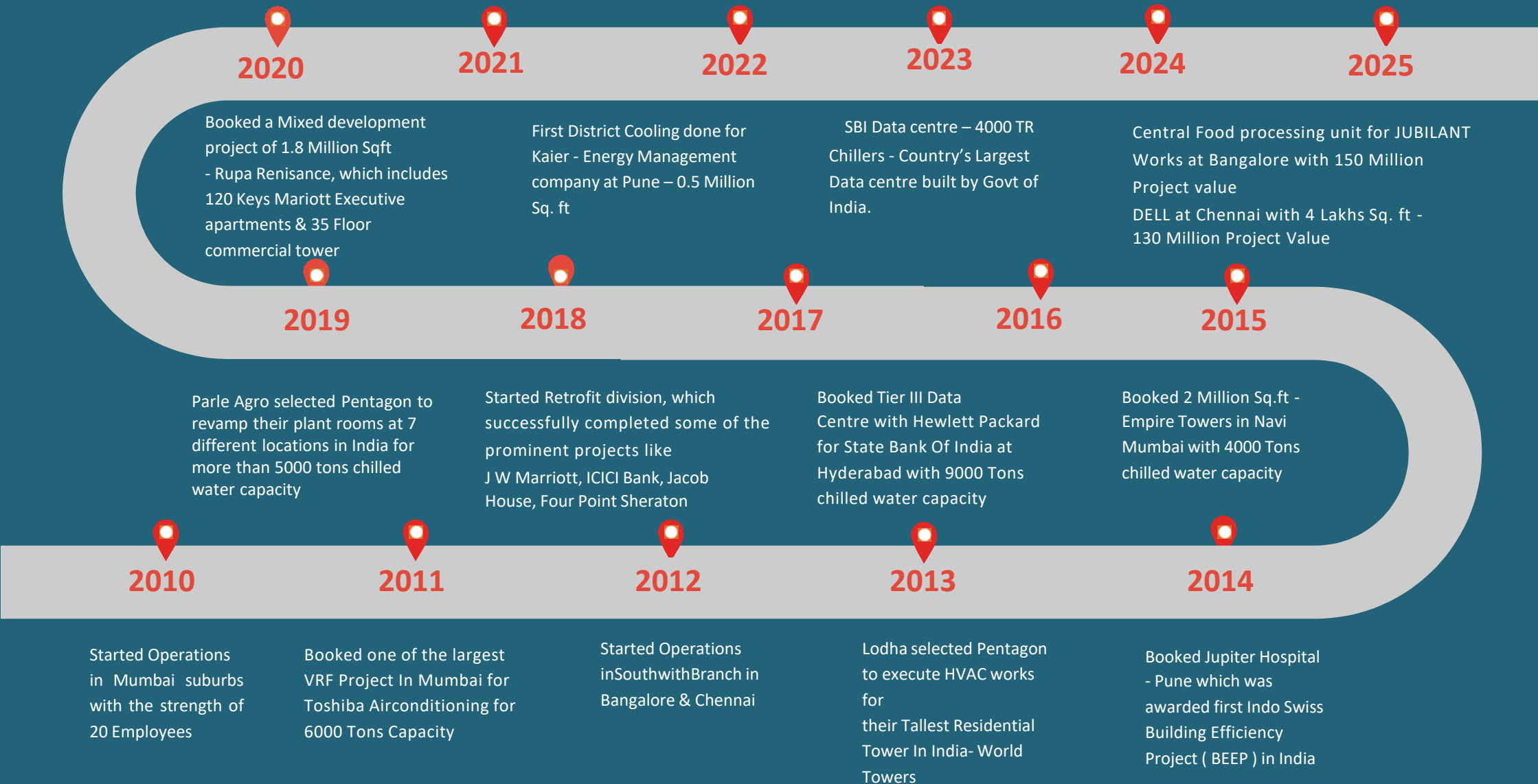
Shopping Malls



Data centres



Journey of 15+ Years



TIMELINE

2020



Awarded By Carrier - Highest Selling Dealer Pan India for Toshiba VRF System

2018



Parle Agro selected Pentagon to revamp their plant rooms at 7 different locations in india for more than 5000 tons chilled water capacity

2019



Booked a Mixed development project of 1.8 Million Sqft - Rupa Renisance, which includes 120 Keys Mariott Executive apartments and 35 Floor commercial tower

2017



Started Retrofit division, which successfully completed some of the prominet projects like J W Mariott, ICICI Bank, Jacob House, Four Point shereton

INDUSTRIAL

OUR PROJECTS



RenewSys®
let there be light

| Maharashtra
| Karnataka.



OETIKER®

| Rasayani




DELPHI-TVS
Diesel Systems Limited

| Chennai




JUBILANT
FOODWORKS



Parlé Agro

| Sitarganj | Mysore | Hyderabad | Khurda
| Ghaziabad | Patalganga | Bhopal | Nepal
| Varanasi



INDUSTRIAL



PENTAGON
3D-Mech Solutions Pvt Ltd



IndoSpace Badli



IT / ITES / SEZ / Real Estate



More



Health Care / Hospitals



More



Health Care / Hospitals



Office Fit outs



-
More
-



Data Centres



Netmagic IT Services Pvt Ltd
Bangalore



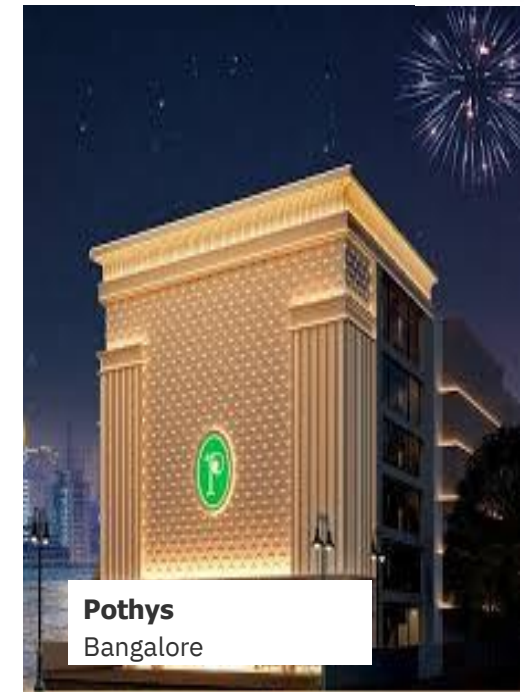
Retail Showroom



APN Textile -
Jayamkondam



Jaya Silks
Chittoor



Pothys
Bangalore



ABS Super Store
Kulithalai

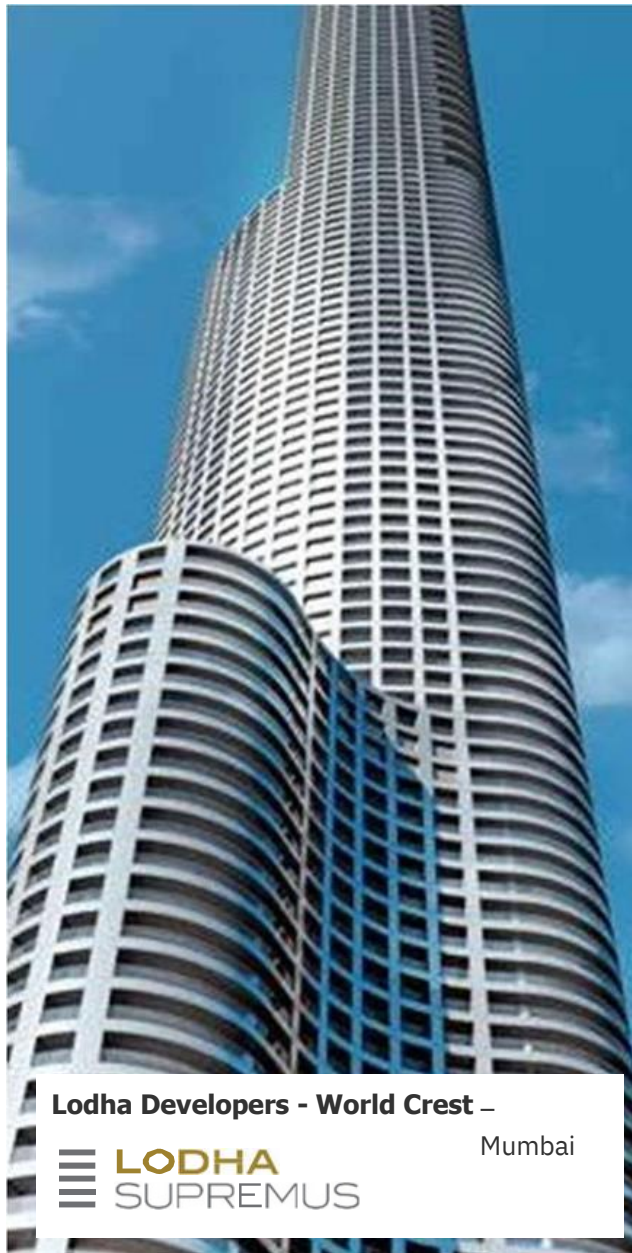


Max Retail Showroom
TamilNadu / Bangalore / Kerala



Decathlon
Chennai / Bangalore

Condominium and Malls



-
More

Mahindra
Lifespaces

Seawoods
Residences

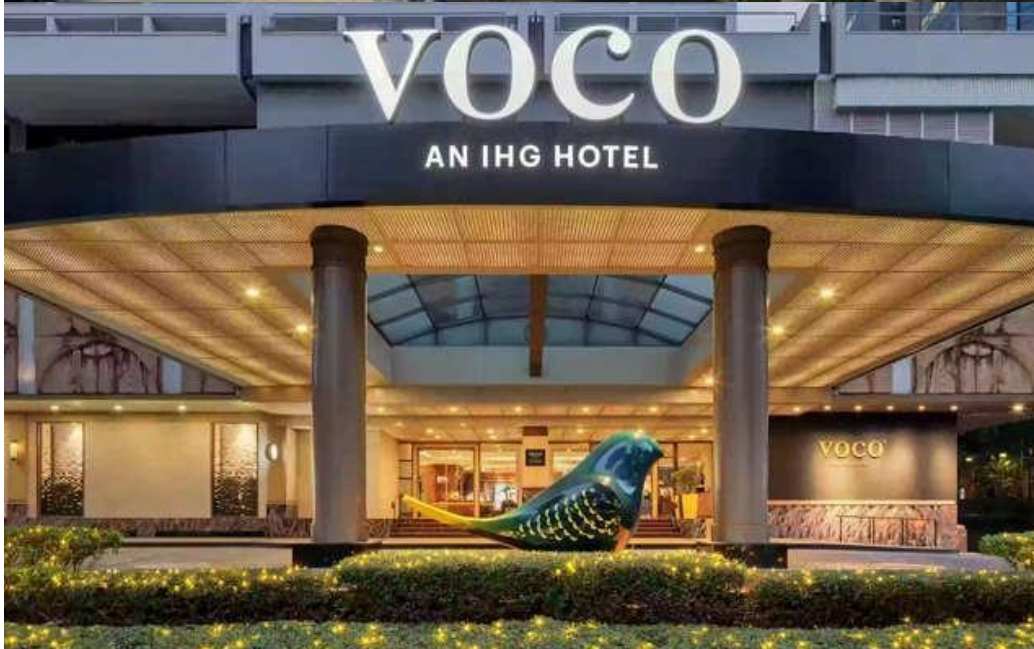
Godrej | GODREJ & BOYCE

HUBTOWN

Inorbit
Come Live an Inorbit Experience

*
Retrofit

Hotels



Service



We are not just limited to Sales & Projects. Our Relationship continues beyond Handing over of the system.

We service and maintain almost 20000 tons of Air-Condition Systems like VRF Systems, DX, Air Handling Units etc.

Our air conditioning experts periodically check your entire system, repair and replace the necessary parts and calibrate the system to achieve the best-personalized comfort conditions.

Turn Around Time

We maintain a 24-hour Turn Around all Time and the complaints are resolved within 6 hours to facilitate utmost customer satisfaction.

Trained Personnel

Our engineers and technicians are intensively trained to handle sophisticated air conditioning equipment.

Priority Service

All customers who opt for our Annual Service Solutions are offered priority service, so that your calls are attended quicker and the system is up faster.

Preventive Checks

Under all our service solutions, we offer Preventive Maintenance Checks, which help in identifying problems earlier, preventing costly downtime.

Service Van

We have a Company owned Service Van, which is dedicated to provide quick service without any delay.

Genuine Spares

By choosing our service solutions, you get long-lasting genuine spares, ensuring high uptime for your system. Along with regular maintenance, it helps in extending the life of your system.



Success Stories

Pentagon did an excellent and quality work and completed the installation of HVAC chilled water system and did it exactly as per our requirement and to our complete satisfaction.

We are extremely happy and satisfied with the systematic approach adopted by pentagon to complete this challenging project. We congratulate the entire Pentagon team for their diligent work and the synchronised coordination efforts to pull this off.

The Pentagon team completed the work within the stipulated time and budget without compromising on quality. It must be mentioned that the entire team worked to deliver the highest safety standards and delivered a world-class system. We wish them all success in future and we recommend Pentagon for their services.



We are extremely happy that we choose pentagon greatly appreciate the way they executed the project & methodical approach.

We recommend them highly for HVAC needs we work with them for 8 different location pan India.

We work with pentagon for design & build projects for last 10 years they have excellent planing & design team.



Awards

Our achievements reflect our dedication to excellence and innovation. Over the years, we have been honored with numerous prestigious awards that showcase our commitment to quality, hard work, and customer satisfaction. These recognitions motivate us to continually raise the bar in everything we do.



Award



Award



Award



Award

ISO CERTIFICATIONS



Certificate of Registration

This is to certify that

PENTAGON EL MECH SOLUTIONS PRIVATE LIMITED
AKSHAYA", PLOT NO. 9, FIRST FLOOR, ELUMALAI CHETTIAR ROAD,
SUNDARESAN NAGAR MADURAVOYAL VANAGARAM, CHENNAI, TIRUVALLUR,
TAMIL NADU, 600095, INDIA

has been independently assessed by QRO
and is compliant with the requirement of:

ISO 14001:2015
Environmental Management System

For the following scope of activities:
**DESIGN AND DEVELOPMENT, SALES, EXECUTION, AND SERVICING OF
HEATING, VENTILATION, AND AIR CONDITIONING (HVAC) SYSTEMS.**

Date of Certification: 13th June 2026 2nd Surveillance Audit Due: 12th June 2028
1st Surveillance Audit Due: 12th June 2027 Certificate Expiry: 12th June 2029

Certificate Number: 3050260613122E






Head of Certification

Validity of this certificate is subject to annual surveillance audits to be done successfully on or before 365 days from date of the audit.
(In case surveillance audit is not allowed to be conducted; this certificate shall be suspended / withdrawn).
The Validity of this certificate can be verified at www.qrocert.org
This certificate of registration remains the property of QRO Certification LLP, and shall be returned immediately upon request.

India Office : QRO Certification LLP
142, 1st Floor, Avtar Enclave, Near Paschim Vihar West Metro Station, Delhi-110063, (INDIA)
Website : www.qrocert.org, E-mail : info@qrocert.org



Certificate of Registration

This is to certify that

PENTAGON EL MECH SOLUTIONS PRIVATE LIMITED
AKSHAYA", PLOT NO. 9, FIRST FLOOR, ELUMALAI CHETTIAR ROAD,
SUNDARESAN NAGAR MADURAVOYAL VANAGARAM, CHENNAI, TIRUVALLUR,
TAMIL NADU, 600095, INDIA

has been independently assessed by QRO
and is compliant with the requirement of:

ISO 45001:2018
Occupational Health and Safety Management System

For the following scope of activities:
**DESIGN AND DEVELOPMENT, SALES, EXECUTION, AND SERVICING OF
HEATING, VENTILATION, AND AIR CONDITIONING (HVAC) SYSTEMS.**

Date of Certification: 13th June 2026 2nd Surveillance Audit Due: 12th June 2028
1st Surveillance Audit Due: 12th June 2027 Certificate Expiry: 12th June 2029

Certificate Number: 3050260613123HS






Head of Certification

Validity of this certificate is subject to annual surveillance audits to be done successfully on or before 365 days from date of the audit.
(In case surveillance audit is not allowed to be conducted; this certificate shall be suspended / withdrawn).
The Validity of this certificate can be verified at www.qrocert.org
This certificate of registration remains the property of QRO Certification LLP, and shall be returned immediately upon request.

India Office : QRO Certification LLP
142, 1st Floor, Avtar Enclave, Near Paschim Vihar West Metro Station, Delhi-110063, (INDIA)
Website : www.qrocert.org, E-mail : info@qrocert.org



Certificate of Registration

This is to certify that

PENTAGON EL MECH SOLUTIONS PRIVATE LIMITED
AKSHAYA", PLOT NO. 9, FIRST FLOOR, ELUMALAI CHETTIAR ROAD, SUNDARESAN NAGAR
MADURAVOYAL VANAGARAM, CHENNAI, TIRUVALLUR, TAMIL NADU, 600095, INDIA

has been independently assessed by QRO and is
compliant with the requirement of:

ISO 28000:2022
Specification for security management systems for the supply chain

For the following scope of activities:
**DESIGN AND DEVELOPMENT, SALES, EXECUTION, AND SERVICING OF HEATING,
VENTILATION, AND AIR CONDITIONING (HVAC) SYSTEMS.**

Date of Certification: 15th June 2026 2nd Surveillance Audit Due: 14th June 2028
1st Surveillance Audit Due: 14th June 2027 Certificate Expiry: 14th June 2029

Certificate Number: 2026072704





Head of Certification

Validity of this certificate is subject to annual surveillance audits to be done successfully on or before 365 days from date of the audit.
(In case if surveillance audit is not allowed to be conducted; this certificate shall be suspended / withdrawn).
The Validity of this certificate can be verified at www.qrocert.com
This certificate of registration remains the property of QRO Certification Limited, and shall be returned immediately upon request.
QRO Certification Limited is accredited by UK Accredited Forum Limited, UK (www.ukaf.org.uk)
Winington House 2 Woodberry Grove Finchley London N12 6DR

QRO Certification Limited
27 Old Gloucester Street, London, WC1N 3AX Company Number : 14230776
Website : www.qrocert.com, E-mail : info@qrocert.com

PENTAGON has established internationally recognized management systems to strengthen environmental protection, occupational health and safety, and supply chain security. The Company maintains certifications to **ISO 14001:2015**, **ISO 45001:2018**, and **ISO 28000:2022**, demonstrating its commitment to regulatory compliance, operational excellence, risk management, continual improvement, and sustainable business practices across all HVAC sales, execution, and service operations.

STATEMENT OF USE

GRI-1



This report is prepared in
accordance with GRI standards for the Period
April 2025 to March 2026.

1. Purpose of the Report

PENTAGON EL MECH SOLUTIONS PRIVATE LIMITED has prepared this Sustainability Report to demonstrate its commitment to responsible business practices and sustainable development. The report provides transparent information regarding the Company's Environmental, Social, and Governance (ESG) performance and highlights initiatives undertaken to create long-term value for customers, employees, suppliers, investors, regulatory authorities, and society. Developed in accordance with the Global Reporting Initiative (GRI) Standards 2021, this report communicates the Company's sustainability strategy, management approach, achievements, and future objectives while supporting informed stakeholder decision-making and reinforcing accountability, transparency, and continual improvement throughout all business operations.

2. Reporting Principles

The Sustainability Report has been prepared by applying the reporting principles established under GRI 1: Foundation 2021. PENTAGON identifies and reports material sustainability topics that significantly influence its economic, environmental, and social impacts while considering stakeholder expectations and business priorities. Information presented in this report is intended to be accurate, balanced, complete, timely, verifiable, and comparable across reporting periods. The Company follows a systematic reporting process supported by documented records, internal reviews, management approvals, and third-party verification where applicable. These principles ensure the credibility, consistency, and usefulness of sustainability information disclosed throughout the report.

3. Sustainability Context

PENTAGON recognizes that sustainable development requires balancing economic growth with environmental protection and social responsibility. As an HVAC engineering company, the organization understands the importance of energy efficiency, greenhouse gas reduction, responsible resource utilization, occupational health and safety, ethical governance, and customer satisfaction. Sustainability considerations are integrated into strategic planning, operational management, procurement, project execution, and service delivery. Through continuous improvement initiatives, compliance with applicable regulations, adoption of internationally recognized standards, and engagement with stakeholders, PENTAGON contributes toward national and global sustainability objectives while creating long-term business resilience and environmental stewardship.

4. Materiality Principle

The Sustainability Report has been prepared by applying the reporting principles established under GRI 1: Foundation 2021. PENTAGON identifies and reports material sustainability topics that significantly influence its economic, environmental, and social impacts while considering stakeholder expectations and business priorities. Information presented in this report is intended to be accurate, balanced, complete, timely, verifiable, and comparable across reporting periods. The Company follows a systematic reporting process supported by documented records, internal reviews, management approvals, and third-party verification where applicable. These principles ensure the credibility, consistency, and usefulness of sustainability information disclosed throughout the report.

GRI 2: General Disclosures 2021

Organizational Details

GRI 2-1

COMPANY NAME : PENTAGON EL MECH SOLUTIONS PRIVATE LIMITED

Mail id: jerard@thepentagon.in

Mobile No : +91 9611967198



Entities Included in Sustainability Reporting

GRI 2-2

This Sustainability Report covers the operations of PENTAGON EL MECH SOLUTIONS PRIVATE LIMITED under its operational control during the reporting period. The reporting boundary includes the Corporate Office, Regional Offices, Warehouses, Project Sites, Service Centres, Fleet Operations, Procurement Activities, Administrative Functions, Engineering Operations, and Customer Service Activities. Environmental, social, governance, and operational data presented within this report relate exclusively to facilities and business activities managed by the Company. No subsidiaries, joint ventures, or independent entities outside the Company's operational control have been included within the reporting boundary.

GRI 2: General Disclosures 2021

Reporting Period, Frequency and Contact Point

GRI 2-3

This Sustainability Report covers the financial year from 1st April 2025 to 31st March 2026 and is published annually. The report presents sustainability performance achieved during the reporting period and establishes a baseline for future performance comparisons. The report has been prepared through collaboration among management, functional departments, and ESG representatives using verified organizational records and documented evidence. Stakeholders seeking additional information regarding this report or the Company's sustainability initiatives may contact the Administration or ESG Management Team at the Corporate Office located in Chennai, Tamil Nadu, India.

Restatements of Information

GRI 2-4

PENTAGON strives to maintain consistency, reliability, and transparency in sustainability reporting. Where improvements in data quality, calculation methodologies, organizational boundaries, or reporting practices require revisions to previously disclosed information, appropriate restatements will be made and clearly explained within future sustainability reports. During the current reporting period, no material restatements affecting the interpretation of previously reported sustainability information have been identified. The Company continues strengthening its ESG data management systems through regular monitoring, internal verification, and continual improvement initiatives to enhance reporting accuracy and consistency across future reporting cycles.

External Assurance

GRI 2-5

PENTAGON's Corporate Sustainability Report has been externally assured by **BMQR Certifications Pvt Ltd**, an independent third-party assurance provider, in accordance with **ISO 17029:2019** and relevant requirements of the **GRI Standards**. The assurance engagement was conducted as a **Type 2 assurance**, covering the verification of sustainability disclosures, ESG performance indicators, and supporting information presented in the report. BMQR evaluated the accuracy, completeness, consistency, and reliability of reported environmental, social, governance, and economic information through document review, data verification, and assessment of relevant management systems. Based on the assurance process, BMQR issued an Independent Assurance Statement confirming the credibility and integrity of the disclosed sustainability information. This external assurance demonstrates PENTAGON's commitment to transparent reporting, stakeholder accountability, and continuous improvement of sustainability performance.

GRI 3: Material Topics

Process to Determine Material Topics

GRI 3-1

PENTAGON follows a structured materiality assessment process to identify sustainability topics that have the greatest significance to the organization and its stakeholders. Material topics are determined through stakeholder engagement, management reviews, operational risk assessments, customer expectations, regulatory requirements, industry trends, ESG performance evaluations, and strategic business objectives. The assessment considers both the magnitude of the Company's impacts and the influence of sustainability issues on stakeholder decisions. Material topics are periodically reviewed to reflect evolving business conditions, emerging sustainability challenges, and changing stakeholder expectations, ensuring continued relevance and effective sustainability management.

List of Material Topics

GRI 3-2

PENTAGON strives to maintain consistency, reliability, and transparency in sustainability reporting. Where improvements in data quality, calculation methodologies, organizational boundaries, or reporting practices require revisions to previously disclosed information, appropriate restatements will be made and clearly explained within future sustainability reports. During the current reporting period, no material restatements affecting the interpretation of previously reported sustainability information have been identified. The Company continues strengthening its ESG data management systems through regular monitoring, internal verification, and continual improvement initiatives to enhance reporting accuracy and consistency across future reporting cycles.

Most Environmental topics

1. Carbon Footprint Reduction
2. Eco-Friendly HVAC Technologies
3. Preventive Maintenance for Energy Saving
4. Sustainable Procurement Practices
5. Climate Change Mitigation
6. Resource Efficiency
7. Environmental Risk Management
8. Pollution Prevention and Control
9. Lifecycle Management of HVAC Equipment
10. Environmental Awareness and Training



Most Material Social Topics

1. Workplace Accident Prevention
2. Emergency Preparedness and Response
3. Technical Skill Development Programs
4. Safe Working Conditions
5. Employee Retention and Satisfaction
6. Ethical Labour Practices
7. Stakeholder Communication and Engagement
8. Customer Satisfaction and Service Quality
9. Equal Opportunity Employment
10. Employee Awareness on ESG and Sustainability



Most Material Governance Topics

1. Legal and Regulatory Compliance
2. Ethical Business Conduct
3. Fraud Prevention and Detection
4. Cybersecurity and Data Protection
5. Board and Management Oversight
6. Contract and Vendor Management
7. Whistleblower Protection Mechanism
8. Conflict of Interest Management
9. Sustainable Procurement Governance
10. Operational Risk and Compliance Monitoring



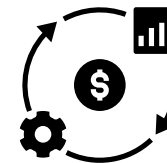
Management of Material Topics

GRI 3-3

PENTAGON manages its material sustainability topics through integrated management systems, documented policies, operational procedures, measurable objectives, performance indicators, employee awareness programs, management reviews, internal audits, corrective actions, and continual improvement initiatives. Departmental responsibilities are clearly assigned to ensure accountability for ESG performance. Progress is monitored using Key Performance Indicators (KPIs), periodic reporting, and management oversight. Sustainability considerations are integrated into strategic planning, procurement, project execution, engineering services, customer support, and corporate governance. This structured management approach enables the Company to mitigate risks, improve performance, and achieve long-term sustainability objectives aligned with stakeholder expectations.

Governance

GRI 201: Economic Performance



Direct Economic Value Generated and Distributed

GRI 201-1

PENTAGON EL MECH SOLUTIONS PRIVATE LIMITED creates economic value through the sales, execution, installation, commissioning, and servicing of Heating, Ventilation, and Air-Conditioning (HVAC) systems across India. The Company distributes economic value through employee salaries and benefits, supplier payments, taxes, statutory contributions, infrastructure investments, operational expenses, and business development initiatives. Sustainable financial performance enables the Company to invest in employee welfare, technological advancement, environmental improvements, and community development. Through responsible financial management and ethical business practices, PENTAGON strengthens stakeholder confidence while supporting long-term business growth and contributing to the economic development of the regions where it operates.

Financial Implications and Other Risks and Opportunities Due to Climate Change

GRI 201-2

PENTAGON recognizes that climate change presents both operational risks and business opportunities. Rising energy costs, changing environmental regulations, extreme weather events, refrigerant transition requirements, and customer demand for energy-efficient HVAC systems influence business planning and investment decisions. The Company addresses these risks through energy-efficient technologies, greenhouse gas reduction initiatives, preventive maintenance, sustainable procurement, and climate-resilient engineering solutions. Investments in renewable energy, efficient equipment, and low-global-warming-potential refrigerants enhance operational resilience while creating opportunities to deliver environmentally responsible HVAC solutions that support customer sustainability objectives and long-term business competitiveness.

Defined Benefit Plan Obligations and Other Retirement Plans

GRI 201-3

PENTAGON is committed to providing employees with statutory retirement benefits in accordance with applicable Indian labour legislation. Eligible employees receive benefits including Provident Fund, Employee State Insurance, gratuity, leave entitlements, and other legally mandated welfare schemes. The Company maintains appropriate financial provisions and administrative systems to ensure timely payment of retirement-related obligations. Employee benefit programs contribute to financial security, workforce stability, and employee satisfaction while supporting responsible employment practices. Management periodically reviews benefit schemes to ensure compliance with regulatory requirements and alignment with evolving employee expectations and organizational objectives.

Financial Assistance Received from Government

GRI 201-4

PENTAGON conducts its operations independently and maintains compliance with all applicable statutory and regulatory requirements. Where applicable, the Company may benefit from general government initiatives related to taxation, infrastructure development, skill development, energy efficiency, or industrial promotion that are available to eligible organizations under applicable laws. Any financial assistance received is utilized responsibly and transparently for its intended purpose while maintaining full compliance with relevant regulatory conditions. The Company remains committed to ethical financial reporting and transparent disclosure practices regarding any government-related financial support that may be received in future reporting periods.



Equal Wage Assessment

GRI 202-1

PENTAGON provides fair and competitive compensation that complies with applicable labour laws and statutory wage requirements. Entry-level employees receive remuneration equal to or higher than the legally prescribed minimum wage applicable within their respective locations and job categories. Compensation decisions are based on qualifications, skills, experience, responsibilities, and business requirements rather than gender, religion, caste, or other personal characteristics. The Company promotes equal pay for equal work and maintains transparent remuneration practices that support employee motivation, retention, diversity, and inclusive employment while ensuring legal compliance and responsible human resource management.

Proportion of Senior Management Hired from the Local Community

GRI 202-2

PENTAGON believes that recruiting talent from local communities strengthens organizational performance and contributes to regional economic development. The Company gives preference to qualified local professionals whenever suitable competencies are available for management and leadership positions. Local recruitment enhances cultural understanding, stakeholder relationships, operational efficiency, and community engagement while reducing relocation requirements and associated environmental impacts. Leadership appointments are based on merit, technical competence, experience, integrity, and leadership capability. This approach supports workforce diversity, business continuity, knowledge retention, and sustainable employment opportunities within the communities where the Company operates.

GRI 203: Indirect Economic Impacts



Infrastructure Investments and Services Supported

GRI 203-1

PENTAGON contributes to infrastructure development by delivering reliable HVAC systems for commercial buildings, healthcare facilities, educational institutions, hospitality establishments, industrial facilities, and residential developments. The Company's engineering expertise enhances indoor air quality, energy efficiency, occupant comfort, and operational reliability. Investments in modern technologies, preventive maintenance, automation, and sustainable engineering practices support long-term infrastructure performance while minimizing environmental impacts. These contributions improve productivity, public health, energy conservation, and economic growth while supporting India's expanding infrastructure sector and promoting sustainable urban development.

Significant Indirect Economic Impacts

GRI 203-2

PENTAGON generates indirect economic value through employment creation, local procurement, supplier development, technical training, customer support, and responsible business practices. The Company's operations stimulate demand for construction materials, engineering services, logistics, maintenance, and technical expertise across the value chain. Energy-efficient HVAC solutions also help customers reduce operational costs, improve environmental performance, and enhance workplace productivity. Through ethical procurement, skill development, and sustainable service delivery, PENTAGON contributes to regional economic resilience while supporting inclusive growth and long-term value creation for customers, suppliers, employees, and surrounding communities.

Proportion of Spending on Local Suppliers

GRI 204-1

PENTAGON encourages procurement from qualified local suppliers whenever products and services meet the Company's quality, technical, environmental, safety, and commercial requirements. Local sourcing strengthens supply chain resilience, supports regional economic development, reduces transportation-related greenhouse gas emissions, and improves delivery efficiency. Supplier selection considers product quality, pricing, compliance, delivery performance, ethical conduct, and ESG performance. The Company also engages suppliers through meetings, sustainability consultations, and performance evaluations to promote responsible procurement practices and strengthen long-term business relationships.

GRI 204: Procurement Practices



GRI 205: Anti-Corruption

Operations Assessed for Risks Related to Corruption

GRI 205-1

PENTAGON maintains a zero-tolerance approach toward bribery, corruption, fraud, and unethical business practices. Corruption risk assessments are incorporated into procurement activities, supplier selection, contract management, financial transactions, project execution, and business decision-making processes. Internal controls, documented procedures, approval mechanisms, segregation of responsibilities, and periodic management reviews help identify and mitigate corruption risks. Ethical business conduct forms an integral part of the Company's governance framework and supports transparency, accountability, stakeholder confidence, and regulatory compliance throughout all organizational operations.

Anti-Corruption Awareness

GRI 205-2

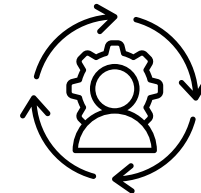
PENTAGON communicates its commitment to ethical business conduct through organizational policies, employee induction programs, awareness sessions, supplier communications, management meetings, and documented procedures. Employees are informed about anti-corruption expectations, conflict of interest requirements, reporting mechanisms, confidentiality obligations, and disciplinary actions applicable to unethical conduct. Supplier purchase orders and contractual terms also communicate expectations regarding integrity and legal compliance. Regular awareness activities reinforce ethical behaviour, strengthen governance practices, and encourage employees and business partners to report concerns without fear of retaliation.

Confirmed Incidents of Corruption and Actions Taken

GRI 205-3

During the reporting period, PENTAGON remained committed to maintaining a workplace founded on honesty, fairness, and integrity. Any reported concerns relating to unethical behaviour are investigated through established management procedures while maintaining confidentiality and procedural fairness. Appropriate corrective and disciplinary actions are implemented whenever violations are confirmed, ensuring compliance with Company policies and applicable laws. Management continuously strengthens governance systems, internal controls, employee awareness, and reporting mechanisms to prevent corruption, protect organizational reputation, and maintain stakeholder trust across all business operations.

GRI 206: Anti-Competitive Behaviour



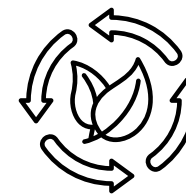
Fair Competition Compliance

GRI 206-1

PENTAGON conducts all business activities in accordance with applicable competition laws and fair market practices. The Company promotes ethical competition, transparent procurement, fair pricing, and responsible customer engagement while avoiding anti-competitive agreements, market manipulation, price fixing, or other unlawful business practices. Internal governance procedures, contractual controls, management oversight, and employee awareness support compliance with competition regulations. During the reporting period, the Company remained committed to lawful and responsible business conduct, strengthening stakeholder confidence and maintaining its reputation as a trusted HVAC engineering and service provider.

Environment

GRI 301: Materials



Materials Used by Weight or Volume

GRI 301-1

PENTAGON utilizes various materials required for the sales, installation, execution, and maintenance of Heating, Ventilation, and Air-Conditioning (HVAC) systems. These include air handling units, chillers, ducting materials, copper pipes, insulation materials, electrical cables, refrigerants, sheet metal components, fasteners, filters, packaging materials, and spare parts. Material procurement is planned carefully to minimize wastage while ensuring product quality and project efficiency. Inventory records are maintained to monitor material consumption, optimize stock levels, improve traceability, and support responsible resource management. Efficient material utilization contributes to cost optimization, operational excellence, and environmental sustainability.

Recycled Input Materials Used

GRI 301-2

PENTAGON encourages the responsible use of recycled and recyclable materials wherever technically feasible without compromising product quality, customer requirements, or safety standards. Packaging materials, office paper, metal scrap, and certain construction materials are reused or recycled through authorized channels whenever possible. The Company also promotes segregation of recyclable waste generated during project execution and service activities. Procurement decisions consider environmental performance and opportunities to reduce virgin material consumption. Increasing the use of recycled materials supports circular economy principles, conserves natural resources, reduces waste generation, and lowers the overall environmental footprint of business operations.

Reclaimed Products and Their Packaging Materials

GRI 301-3

PENTAGON promotes responsible recovery and recycling of replaced HVAC components, packaging materials, and end-of-life equipment wherever practical. During maintenance and replacement activities, reusable materials are identified, segregated, and transferred to authorized recycling or disposal facilities. Packaging materials such as cardboard, plastic, and wooden pallets are reused or recycled whenever feasible. The Company also encourages customers to adopt environmentally responsible disposal methods for obsolete equipment. These initiatives reduce landfill disposal, improve resource efficiency, support circular economy practices, and demonstrate the Company's commitment to sustainable lifecycle management of HVAC systems.

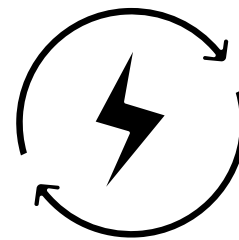
GRI 302: Energy



Energy Consumption Within the Organization

GRI 302-1

Energy consumption within PENTAGON primarily includes purchased electricity for office operations, warehouses, service centres, testing equipment, lighting, air-conditioning, and information technology systems, along with diesel consumption for generators and company vehicles. The Company regularly monitors energy usage to identify opportunities for efficiency improvement and operational optimization. Preventive maintenance of equipment, installation of energy-efficient lighting, responsible use of office utilities, and employee awareness programmes contribute to reducing overall energy consumption. Efficient energy management supports lower operating costs, reduced greenhouse gas emissions, and improved environmental performance across organizational operations.



Energy Consumption Outside the Organization

GRI 302-2

PENTAGON recognizes that indirect energy consumption occurs throughout its supply chain, including transportation of materials, supplier manufacturing processes, logistics services, subcontractor activities, and customer operation of installed HVAC systems. The Company works closely with suppliers, logistics providers, and customers to promote energy-efficient practices throughout the product lifecycle. Sustainable procurement, optimized route planning, virtual meetings, and efficient logistics management contribute to reducing indirect energy use. Collaboration across the value chain supports responsible energy management while minimizing environmental impacts beyond the Company's direct operational boundaries.

Energy Intensity

GRI 302-3

PENTAGON evaluates energy performance using suitable operational indicators that enable management to monitor trends in energy consumption relative to business activities. Energy intensity assessments support benchmarking, identification of improvement opportunities, and evaluation of energy conservation initiatives. Preventive maintenance, efficient HVAC technologies, smart controls, LED lighting, employee awareness, and optimized operational practices contribute to reducing energy intensity over time. Continuous monitoring enables management to establish measurable targets, improve resource efficiency, reduce operating expenses, and strengthen environmental sustainability across organizational operations.

Reduction of Energy Consumption

GRI 302-4

PENTAGON continuously implements initiatives to reduce energy consumption across offices, warehouses, project sites, and service operations. Key initiatives include installation of LED lighting, preventive maintenance of HVAC systems, employee awareness campaigns, automation, occupancy sensors, optimized equipment operation, and responsible shutdown of electrical equipment when not in use. Future initiatives include rooftop solar power, renewable electricity procurement, smart energy meters, and implementation of energy management systems. These initiatives improve operational efficiency, reduce greenhouse gas emissions, and support the Company's long-term climate action strategy.

Reductions in Energy Requirements of Products and Services

GRI 302-5

PENTAGON supplies energy-efficient HVAC systems designed to reduce electricity consumption while maintaining occupant comfort and system reliability. The Company recommends efficient equipment selection, proper sizing, preventive maintenance, advanced controls, variable-speed technologies, and optimized system operation to customers. Technical guidance and customer awareness programmes encourage responsible operation of HVAC equipment throughout its lifecycle. These initiatives enable customers to lower operating costs, reduce energy demand, improve building efficiency, and decrease greenhouse gas emissions while supporting national energy conservation objectives and sustainable infrastructure development.



Interactions with Water as a Shared Resource

GRI 303-1

PENTAGON recognizes water as a valuable natural resource and promotes responsible water management throughout its operations. Water consumption is primarily associated with domestic use, sanitation, cleaning, and limited equipment testing activities. The Company encourages efficient water use through employee awareness, regular maintenance of plumbing systems, prompt repair of leakages, and responsible housekeeping practices. Water conservation initiatives support regulatory compliance, reduce resource consumption, and contribute to environmental sustainability. Continuous monitoring enables the Company to identify opportunities for improving water efficiency and minimizing unnecessary water usage across operational facilities.

Management of Water Discharge Related Impacts

GRI 303-2

PENTAGON manages wastewater generated from domestic sanitation and housekeeping activities in accordance with applicable local regulations. The Company ensures that wastewater is discharged through approved municipal or authorized drainage systems without causing environmental pollution. Hazardous substances, refrigerants, oils, and chemicals are handled separately to prevent contamination of water resources. Employee awareness, proper waste segregation, preventive maintenance, and compliance monitoring support responsible water discharge management. These practices minimize environmental impacts while protecting surrounding ecosystems and public health.

Water Withdrawal

GRI 303-3

Water used within PENTAGON facilities is obtained from approved municipal water supplies or other authorized sources depending on operational requirements. Water withdrawal is monitored to ensure responsible consumption and compliance with applicable regulations. Since HVAC sales and service operations require relatively low water usage compared with manufacturing industries, the Company's environmental focus remains on conservation and efficient utilization. Regular monitoring, leak prevention, employee awareness, and responsible housekeeping practices contribute to minimizing freshwater withdrawal while supporting sustainable resource management objectives.

Water Discharge

GRI 303-4

PENTAGON maintains responsible wastewater management practices to ensure that water discharged from operational facilities does not adversely affect the surrounding environment. Domestic wastewater is discharged through approved drainage infrastructure while ensuring compliance with applicable municipal regulations. Operational activities are designed to prevent contamination of surface water, groundwater, and soil. Hazardous materials are managed separately through approved disposal methods. Continuous monitoring and preventive maintenance support environmentally responsible water discharge practices and reinforce the Company's commitment to environmental protection.

Water Consumption

GRI 303-5

The Company's water consumption primarily supports employee welfare facilities, housekeeping activities, sanitation, and limited operational requirements. PENTAGON promotes water conservation through employee awareness programmes, leak detection, efficient fixtures, regular maintenance, and responsible housekeeping practices. Water usage is periodically monitored to identify opportunities for further improvement. The Company's commitment to water stewardship contributes to resource conservation, operational efficiency, environmental compliance, and sustainable business practices while supporting broader environmental management objectives.

GRI 304: Biodiversity



Protected Site Management

GRI 304-1

PENTAGON conducts its operations primarily within commercial buildings, customer facilities, offices, warehouses, and project sites located in developed urban and industrial areas. The Company does not intentionally establish operational facilities within legally protected biodiversity areas or ecologically sensitive habitats. Environmental considerations are incorporated into project planning, site selection, and operational activities to minimize ecological disturbance. Where projects are located near environmentally sensitive areas, applicable legal requirements and environmental protection measures are followed to safeguard biodiversity and natural ecosystems.

Significant Impacts of Activities on Biodiversity

GRI 304-2

Due to the nature of its HVAC business, PENTAGON's direct impacts on biodiversity are relatively limited. Nevertheless, the Company recognizes its responsibility to prevent environmental degradation through responsible waste management, pollution prevention, efficient resource utilization, sustainable procurement, and regulatory compliance. Employees and contractors are instructed to avoid unnecessary disturbance to surrounding vegetation, wildlife, and natural habitats during project execution. Continuous environmental awareness and responsible operational practices contribute to preserving biodiversity and supporting sustainable development objectives.

Habitats Protected or Restored

GRI 304-3

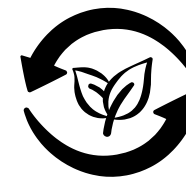
Although the Company's operations do not involve large-scale land development or habitat restoration projects, PENTAGON supports environmental conservation through responsible site management, pollution prevention, waste minimization, and sustainable resource utilization. Landscaping, tree planting, and environmental awareness initiatives may be undertaken where appropriate to improve local environmental conditions. The Company encourages employees and stakeholders to participate in environmental conservation programmes that contribute to ecosystem protection and biodiversity enhancement within surrounding communities.

IUCN Red List Species and National Conservation List Species

GRI 304-4

PENTAGON's business activities do not intentionally affect endangered plant or animal species listed under the International Union for Conservation of Nature (IUCN) Red List or applicable national conservation legislation. Operational activities are planned to avoid unnecessary ecological disturbance, particularly during installation and service activities. Compliance with environmental regulations, responsible site management, employee awareness, and pollution prevention measures reduce the likelihood of adverse impacts on protected species. The Company remains committed to safeguarding biodiversity through environmentally responsible operational practices.

GRI 305: Emissions



Direct (Scope 1) GHG Emissions

GRI 305-1

PENTAGON measures and manages its direct greenhouse gas (GHG) emissions generated from company-owned vehicles, diesel generators, refrigerant leakage from HVAC systems, and other fuel-consuming equipment under its operational control. During the reporting period, the Company's Scope 1 emissions were 32.16 tCO₂e. To reduce these emissions, PENTAGON implements preventive maintenance programmes, refrigerant leak detection, route optimization, transition to electric vehicles, and adoption of low-global-warming-potential refrigerants. These initiatives support climate change mitigation, improve operational efficiency, and contribute to the Company's long-term carbon reduction strategy and Net Zero roadmap.

Energy Indirect (Scope 2) GHG Emissions

GRI 305-2

Scope 2 emissions arise primarily from purchased electricity consumed at offices, warehouses, service facilities, and project support operations. During the reporting period, PENTAGON reported 155.68 tCO₂e of Scope 2 emissions. The Company is committed to reducing electricity-related emissions through installation of LED lighting, smart energy meters, occupancy sensors, rooftop solar photovoltaic systems, renewable electricity procurement, and high-efficiency HVAC technologies. Energy conservation awareness among employees further supports responsible electricity consumption. These initiatives contribute significantly to lowering indirect emissions while improving energy performance and environmental sustainability.

Other Indirect (Scope 3) GHG Emissions

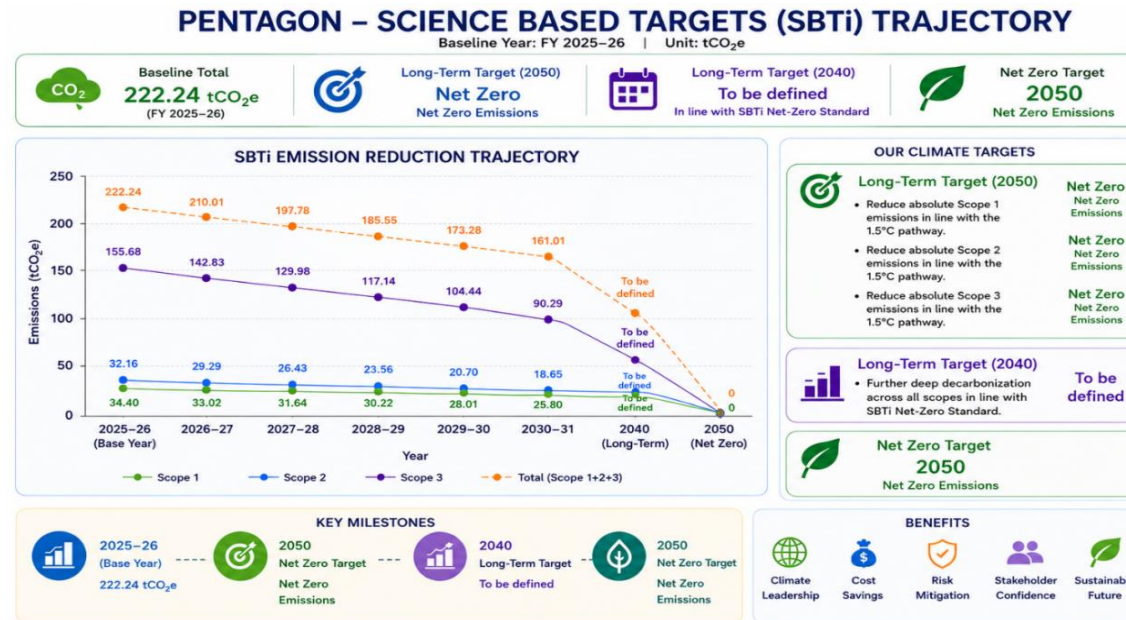
GRI 305-3

PENTAGON recognizes that significant greenhouse gas emissions also occur throughout its value chain. Scope 3 emissions include purchased goods and services, transportation, business travel, waste disposal, supplier activities, logistics, and customer use of HVAC systems. During the reporting period, total Scope 3 emissions were 34.40 tCO₂e, comprising upstream and downstream emission sources. The Company collaborates with suppliers, logistics providers, and customers to improve sustainability performance through responsible procurement, efficient transportation, recycling initiatives, virtual meetings, and customer awareness programmes that encourage energy-efficient operation of HVAC systems.

SBTi Target Trajectory

Year	Scope 1 (tCO ₂ e)	Scope 2 (tCO ₂ e)	Scope 3 (tCO ₂ e)	Total (tCO ₂ e)	Total Reduction vs Baseline (%)
2025–26 (Baseline)	32.16	155.68	34.40	222.24	0.0%
2030	29.50	145.20	32.80	207.50	6.6%
2035	26.80	132.00	31.00	189.80	14.6%
2040	24.00	118.50	29.20	171.70	22.7%
2045	21.30	104.20	27.50	153.00	31.2%
2050 (Net Zero Target)	18.65	90.29	25.80	134.74	39.4%

Science Based Targets initiative (SBTi) Near-Term Targets



Upstream Value Chain Emissions

GRI 305-3

PENTAGON recognizes that upstream greenhouse gas emissions arise from activities occurring before products and services reach the Company's operations. Major upstream emission sources include purchased HVAC equipment and materials, capital goods, fuel and energy-related activities, supplier transportation, waste generated in operations, business travel, and employee commuting. During the reporting period, upstream Scope 3 emissions were 32.59 tCO₂e, representing the largest share of the Company's Scope 3 footprint. PENTAGON aims to reduce these emissions through sustainable procurement, supplier sustainability assessments, low-carbon logistics, virtual meetings, improved waste management, and responsible purchasing practices across the supply chain.

Downstream Value Chain Emissions

GRI 305-3

PENTAGON monitors downstream greenhouse gas emissions associated with activities occurring after products and services are delivered to customers. The Company's relevant downstream emission sources include transportation and distribution of HVAC equipment to customer locations and end-of-life treatment, recycling, and disposal of replaced HVAC components. During the reporting period, downstream Scope 3 emissions totalled 1.81 tCO₂e, reflecting successful emission reduction initiatives and efficient logistics management. The Company continues to reduce downstream emissions by optimizing delivery routes, encouraging responsible disposal and recycling of HVAC equipment, recovering refrigerants from end-of-life systems, and promoting environmentally responsible product lifecycle management.

GHG Emissions Intensity

GRI 305-4

PENTAGON evaluates greenhouse gas emission intensity to understand the relationship between carbon emissions and business performance. Monitoring emission intensity enables management to assess operational efficiency, compare year-on-year performance, and identify opportunities for continual improvement. Emission intensity is influenced by energy consumption, fuel usage, refrigerant management, transportation efficiency, and project execution activities. By implementing energy-efficient technologies, preventive maintenance, renewable energy initiatives, optimized logistics, and sustainable procurement practices, the Company aims to progressively reduce its emissions intensity while supporting business growth and climate resilience.

Reduction of GHG Emissions

GRI 305-5

PENTAGON has established a structured greenhouse gas reduction strategy aligned with internationally recognized climate action frameworks. Planned initiatives include replacing diesel vehicles with electric vehicles, improving generator efficiency, installing rooftop solar systems, implementing ISO 50001 Energy Management Systems, upgrading to high-efficiency HVAC technologies, enhancing refrigerant management, promoting sustainable commuting, increasing recycling, and strengthening green procurement. Based on its climate roadmap, the Company aims to reduce total greenhouse gas emissions from 222.24 tCO₂e in the baseline year to 134.74 tCO₂e by 2050, representing a projected reduction of 39.4%.

Emissions of Ozone-Depleting Substances (ODS)

GRI 305-6

PENTAGON recognizes the environmental importance of protecting the ozone layer through responsible refrigerant management. The Company minimizes ozone-depleting substance emissions by selecting environmentally preferable refrigerants, conducting preventive maintenance, performing regular leak detection, recovering refrigerants from end-of-life equipment, and complying with applicable environmental regulations. Engineering teams are trained in proper refrigerant handling, storage, recovery, and disposal procedures. The gradual transition toward low-global-warming-potential and ozone-friendly refrigerants supports international environmental commitments while reducing atmospheric emissions and improving long-term environmental performance.

NO_x SO_x Emissions

GRI 305-7

Air emissions generated from company vehicles, diesel generators, and limited fuel combustion activities are monitored and controlled through preventive maintenance, fuel efficiency initiatives, and responsible equipment operation. PENTAGON regularly services engines and combustion equipment to reduce emissions of nitrogen oxides, sulphur oxides, particulate matter, and other air pollutants. Efficient route planning, transition to cleaner technologies, and adoption of energy-efficient equipment contribute to improved air quality and reduced atmospheric pollution. The Company remains committed to complying with applicable environmental regulations and continually improving air emission performance.

GRI 306: Waste



Waste Generation and Waste-Related Impacts

GRI 306-1

PENTAGON generates various categories of waste during HVAC installation, servicing, maintenance, office operations, and project execution. These include packaging materials, scrap metal, insulation waste, electrical cables, filters, refrigerant containers, office paper, plastics, and electronic waste. The Company recognizes that improper waste management can adversely affect the environment and therefore implements waste segregation, responsible handling, recycling, reuse, and authorized disposal practices. Employees receive awareness regarding waste minimization, while operational planning focuses on reducing unnecessary material consumption and improving resource efficiency across all business activities.

Management of Significant Waste-Related Impacts

GRI 306-2

PENTAGON manages waste through systematic identification, segregation, storage, transportation, recycling, and disposal procedures. Hazardous and non-hazardous wastes are handled separately to prevent environmental contamination and ensure regulatory compliance. Authorized recyclers and waste disposal agencies are engaged for environmentally responsible treatment of recyclable materials, electronic waste, refrigerants, oils, and other hazardous substances. Employee awareness programmes, inventory management, preventive maintenance, and sustainable procurement practices further reduce waste generation. These initiatives contribute to pollution prevention, resource conservation, and continual improvement in environmental performance.

Waste Generated

GRI 306-3

The Company monitors waste generation across administrative offices, warehouses, customer sites, and project locations to improve resource utilization and minimize environmental impacts. Waste generated includes metal scrap, cardboard, plastic packaging, damaged components, electrical cables, insulation materials, office waste, and maintenance-related residues. Accurate recordkeeping enables management to evaluate waste trends, improve material planning, and identify recycling opportunities. By emphasizing waste reduction at source and efficient inventory management, PENTAGON continuously works toward reducing waste generation while supporting sustainable business operations.

Waste Diverted from Disposal

GRI 306-4

PENTAGON actively promotes recycling and recovery of materials to divert waste from landfill disposal. Recyclable materials including metal scrap, cardboard, paper, plastic packaging, wooden pallets, electrical cables, and selected HVAC components are segregated and transferred to authorized recycling facilities whenever practical. Refrigerants recovered during equipment servicing are handled responsibly through approved recovery procedures. These initiatives conserve natural resources, reduce landfill burden, lower greenhouse gas emissions associated with waste disposal, and strengthen the Company's commitment to circular economy principles and responsible environmental stewardship.

Waste Directed to Disposal

GRI 306-5

Waste that cannot be reused or recycled is disposed of through authorized waste management agencies in accordance with applicable environmental regulations. Hazardous waste including contaminated materials, refrigerants, oils, chemicals, and electronic waste is handled separately using approved containment, transportation, and disposal procedures to minimize environmental risks. Proper documentation, contractor evaluation, and compliance monitoring ensure responsible waste disposal practices. Through continual improvement, employee awareness, and responsible procurement, PENTAGON strives to reduce the volume of waste requiring final disposal each reporting year.

GRI 307: Environmental Compliance



Non-Compliance with Environmental Laws and Regulations

GRI 307-1

PENTAGON is committed to full compliance with applicable environmental legislation, regulatory requirements, and customer-specific environmental obligations. Environmental compliance is supported through documented procedures, operational controls, employee training, internal audits, management reviews, and continual monitoring of legal requirements. The Company promotes pollution prevention, responsible waste management, energy conservation, greenhouse gas reduction, and safe handling of refrigerants and hazardous substances. During the reporting period, management remained committed to maintaining effective environmental compliance systems that support sustainable operations, protect natural resources, and strengthen stakeholder confidence in the Company's environmental performance.

GRI 308: Supplier Environmental Assessment

New Suppliers Screened Using Environmental Criteria

GRI 308-1

PENTAGON integrates environmental considerations into its supplier evaluation and selection process. New suppliers are assessed based on product quality, regulatory compliance, environmental management practices, resource efficiency, waste management, legal compliance, and commitment to sustainable business practices. Preference is given to suppliers capable of supporting the Company's ESG objectives through environmentally responsible products and services. Supplier meetings, ESG consultancy, purchase order requirements, and performance reviews reinforce environmental expectations while promoting responsible procurement and sustainable supply chain development.

Negative Environmental Impacts in the Supply Chain and Actions Taken

GRI 308-2

PENTAGON actively engages suppliers to identify, prevent, and mitigate environmental risks throughout the supply chain. Where environmental concerns are identified, suppliers are encouraged to implement corrective actions, improve environmental management systems, strengthen waste reduction practices, enhance energy efficiency, and comply with applicable environmental regulations. The Company conducts supplier consultations, performance reviews, ESG awareness programmes, and periodic evaluations to monitor progress. Collaborative engagement with suppliers strengthens responsible sourcing, improves environmental performance, minimizes supply chain risks, and supports long-term sustainability objectives across the entire value chain.

Social



GRI 401: Employment



New Employee Hires and Employee Turnover

GRI 401-1

PENTAGON is committed to attracting, developing, and retaining competent professionals who contribute to organizational growth and customer satisfaction. Recruitment practices are based on equal opportunity, technical competence, experience, and business requirements without discrimination. The Company monitors employee recruitment, retention, resignations, retirements, and workforce movement to strengthen human resource planning and organizational stability. Employee welfare initiatives, career development opportunities, competitive remuneration, recognition programmes, and a positive work environment support employee engagement and long-term retention. Continuous workforce planning ensures the Company maintains skilled personnel capable of delivering high-quality HVAC solutions and sustainable business performance.

Employment Benefits

GRI 401-2

PENTAGON provides eligible full-time employees with statutory and organizational benefits designed to enhance employee well-being and financial security. These benefits include Provident Fund, Employee State Insurance, gratuity, paid leave, maternity benefits, health and safety support, training opportunities, performance recognition, and other employee welfare programmes. The Company periodically reviews benefit schemes to ensure compliance with applicable labour legislation and organizational objectives. Employee welfare initiatives contribute to improved morale, productivity, engagement, and retention while fostering a supportive workplace culture that values employee contributions and promotes sustainable employment practices.

Parental Leave

GRI 401-3

PENTAGON supports employees in balancing their professional responsibilities with family commitments by providing parental leave in accordance with applicable Indian labour laws and statutory requirements. Eligible employees are entitled to maternity leave and other applicable leave benefits that promote employee welfare and family well-being. The Company encourages a respectful and supportive work environment where employees can resume their professional responsibilities following parental leave without discrimination. Fair employment practices, flexible management support where appropriate, and equal career opportunities contribute to an inclusive workplace that respects employees' personal and family responsibilities.

GRI 402: Labour/Management Relations



Minimum Notice Periods Regarding Operational Changes

GRI 402-1

PENTAGON values transparent communication and maintains constructive relationships between management and employees. Whenever significant operational changes affecting employment, organizational structure, workplace conditions, or business operations are planned, employees are informed through appropriate communication channels in accordance with applicable legal requirements and Company procedures. Management encourages open dialogue, consultation, and employee participation to minimize uncertainty and support smooth implementation of organizational changes. Timely communication helps employees understand business developments, prepare for operational transitions, and contribute positively to organizational success while maintaining trust and workplace harmony.

GRI 403: Occupational Health and Safety



Occupational Health and Safety Management System

GRI 403-1

PENTAGON has established an Occupational Health and Safety Management System to provide a safe, healthy, and secure working environment for employees, contractors, visitors, and other stakeholders. The system includes hazard identification, risk assessment, safe work procedures, emergency preparedness, preventive maintenance, toolbox meetings, safety inspections, personal protective equipment (PPE), incident reporting, and continual improvement activities. Responsibilities for health and safety are clearly assigned across all organizational levels. Regular management reviews, employee participation, and compliance monitoring strengthen workplace safety performance while supporting legal compliance and operational excellence.

Hazard Identification, Risk Assessment and Incident Investigation

GRI 403-2

PENTAGON systematically identifies workplace hazards associated with HVAC installation, maintenance, electrical work, working at heights, confined spaces, lifting operations, and refrigerant handling. Risk assessments are conducted before work begins to determine appropriate control measures. Any incidents, near misses, unsafe conditions, or occupational injuries are promptly investigated to identify root causes and implement corrective and preventive actions. Employee participation, toolbox meetings, safety observations, and management reviews strengthen hazard awareness while minimizing workplace accidents and supporting continual improvement in occupational health and safety performance.

Occupational Health Services

GRI 403-3

PENTAGON promotes employee health by providing access to occupational health support appropriate to workplace risks and operational requirements. Employees receive health and safety awareness, first-aid facilities, emergency response arrangements, and guidance on maintaining physical well-being while performing work activities. Medical assistance is made available whenever necessary, particularly during project execution and field service operations. Preventive health initiatives, workplace hygiene, safe working conditions, and employee awareness programmes contribute to reducing occupational health risks while promoting employee wellness, productivity, and long-term organizational sustainability.

Worker Participation, Consultation and Communication

GRI 403-4

PENTAGON encourages active employee participation in occupational health and safety programmes through toolbox meetings, safety committees, awareness campaigns, employee feedback, training sessions, and incident reporting mechanisms. Employees are encouraged to report hazards, suggest improvements, and participate in discussions regarding workplace safety. Management values employee involvement in identifying risks and implementing practical safety solutions. Open communication strengthens safety culture, improves hazard awareness, enhances employee ownership of safety responsibilities, and supports continual improvement in workplace health and safety performance.

Worker Training on Occupational Health and Safety

GRI 403-5

PENTAGON provides regular occupational health and safety training to employees involved in office operations, engineering activities, HVAC installation, servicing, and project execution. Training covers hazard identification, safe work practices, emergency response, use of personal protective equipment, fire prevention, electrical safety, working at heights, manual handling, and environmental protection. New employees receive induction training before commencing work, while periodic refresher programmes reinforce safe behaviours. Continuous training improves employee competence, reduces workplace risks, strengthens legal compliance, and supports a proactive safety culture throughout the organization.

Promotion of Worker Health

GRI 403-6

PENTAGON recognizes that employee well-being extends beyond accident prevention and actively promotes physical, mental, and social wellness. Employee welfare programmes, recreational activities, awareness campaigns, safe working conditions, recognition initiatives, work-life balance, and supportive management practices contribute to a healthy workplace environment. The Company encourages employees to adopt healthy lifestyles while providing facilities that support employee comfort and well-being. These initiatives improve employee morale, productivity, engagement, job satisfaction, and organizational performance while reinforcing the Company's commitment to responsible employment practices.

External Safety Management

GRI 403-7

PENTAGON extends its commitment to occupational health and safety beyond its own workforce by communicating safety expectations to contractors, suppliers, subcontractors, and business partners. Safety requirements are incorporated into procurement processes, project planning, supplier meetings, contractor supervision, and customer site activities. Compliance with applicable safety procedures, use of appropriate personal protective equipment, and adherence to safe work practices are monitored throughout project execution. Collaborative engagement with business partners helps reduce occupational risks, improve safety performance, and strengthen responsible business relationships.

Workers Covered by an Occupational Health and Safety Management System

GRI 403-8

PENTAGON strives to ensure that all employees working under its operational control are covered by its Occupational Health and Safety Management System. Safety procedures apply to office personnel, engineers, technicians, supervisors, project teams, maintenance personnel, and other employees involved in business operations. Contractors and subcontractors are also expected to comply with applicable health and safety requirements while working at Company-controlled locations. Consistent implementation of safety procedures ensures effective risk management, regulatory compliance, and protection of employees, contractors, visitors, and customers.

Work-Related Injuries

GRI 403-9

PENTAGON maintains procedures for recording, investigating, reporting, and analyzing work-related injuries, near misses, unsafe acts, and occupational incidents. Prompt reporting enables management to identify root causes, implement corrective actions, and prevent recurrence. Safety performance indicators are periodically reviewed to evaluate the effectiveness of existing safety programmes and identify opportunities for improvement. Continuous employee awareness, preventive maintenance, toolbox meetings, safety inspections, and management commitment contribute to reducing workplace injuries while promoting a strong culture of accident prevention and operational excellence.

Work-Related Ill Health

GRI 403-10

PENTAGON recognizes the importance of preventing occupational illnesses associated with HVAC installation, servicing, and office operations. Employees are provided with appropriate personal protective equipment, safe work procedures, ventilation, hygiene practices, and awareness regarding occupational health risks. Preventive maintenance, ergonomic work practices, and proper handling of refrigerants, chemicals, and equipment further reduce health-related risks. Management continuously monitors workplace conditions and promotes early reporting of health concerns to ensure timely intervention and continual improvement in employee health and workplace well-being.

GRI 404: Training and Education



Average Hours of Training per Employee

GRI 404-1

PENTAGON considers continuous learning essential for maintaining technical excellence and organizational competitiveness. Employees receive regular training covering HVAC technologies, occupational health and safety, quality management, environmental protection, customer service, information security, ethics, and leadership development. Training programmes include classroom sessions, on-the-job learning, mentorship, toolbox meetings, technical workshops, and awareness campaigns. Management periodically reviews training needs to ensure employees possess the knowledge and competencies necessary for safe operations, professional growth, customer satisfaction, and continuous organizational improvement.

Employee Skill Development

GRI 404-2

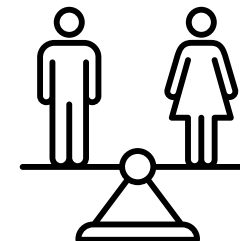
PENTAGON invests in employee capability development through structured training programmes, mentorship initiatives, job shadowing, technical coaching, leadership development, and continuous learning opportunities. These programmes strengthen employee competencies in engineering, project execution, safety management, customer relations, and emerging HVAC technologies. Career development initiatives help employees adapt to technological advancements, changing business requirements, and expanded responsibilities. By promoting lifelong learning and knowledge sharing, the Company enhances workforce capability, employee engagement, innovation, succession planning, and long-term organizational success.

Employee Development Reviews

GRI 404-3

PENTAGON conducts periodic performance evaluations to assess employee achievements, technical competence, behavioural performance, training needs, and career development opportunities. Performance reviews provide constructive feedback, recognize accomplishments, identify areas for improvement, and support succession planning. Managers work closely with employees to establish individual development objectives aligned with organizational goals. Transparent evaluation processes encourage employee motivation, accountability, professional growth, and continuous improvement while strengthening organizational performance and supporting long-term talent retention.

GRI 405: Diversity and Equal Opportunity



Diversity of Governance Bodies and Employees

GRI 405-1

PENTAGON values diversity and believes that an inclusive workforce enhances innovation, collaboration, and organizational effectiveness. Employment decisions are based on merit, qualifications, technical competence, and business requirements without discrimination based on gender, age, religion, caste, ethnicity, disability, or other personal characteristics. The Company encourages equal participation, respectful workplace behaviour, and fair opportunities for career advancement. Diversity within the workforce contributes to broader perspectives, stronger teamwork, improved decision-making, and sustainable organizational growth while reflecting the Company's commitment to social responsibility.

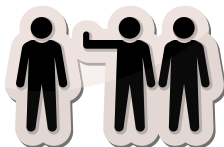
Ratio of Basic Salary and Remuneration of Women to Men

GRI 405-2

PENTAGON follows the principle of equal remuneration for equal work and ensures that compensation decisions are based on job responsibilities, qualifications, experience, performance, and market competitiveness rather than gender. Salary structures are developed using objective evaluation criteria that promote fairness, transparency, and compliance with applicable labour laws. The Company remains committed to eliminating pay discrimination while fostering an inclusive workplace where all employees receive equal opportunities for professional development, career advancement, and recognition based on merit and performance.

Non-Discrimination Compliance

GRI 406-1



GRI 406: Non-Discrimination

PENTAGON maintains a zero-tolerance policy toward discrimination, harassment, bullying, victimization, or any behaviour that undermines dignity and respect in the workplace. Employees are encouraged to report concerns through established grievance mechanisms without fear of retaliation. Reported incidents are investigated fairly, confidentially, and promptly, with appropriate corrective and disciplinary actions implemented whenever necessary. Regular awareness programmes, management commitment, equal opportunity practices, and respectful workplace policies reinforce an inclusive organizational culture that values diversity, fairness, mutual respect, and ethical conduct.

GRI 407: Freedom of Association and Collective Bargaining



Freedom Association Rights

GRI 407-1

PENTAGON recognizes every employee's right to freedom of association and collective bargaining in accordance with applicable Indian labour laws and internationally recognized human rights principles. The Company maintains an open and transparent work environment where employees can communicate concerns, provide suggestions, and participate in workplace discussions without fear of retaliation. Management encourages constructive dialogue between employees and leadership to resolve workplace issues amicably. Suppliers and contractors are also expected to respect employees' legal rights relating to freedom of association and fair labour practices. The Company periodically reviews supplier compliance to strengthen responsible business relationships and uphold human rights throughout its value chain.



Labour Risk Assessment

GRI 408-1

GRI 408: Child Labor

PENTAGON maintains a zero-tolerance policy towards child labour across all its operations and business relationships. The Company strictly complies with applicable labour laws and verifies employee age through official documentation before recruitment. Supplier selection and periodic evaluations include assessments of compliance with labour regulations, ethical employment practices, and prohibition of child labour. Any supplier found violating child labour requirements is required to implement immediate corrective actions or may face suspension of business relationships. Employee awareness, supplier engagement, and documented recruitment procedures ensure that children are never employed directly or indirectly within the Company's operations or supply chain.

GRI 409: Forced or Compulsory Labor



Forced Labor Prevention

GRI 409-1

PENTAGON prohibits all forms of forced, bonded, compulsory, trafficked, or involuntary labour throughout its operations and supply chain. Employment is voluntary, and employees are free to resign in accordance with contractual obligations and applicable laws. The Company does not retain original employee identity documents, impose recruitment fees, or restrict employee movement. Supplier assessments include verification of labour practices and compliance with applicable employment legislation. Through contractual requirements, supplier engagement, internal monitoring, and employee awareness programmes, PENTAGON promotes ethical employment practices and safeguards fundamental human rights throughout its business operations.



GRI 410: Security Practices

PENTAGON expects all security personnel, whether directly employed or outsourced, to perform their duties professionally, ethically, and in accordance with applicable laws and Company policies. Security personnel receive instructions regarding workplace conduct, access control, emergency response, visitor management, confidentiality, and respectful treatment of employees, customers, contractors, and visitors. The Company promotes awareness of human rights principles, non-discrimination, and appropriate use of authority. Regular supervision and communication ensure that security operations support a safe and secure working environment while respecting the dignity, privacy, and rights of all individuals entering Company premises.

GRI 411: Rights of Indigenous Peoples

Incidents Involving Rights of Indigenous Peoples

GRI 411-1

PENTAGON respects the rights, traditions, culture, and heritage of indigenous and local communities in all areas where it conducts business. The Company's operations are primarily undertaken in commercial, industrial, and urban environments, and no incidents involving violations of indigenous peoples' rights were identified during the reporting period. Where projects are undertaken near culturally or environmentally sensitive areas, the Company complies with applicable legal requirements and customer obligations. Responsible project planning, stakeholder consultation, environmental protection, and ethical business conduct help ensure that Company activities do not adversely affect indigenous communities or their cultural heritage.



GRI 412: Human Rights Assessment

Human Rights Reviews and Impact Assessments

GRI 412-1

PENTAGON integrates human rights considerations into its governance framework, operational procedures, recruitment practices, supplier management, and workplace policies. Human rights risks are considered during business planning, employee management, contractor engagement, and supplier selection to ensure compliance with applicable legislation and internationally recognized principles. The Company promotes equal opportunity, non-discrimination, occupational health and safety, ethical conduct, and fair employment throughout its operations. Periodic internal reviews, policy implementation, employee awareness programmes, and management oversight support continual improvement in protecting human rights and strengthening responsible business practices.

Employee Training on Human Rights

GRI 412-2

PENTAGON provides employees with awareness regarding human rights principles through induction programmes, organizational policies, ethics training, health and safety sessions, and workplace awareness initiatives. Training emphasizes equal opportunity, prevention of discrimination, prohibition of child and forced labour, workplace respect, grievance mechanisms, ethical conduct, and compliance with labour legislation. Managers are encouraged to lead by example while promoting an inclusive and respectful workplace culture. Continuous communication and periodic refresher programmes reinforce employee understanding of human rights responsibilities and strengthen the Company's commitment to responsible employment and ethical business conduct.



Contracts Including Human Rights Clauses

GRI 412-3

PENTAGON incorporates ethical business expectations, legal compliance requirements, and responsible employment principles into supplier agreements, purchase orders, contractor contracts, and other significant business arrangements wherever applicable. Suppliers and contractors are expected to comply with labour laws, occupational health and safety requirements, environmental obligations, and human rights principles while performing work on behalf of the Company. Contractual expectations are supported through supplier evaluations, periodic reviews, communication, and corrective action processes where necessary. This approach strengthens responsible procurement, minimizes human rights risks, and promotes sustainable value creation across the Company's supply chain.



GRI 413: Local Communities

Community Engagement and Development Programmes

GRI 413-1

PENTAGON recognizes that sustainable business growth depends upon maintaining positive relationships with the communities in which it operates. The Company supports community development through local employment opportunities, skill development, environmental awareness initiatives, health and safety campaigns, educational support, and participation in social welfare activities wherever feasible. Before commencing major projects, potential social and environmental impacts are considered to minimize adverse effects on surrounding communities. Stakeholder engagement, responsible project execution, compliance with applicable regulations, and continuous communication enable PENTAGON to strengthen community relationships while contributing to inclusive economic growth and sustainable development.

Operations with Negative Community Impacts

GRI 413-2

PENTAGON strives to ensure that its business activities do not adversely affect local communities. Potential impacts such as construction noise, dust generation, traffic movement, waste generation, and temporary disruptions are identified during project planning and controlled through appropriate mitigation measures. Employees and contractors are instructed to follow environmental, health, and safety procedures while working at customer sites. Regular supervision, compliance monitoring, stakeholder communication, and prompt resolution of community concerns help minimize operational impacts. The Company remains committed to conducting its operations responsibly while protecting community well-being and maintaining stakeholder confidence.

GRI 414: Supplier Social Assessment

New Suppliers Screened Using Social Criteria

GRI 414-1

PENTAGON integrates social responsibility into its supplier selection and evaluation process. New suppliers are assessed based on compliance with labour laws, occupational health and safety practices, ethical business conduct, human rights protection, prohibition of child and forced labour, equal employment opportunity, and regulatory compliance. Suppliers demonstrating responsible social practices are preferred as long-term business partners. Supplier assessments, contractual requirements, periodic reviews, and ESG awareness initiatives encourage continuous improvement throughout the supply chain. This responsible sourcing approach strengthens supplier relationships while supporting the Company's sustainability objectives and corporate governance commitments.

Negative Social Impacts in the Supply Chain

GRI 414-2

PENTAGON actively monitors supplier performance to identify potential social risks including unsafe working conditions, discrimination, labour rights violations, unethical employment practices, and non-compliance with legal requirements. Where deficiencies are identified, suppliers are encouraged to implement corrective and preventive actions within agreed timeframes. Follow-up assessments are conducted to verify improvements and strengthen supplier performance. Persistent non-compliance may result in suspension or termination of business relationships. Through collaboration, awareness, and continuous monitoring, the Company promotes responsible supply chain management while protecting human rights and supporting ethical business practices.



Political Contributions

GRI 415-1

PENTAGON conducts its business with integrity, transparency, and impartiality. The Company does not use corporate resources to influence political activities or provide political contributions unless permitted under applicable laws and formally approved by senior management. Business decisions are based solely on commercial, ethical, and regulatory considerations. Employees are expected to keep personal political activities separate from Company operations and to avoid conflicts of interest. Compliance with legal requirements, ethical governance, and anti-corruption principles supports responsible corporate citizenship and strengthens stakeholder confidence in the Company's governance framework.

GRI 415: Public Policy

GRI 416: Customer Health and Safety



Assessment of Health and Safety Impacts

GRI 416-1

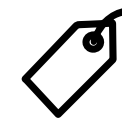
PENTAGON places customer health and safety at the centre of its HVAC solutions by ensuring that systems are designed, installed, tested, commissioned, and maintained in accordance with applicable engineering standards, safety regulations, and customer specifications. Risk assessments are conducted throughout project execution to identify and control potential hazards. Preventive maintenance, quality inspections, equipment testing, and technical verification ensure safe and reliable system performance. The Company continuously promotes energy-efficient and environmentally responsible HVAC technologies that enhance indoor air quality, occupant comfort, and operational safety while minimizing health risks.

Incidents of Non-Compliance Concerning Health and Safety

GRI 416-2

PENTAGON is committed to delivering products and services that comply with applicable health, safety, quality, and regulatory requirements. Procedures are established to monitor customer feedback, investigate complaints, conduct root cause analysis, and implement corrective actions where necessary. Any reported product or service issues are addressed promptly to protect customer safety and maintain operational reliability. Management regularly reviews customer satisfaction, quality performance, and regulatory compliance to strengthen service excellence. Continuous improvement initiatives help minimize health and safety risks while reinforcing customer confidence in the Company's HVAC solutions.

GRI 417: Marketing and Labelling



Product and Service Information and Labelling

GRI 417-1

PENTAGON provides customers with accurate, complete, and transparent information regarding HVAC products and services. Technical documentation includes operating instructions, installation requirements, maintenance guidance, safety precautions, energy efficiency information, warranty conditions, and applicable technical specifications. Product information enables customers to install, operate, and maintain equipment safely and efficiently throughout its lifecycle. Marketing materials are reviewed to ensure consistency with technical specifications and regulatory requirements. Clear communication strengthens customer understanding, improves product performance, supports safe operation, and enhances long-term customer satisfaction.

Non-Compliance Concerning Product Information and Labelling

GRI 417-2

PENTAGON maintains procedures to ensure that product information, technical documentation, user manuals, labels, and marketing materials comply with applicable legal, regulatory, and customer requirements. Internal reviews are conducted before information is released to customers to verify technical accuracy and completeness. Where any deficiencies are identified, corrective actions are implemented promptly to prevent recurrence. Management remains committed to providing reliable product information that supports safe equipment operation, informed customer decision-making, regulatory compliance, and high standards of quality and professional integrity.

Non-Compliance Concerning Marketing Communications

GRI 417-3

PENTAGON promotes ethical and responsible marketing practices by ensuring that all advertisements, promotional materials, digital communications, and customer presentations are truthful, accurate, and supported by verifiable technical information. Marketing activities comply with applicable legal requirements and avoid misleading claims, unfair comparisons, or deceptive business practices. Internal approval procedures and management oversight ensure consistency between marketing communications and actual product performance. Responsible communication strengthens customer trust, protects the Company's reputation, and reinforces its commitment to transparency, fairness, and ethical business conduct.

Customer Privacy and Data Protection

GRI 418-1

PENTAGON recognizes the importance of protecting customer privacy and maintaining the confidentiality of business information. Customer data is collected, processed, stored, and accessed only for legitimate business purposes and in accordance with applicable legal and contractual requirements. Appropriate administrative, physical, and technical controls are implemented to safeguard customer information against unauthorized access, misuse, alteration, disclosure, or loss. Employees receive awareness regarding confidentiality obligations and information security practices. The Company continuously strengthens its cybersecurity and data protection measures to preserve stakeholder trust and ensure responsible management of customer information.

GRI 418: Customer Privacy



S. No	Topic	Policy Commitment	KPI	Unit	Measure
1	Sustainable Procurement	Promoting responsible sourcing and environmentally sustainable procurement practices.	Improve buyer awareness of environmental issues	Percentage	100
2	Waste Recovery	Maximizing waste recovery through recycling, reuse, and resource efficiency.	Total weight of waste recovered	Kgs	600.138
3	Collective Bargaining & Consultation	Ensuring employee dialogue, consultation, and workplace communication rights.	Social dialogue	Count	50
4	Ethical Conduct & Integrity	Maintaining integrity, transparency, and ethical business practices always.	Percentage of employees trained on business ethics	Percentage	100
5	Responsible Procurement Training	Enhancing procurement sustainability knowledge through continuous training programs.	Percentage or number of all buyers who received training on sustainable procurement	Percentage	100
6	Anti-Corruption Awareness	Preventing corruption through awareness, compliance, and ethical governance.	Improve employee awareness of AML requirements	Percentage	100
7	Packaging Disposal Risk	Reducing packaging impacts through efficient and responsible disposal practices.	Product use	Kgs	18
8	Waste Management & Resource Efficiency	Minimizing waste generation through effective resource management initiatives.	Total weight of non-hazardous waste	Kgs	2000.46
9	Scope 1 GHG Emission Reduction	Reducing direct emissions through efficiency and carbon reduction measures.	Total gross Scope 1 GHG emissions	MT of CO2e	32.16
10	Scope 2 Energy Emissions Management	Improving energy efficiency and reducing indirect greenhouse gas emissions.	Total gross location-based Scope 2 GHG emissions	MT of CO2e	155.68
11	Carbon Neutral Power	Promoting renewable energy adoption and sustainable power solutions.	Total gross market-based Scope 2 GHG emissions	MT of CO2e	155.68
12	Scope 3 Emission Reduction	Reducing value chain emissions through sustainable business practices.	Total gross Scope 3 GHG emissions	MT of CO2e	34.4
13	Downstream Emissions Management	Minimizing downstream emissions through responsible lifecycle management.	Total gross Scope 3 Downstream GHG emissions	MT of CO2e	1.81
14	Upstream Emissions Management	Reducing supplier-related emissions through sustainable sourcing practices.	Total gross Scope 3 Upstream GHG emissions	MT of CO2e	32.59
15	Air Quality Management	Controlling air emissions through monitoring and pollution prevention.	Air pollution	Index	37.25
16	Biodiversity Leadership Commitment	Protecting biodiversity through environmental conservation initiatives.	Strengthen leadership commitment to biodiversity conservation	Percentage	100
17	Green Energy Adoption	Increasing renewable energy usage for sustainable operations.	Total renewable energy consumption	kWh	0
18	Biodiversity Conservation	Preserving ecosystems through responsible environmental management practices.	Biodiversity	Percentage	21
19	Product Stewardship	Ensuring sustainable product lifecycle and responsible end-of-life management.	Product end-of-life	Count	37
20	Energy Efficiency	Reducing energy consumption through efficiency improvement initiatives.	Energy consumption and GHGs	kWh	219892.38
21	Supplier Performance Evaluation	Improving supplier performance through monitoring, assessment, and continuous improvement.	Enhance supplier performance monitoring	Percentage	100
22	Sustainable Supply Chain Practices	Ensuring responsible supply chains through ESG and ethical requirements.	Percentage of targeted suppliers with contracts that include clauses on environmental, labor, and human rights requirements	Percentage	100
23	Ethics, Transparency & Anti-Corruption	Promoting transparency through whistleblower mechanisms and ethical governance practices.	Number of reports related to whistleblower procedure	Count	0
24	Labour Conditions & Standards	Ensuring fair labour practices, welfare benefits, and employee protection.	Working conditions	Percentage	100
25	Human Rights & Labour Practices	Protecting human rights through responsible employment and compliance practices.	Child labor, forced labor, and human trafficking	Count	0
26	Workplace Safety & Compliance	Maintaining safe workplaces through prevention, training, and compliance.	Employee health and safety	Count	0
27	Environmental Stewardship & Awareness	Promoting environmental awareness through conservation and engagement activities.	Environmental services and advocacy	Count	7
28	Hazardous Waste Management	Managing hazardous waste safely through reduction and responsible disposal.	Total weight of hazardous waste	Kgs	141.926
29	Inefficient Energy Consumption	Optimizing energy use through efficiency improvement and monitoring.	Total energy consumption	kWh	219892.38
30	Material Efficiency, Chemical Management & Waste Minimization	Reducing material waste through efficient resource and chemical management.	Materials, chemicals, and waste	Kgs	3946.281
31	Responsible Supply Chain Management	Strengthening supplier responsibility through ethical sourcing practices.	Percentage of targeted suppliers who have signed the supplier code of conduct	Percentage	100
32	Environmental Awareness Education	Enhancing stakeholder awareness through sustainability education initiatives.	Improve environmental awareness among stakeholders	Percentage	100
33	Safe Handling Instructions	Ensuring customer safety through proper handling guidance and awareness.	Customer health and safety	Count	0
34	Human Rights in Business Relationships	Respecting human rights across business relationships and operations.	External stakeholder human rights	Count	0
35	Supplier Improvement & Capacity Building	Developing suppliers through training, assessment, and improvement programs.	Percentage or number of audited or assessed suppliers engaged in corrective actions or capacity building	Percentage	100
36	Employee Training & Development	Enhancing employee skills through continuous learning and development.	Average hours of training per employee	Hours	22
37	Employee Learning & Growth	Supporting career growth through learning and development opportunities.	Career management and training	Percentage	100
38	Water Stewardship & Conservation	Conserving water resources through efficient usage and management.	Water	Cubic Meters	1021.468
39	Gender Diversity & Inclusion	Promoting diversity, equality, and inclusive workplace culture.	Percentage of women employed in the whole organization	Percentage	21.33
40	Occupational Health & Safety Performance	Preventing workplace injuries through effective safety management systems.	Number of days lost to work-related injuries, fatalities, and ill health	Count	0
41	Emergency Preparedness & Response	Ensuring emergency readiness through planning, training, and response procedures.	Discrimination and Harassment	Count	0
42	Employee Health & Wellbeing	Promoting employee health through wellness initiatives and support programs.	Number of confirmed information security incidents	Count	0
43	Occupational Safety Training	Enhancing safety awareness through regular employee training programs.	Number of work-related accidents	Count	0
44	Workplace Risk Assessment	Identifying workplace hazards through systematic risk assessment processes.	Percentage or number of targeted suppliers covered by a sustainability assessment	Percentage	100
45	Incident Prevention & Reporting	Preventing incidents through monitoring, reporting, and corrective actions.	Promote equal employment opportunities without discrimination	Percentage	100
46	Customer Health & Safety	Ensuring safe products and services through quality management practices.	Percentage of employees from a minority or vulnerable group in the whole organization	Percentage	11.67
47	Customer Privacy Protection	Protecting customer information through secure data management practices.	Number of confirmed corruption incidents	Count	0
48	Community Engagement	Supporting communities through responsible social development initiatives.	Improve employee health and safety competency	Percentage	100
49	Regulatory Compliance	Maintaining compliance with legal, environmental, and ethical requirements.	Percentage or number of targeted suppliers covered by a sustainability on-site audit	Percentage	100
50	Continuous Sustainability Improvement	Driving sustainability performance through measurable improvement initiatives.	Intensity Reduction Target	Percentage	8.47
51	Gender Diversity in Leadership	Promote equal leadership opportunities and increase women's representation in management roles.	Percentage of women at top management level	Percentage	22
52	Equal Pay and Fair Compensation	Ensure fair, transparent, and equitable pay regardless of gender across organization.	Average unadjusted gender pay gap	Count	0
53	Inclusive Leadership	Foster equal opportunities for minority and vulnerable groups in leadership positions.	Percentage of employees from a minority or vulnerable group at top management level	Percentage	21
54	Workplace Respect and Non-Discrimination	Maintain respectful workplace through zero tolerance and timely corrective actions always.	Number of identified discrimination or harassment incidents or corrective actions	Count	0
55	Fair Compensation Governance	Promote transparent, responsible compensation practices supporting fairness and organizational equity consistently.	Ratio of the annual total compensation for the highest paid individual, to the median annual total compensation for all employees	Ratio	0.85
56	Board Gender Diversity	Strengthen board diversity through increased participation and equal opportunities for women.	Percentage of women within the organization's board	Percentage	16

Appendix - 2

This report is prepared in accordance with GRI standards (2021)

GRI Standard	Disclosure	Title	Pg. No
GRI 1: Foundation	-	Purpose of the Report	30
	-	Statement of Use	29
	-	Reporting Principles	30
	-	Sustainability Context	30
	-	Materiality Principle	30
GRI 2: General Disclosures	2-1	Organizational Details	31
	2-2	Entities Included in Sustainability Reporting	31
	2-3	Reporting Period, Frequency and Contact Point	32
	2-4	Restatements of Information	32
	2-5	External Assurance	32
GRI 3: Material Topics	3-1	Process to Determine Material Topics	33
	3-2	List of Material Topics	33
	3-3	Management of Material Topics	33
GRI 201: Economic Performance	201-1	Direct Economic Value Generated and Distributed	35
	201-2	Financial Implications and Other Risks and Opportunities Due to Climate Change	35
	201-3	Defined Benefit Plan Obligations and Other Retirement Plans	35
	201-4	Financial Assistance Received from Government	35
GRI 202: Market Presence	202-1	Ratios of Standard Entry Level Wage by Gender Compared to Local Minimum Wage	36
	202-2	Proportion of Senior Management Hired from the Local Community	36
GRI 203: Indirect Economic Impacts	203-1	Infrastructure Investments and Services Supported	36
	203-2	Significant Indirect Economic Impacts	36
GRI 204: Procurement Practices	204-1	Proportion of Spending on Local Suppliers	37
GRI 205: Anti-Corruption	205-1	Operations Assessed for Risks Related to Corruption	37
	205-2	Communication and Training About Anti-Corruption Policies and Procedures	37
	205-3	Confirmed Incidents of Corruption and Actions Taken	37
GRI 206: Anti-Competitive Behaviour	206-1	Legal Actions for Anti-Competitive Behaviour, Anti-Trust and Monopoly Practices	37
GRI 301: Materials	301-1	Materials Used by Weight or Volume	39
	301-2	Recycled Input Materials Used	39
	301-3	Reclaimed Products and Their Packaging Materials	39
GRI 302: Energy	302-1	Energy Consumption Within the Organization	39
	302-2	Energy Consumption Outside the Organization	40
	302-3	Energy Intensity	40
	302-4	Reduction of Energy Consumption	40
GRI 303: Water and Effluents	302-5	Reductions in Energy Requirements of Products and Services	40
	303-1	Interactions with Water as a Shared Resource	41
	303-2	Management of Water Discharge Related Impacts	41
	303-3	Water Withdrawal	41
	303-4	Water Discharge	41
GRI 304: Biodiversity	303-5	Water Consumption	41
	304-1	Operational Sites Owned, Leased or Managed in Protected Areas	42
	304-2	Significant Impacts of Activities on Biodiversity	42
	304-3	Habitats Protected or Restored	42
GRI 305: Emissions	304-4	IUCN Red List Species and National Conservation List Species	42
	305-1	Direct (Scope 1) GHG Emissions	43
	305-2	Energy Indirect (Scope 2) GHG Emissions	43
	305-3	Other Indirect (Scope 3) GHG Emissions	43
	305-4	GHG Emissions Intensity	44
	305-5	Reduction of GHG Emissions	44
	305-6	Emissions of Ozone-Depleting Substances (ODS)	45
	305-7	NOx, SOx and Other Significant Air Emissions	45

GRI Standard	Disclosure	Title	Pg. No
GRI 306: Waste	306-1	Waste Generation and Waste-Related Impacts	46
	306-2	Management of Significant Waste-Related Impacts	46
	306-3	Waste Generated	46
	306-4	Waste Diverted from Disposal	46
	306-5	Waste Directed to Disposal	46
GRI 307: Environmental Compliance	307-1	Non-Compliance with Environmental Laws and Regulations	47
GRI 308: Supplier Environmental Assessment	308-1	New Suppliers Screened Using Environmental Criteria	47
	308-2	Negative Environmental Impacts in the Supply Chain and Actions Taken	47
GRI 401: Employment	401-1	New Employee Hires and Employee Turnover	49
	401-2	Benefits Provided to Full-Time Employees	49
	401-3	Parental Leave	49
GRI 402: Labour/Management Relations	402-1	Minimum Notice Periods Regarding Operational Changes	49
	403-1	Occupational Health & Safety Management System	50
	403-2	Hazard Identification, Risk Assessment and Incident Investigation	50
	403-3	Occupational Health Services	50
	403-4	Worker Participation, Consultation and Communication	50
	403-5	Worker Training on Occupational Health & Safety	50
	403-6	Promotion of Worker Health	51
	403-7	External Safety Management	51
	403-8	Workers Covered by OHS Management System	51
	403-9	Work-Related Injuries	51
GRI 403: Occupational Health & Safety	403-10	Work-Related Ill Health	51
	404-1	Average Hours of Training per Employee	52
	404-2	Programmes for Upgrading Employee Skills	52
	404-3	Performance and Career Development Reviews	52
GRI 404: Training and Education	405-1	Diversity of Governance Bodies and Employees	52
	405-2	Ratio of Basic Salary and Remuneration of Women to Men	52
GRI 405: Diversity and Equal Opportunity	406-1	Incidents of Discrimination and Corrective Actions Taken	53
GRI 406: Non-Discrimination	407-1	Freedom of Association and Collective Bargaining	53
GRI 407: Freedom of Association and Collective Bargaining	408-1	Operations and Suppliers at Risk for Child Labour	53
GRI 408: Child Labor	409-1	Operations and Suppliers at Risk for Forced Labour	53
GRI 409: Forced or Compulsory Labor	410-1	Security Personnel Trained in Human Rights	54
GRI 410: Security Practices	411-1	Incidents Involving Rights of Indigenous Peoples	54
GRI 411: Rights of Indigenous Peoples	412-1	Human Rights Reviews and Impact Assessments	54
GRI 412: Human Rights Assessment	412-2	Employee Training on Human Rights	54
	412-3	Contracts Including Human Rights Clauses	54
	413-1	Community Engagement and Development Programmes	55
GRI 413: Local Communities	413-2	Operations with Negative Community Impacts	55
	414-1	New Suppliers Screened Using Social Criteria	55
GRI 414: Supplier Social Assessment	414-2	Negative Social Impacts in the Supply Chain	55
	415-1	Political Contributions	55
GRI 415: Public Policy	416-1	Assessment of Health and Safety Impacts	56
GRI 416: Customer Health and Safety	416-2	Incidents of Non-Compliance Concerning Health and Safety	56
	417-1	Product and Service Information and Labelling	56
GRI 417: Marketing and Labelling	417-2	Non-Compliance Concerning Product Information and Labelling	56
	417-3	Non-Compliance Concerning Marketing Communications	56
GRI 418: Customer Privacy	418-1	Customer Privacy and Data Protection	56

Appendix - 3

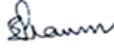
INDEPENDENT ASSURANCE STATEMENT

This CSR report has been independently verified by BMQR, a third-party assurance provider, in accordance with ISO 17029:2019. The assurance engagement covered a Type 2 assurance of the information and data disclosed within this report.

The scope of the assurance included verifying the accuracy, completeness, and reliability of the disclosures made under all relevant sections of the GRI Standards. The assurance provider conducted the engagement based on applicable assurance principles and issued an assurance statement confirming the integrity of the disclosed information.

Name of Assurance Provider : BMQR Certifications Pvt Ltd,
Standard Used : ISO 17029:2019 and GRI.
Type of Assurance : Type 2
Web URL : www.bmqrassurance.com

Authorized Representative (Assurer):

Name : S. Elango
Designation : Associate Certified Sustainability Assurance Practitioner
Certificate No : AA1000 (ACSAP) C.N: A09122401
Signature : 
Date : 28th April, 2026

