Business Responsibility and Sustainability Report

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1.	**Corporate Identity Number (CIN) of the listed entity**	L40101MH1995PLC084687
2.	**Name of the listed entity**	Reliance Power Limited
3.	**Year of incorporation**	1995
4.	**Registered office address**	Reliance Centre, Ground Floor, 19, Walchand Hirachand Marg, Ballard Estate, Mumbai 400 001
5.	**Corporate address**	Reliance Centre, Ground Floor, 19, Walchand Hirachand Marg, Ballard Estate, Mumbai 400 001
6.	**E-mail**	rpower.mcafiling@reliancegroupindia.com
7.	**Telephone**	+91 22 4303 1000
8.	**Website**	https://www.reliancepower.co.in
9.	**Financial year for which reporting is being done**	2025-26
10.	**Name of the Stock Exchange(s) where shares are listed**	BSE Limited (BSE) National Stock Exchange of India Limited (NSE)
11.	**Paid-up Capital**	₹ 4,135.77 Crore
12.	**Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report.**	Smt. Ramandeep Kaur Company Secretary +91 22 4303 1000 reliancepower.investors@reliancegroupindia.com
13.	**Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).**	On a Consolidated Basis
14.	**Name of assessment or assurance provider**	M/s. Shailesh Haribhakti & Associates
15.	**Type of assessment or assurance obtained**	Reasonable assurance

II. Products/services

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Electric power generation, captive coal mining	Electric power generation, captive coal mining	100

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

S. No.	Product/Service	NIC Code	% of total Turnover contributed
1	Electric power generation	351	100

III. Operations

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

Location	Number of Plants	Number of Offices	Total
National	5	10	15
International	-	5	5

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	13
International (No. of Countries)	-

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

Nil

c. A brief on types of customers

The Company is engaged in the business of Power Generation. Thus, its customers are the Power Distribution Companies which in turn supply power to the end consumers.

IV. Employees

20. Details as at the end of Financial Year

a. Employees and workers (including differently abled):

S. No.	Particulars	Total(A)	Male		Female	
			No.(B)	%(B/A)	No.(C)	%(C/A)
		Employees				
1.	Permanent (D)	1278	1251	97.89	27	2.11
2.	Other than Permanent (E)	-	-	-	-	-
3.	**Total employees (D + E)**	**1278**	**1251**	**97.89**	**27**	**2.11**
		Workers				
4.	Permanent (F)	-	-	-	-	-
5.	Other than Permanent (G)	6321	6286	99.45	35	0.55
6.	**Total workers (F + G)**	**6321**	**6286**	**99.45**	**35**	**0.55**

b. Differently abled Employees and workers:

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

21. Participation/Inclusion/Representation of women

Particulars	Total (A)	No. and percentage of Females	
		No. (B)	%(B/A)
Board of Directors	6	1	16.67
Key Management Personnel	2	1	50.00

Note: The data pertains to the Board and KMPs of the Company.

Shri Neeraj Parakh, serves as Executive Director, Chief Executive Officer and Chief Financial Officer of the Company and is counted as member of Board of Directors as well as Key Management Personnel.

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

Category	FY 2025-26			FY 2024-25			FY 2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	9.67%	11.11%	9.70%	1.70%	2.50%	4.10%	10.65%	15.79%	10.73%
Permanent Workers	-	-	-	-	-	-	-	-	-

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

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

S. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ subsidiary/ associate/ joint venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	Rosa Power Supply Company Limited	Subsidiary	100	Yes
2	Sasan Power Limited	Subsidiary	100	Yes
3	Rajasthan Sun Technique Energy Private Limited	Subsidiary	100	Yes
4	Dhursar Solar Power Private Limited	Subsidiary	100	Yes
5	Reliance NU Energies Private Limited	Subsidiary	100	No
6	Reliance NU Suntech Private Limited	Subsidiary	100	No
7	Reliance CleanGen Limited	Subsidiary	100	No
8	Samalkot Power Limited	Subsidiary	100	No
9	Reliance Coal Resources Private Limited	Subsidiary	100	No
10	Dhirubhai Ambani Green Tech Park Limited	Subsidiary	100	No
11	Reliance GAH2 Limited	Subsidiary	100	No
12	Reliance GH2 Private Limited	Subsidiary	100	No
13	Reliance Green Energies Private Limited	Subsidiary	100	No
14	Reliance Natural Resources Limited	Subsidiary	100	No
15	Reliance NU BESS Limited	Subsidiary	100	No
16	Reliance NU BESS One Private Limited	Subsidiary	100	No
17	Reliance NU FDRE One Private Limited	Subsidiary	100	No
18	Reliance NU FDRE Private Limited	Subsidiary	100	No
19	Reliance NU Energies One Limited	Subsidiary	100	No
20	Reliance NU Energies Two Private Limited	Subsidiary	100	No
21	Reliance NU Wind Private Limited	Subsidiary	100	No
22	Reliance Prima Limited	Subsidiary	100	No
23	Reliance NU Suntech One Private Limited	Subsidiary	100	No
24	Tiyara Power Private Limited	Subsidiary	100	No
25	Reliance Transtech Private Limited	Subsidiary	100	No
26	Reliance NU Wind One Private Limited	Subsidiary	88.91	No
27	Reliance Neo Energies Private Limited	Subsidiary	75	No

S. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ subsidiary/ associate/ joint venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
28	Reliance Natural Resources (Singapore) Pte Ltd.	Subsidiary	100	No
29	Reliance Power Netherlands BV	Subsidiary	100	No
30	PT Heramba Coal Resources	Subsidiary	100	No
31	PT Avaneesh Coal Resources	Subsidiary	100	No
32	PT Brayan Bintang Tiga Energi	Subsidiary	100	No
33	PT Sriwijaya Bintang Tiga Energi	Subsidiary	100	No
34	Reliance Power Holding FZC, UAE	Subsidiary	100	No
35	Reliance Chittagong Power Company Limited (upto March 04, 2026)	Subsidiary	100	No
36	PT Sumukha Coal Services	Subsidiary	99.60	No
37	Reliance Enterprises Private Limited	Associate	50	No
38	GDL - Reliance Solar Pte Ltd (w.e.f. July 24, 2025)	Joint Venture	25	No

VI. CSR Details

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

Yes, however, there is no average net profit for the Company during the previous three financial years, hence no amount is required to be spent on CSR for the financial year under review. Further, the Company has carried out a number of CSR Initiatives at group level.

ii) Turnover (in ₹ Lakh) – 7,61,971

iii) Net worth (in ₹ Lakh) – 14,56,021

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) *(If Yes, then provide web-link for grievance redress policy)*	FY 2025-26			FY 2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	**Yes** https://www.reliancepower.co.in/web/reliance-power/feedback	-	-	-	-	-	-
Investors (other than shareholders)	**Yes** The details of investor grievance redressal mechanism is provided in the Investor Information section of the Annual Report and also on the website of the Company www.reliancepower.co.in	-	-	-	-	-	-

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) *(If Yes, then provide web-link for grievance redress policy)*	FY 2025-26			FY 2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Shareholders	**Yes** The details of shareholder grievance redressal mechanism is provided in the Investor Information section of the Annual Report and also on the website of the Company www.reliancepower.co.in and the website of the RTA www.kfintech.com	-	-	-	-	-	-
Employees and workers	**Yes** Employee Grievance Redressal Committee which handles the Grievances and Whistle Blower Mechanism - https://www.reliancepower.co.in/documents/2181716/2364859/Whistle_Blower_Vigil_Mechanism_Policy_21052026.pdf.	1	1	This outstanding whistle blower complaint relating to the Sasan Power Limited (“Sasan”), wholly owned subsidiary of the Company was duly investigated and resolved on May 8, 2026. The Audit Committee of Sasan and the Company reviewed the closure of the complaint in their respective meetings held on May 14, 2026 and May 21, 2026. Consequently, no whistle blower complaints remain outstanding as on the reporting date.	-	-	-
Customers	**Yes** Please refer Principle 9 Link: https://www.reliancepower.co.in/documents/2181716/2364859/RPower_BRRPolicy.pdf	-	-	-	-	-	-
Value Chain Partners	**Yes** https://www.reliancepower.co.in/web/reliance-power/feedback	-	-	-	-	-	-

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

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

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Environmental Emissions & waste disposal	Risk	Thermal power Generation entails environmental emissions like SOx, NOx & CO2 and need to dispose off large amount of ash. Failure to comply with the norms could lead to negative impact and penalties.	The Company operates well within the approved parameters for emissions and continuously strive to improve upon the performance.	Negative
2	Labour Relations	Risk	Any incident at project or any industrial actions by the workers can lead to operational disruptions.	The Company engages with workers on continuous basis to address any concern and has a grievance redressal mechanism in place.	Negative
3	Regulatory Issues	Opportunity /Risk	The Power sector and the Company's Project are heavily regulated in terms of its operations and tariff recoveries. The company is engaged with State and Central regulators for adjudication of various disputes with power procurers which could have both positive and negative implications on the Company's operations.	Various advocacy efforts through industry associations	Positive/ Negative
4	Cyber Risk	Risk	Risk of breaches of security to gain access to information systems due to exposure to the internet	Implementation of Integrated Intrusion Detection and Prevention Monitoring System (Managed Security Services) with auto monitoring, ethical log monitoring program to prevent unauthorized access or data leaks, security patch monitoring and alerting process in place, encryption of every incoming and outgoing communication, Email campaigns to educate employees regarding cyber security covering topics such as phishing awareness, password hygiene, safe browsing practices and data protection measures.	Negative

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
5	Energy and Water	Risk	Inefficient and negligent use of energy and water may result in high consumption and wastage	Various measures for conservation and optimum use of energy and water have been undertaken by the Company like installation of LEDs, rainwater harvesting, waste water treatment plants for recycle and reuse of water.	Negative
6	Workforce Safety	Risk	The nature of the business is subject to high risk of safety hazards.	The Business Units conduct regular safety training for all the employees, third party contract workers and also carries out periodic safety audit and inspections. Cultivating a culture of safety among staff and workmen. Ensuring compliance with the HSE requirement/ terms and designing work methods ensuring safety aspects. The Company and SPVs have life & medical insurance facility for all employees as well as workers.	Negative

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the National Guidelines on Responsible Business Conduct (NGRBC) Principles and Core Elements.

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Policy and management processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c. Web Link of the Policies, if available	https://www.reliancepower.co.in/documents/2181716/2364859/RPower_BRRPolicy.pdf								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	No	No	No	No	No	No	No	No	No
4. Name of the national and international codes/certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	The policy is in line with the National Voluntary Guidelines on Social, Environmental and Economic Responsibilities of Business, 2011 (NVGs) and was updated in terms of the NGRBC. They also conform to international standards adopted by the Group like ISO 9001, ISO 14001 and ISO 45001								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	No	No	No	No	No	No	No	No	No
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	NA	NA	NA	NA	NA	NA	NA	NA	NA

Governance, leadership and oversight

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

At Reliance Power, sustainability and responsible business practices remain integral to our business philosophy and operational framework. Guided by our commitment to Environmental, Social and Governance (ESG) principles, we continue to embed responsible practices across our operations, creating long-term value for stakeholders while contributing to sustainable development.

We remain focused on enhancing our environmental performance through the adoption of efficient technologies, responsible resource management, and continuous improvement initiatives. Our approach is centred on reducing environmental impact, conserving natural resources and minimizing emissions across our areas of operation and value chain.

As the energy landscape evolves, we continue to strengthen our efforts towards responsible and efficient power generation. Our sustainability framework is anchored in the 5R principles—Reduce, Reuse, Recycle, Renew and Respect—which guide our decisions and actions across business functions.

Meaningful engagement with communities continues to be a cornerstone of our sustainability strategy. We actively collaborate with local stakeholders throughout the lifecycle of our projects, ensuring that our initiatives are responsive to community needs and create enduring social impact. This participatory approach helps build trust, strengthen relationships and enhance the effectiveness of our development programmes.

We are committed to contributing to the socio-economic development of the communities in which we operate through transparent, inclusive and sustainable interventions. Our community development initiatives are aligned with national and state priorities and are designed to foster resilience, improve livelihoods, and support long-term well-being.

As a responsible corporate citizen, Reliance Power remains steadfast in its pursuit of sustainable and inclusive growth. We continue to work towards generating positive environmental and social outcomes while maintaining high standards of governance, accountability and ethical business conduct.

This Business Responsibility and Sustainability Report (BRSR), prepared in accordance with the applicable Securities and Exchange Board of India (SEBI) requirements, presents our approach, performance and progress across key sustainability dimensions. It reflects our continued commitment to environmental stewardship and social responsibility as we advance our sustainability agenda for the future.

Ashok Ramaswamy
Chairman, Corporate Social Responsibility and Sustainability Committee

Neeraj Parakh
Executive Director, Chief Executive Officer and Chief Financial Officer

8. **Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).**

Yes. Corporate Social Responsibility and Sustainability Committee of the Board of Directors of the Company is responsible for implementation and oversight of the Business Responsibility policy(ies).

The Composition of the committee as on March 31, 2026 is as under:

Name of Directors	DIN	Category	Role
Shri Ashok Ramaswamy	00233663	Independent Director	Chairman
Shri Vijay Kumar Sharma	02449088	Independent Director	Member
Dr. Zohra Chatterji	01382511	Independent Director	Member

9. **Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.**

Same as above

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Performance against above policies and follow up action	C	C	C	C	C	C	C	C	C	A	A	A	A	A	A	A	A	Q
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	C	C	C	C	C	C	C	C	C	A	A	A	A	A	A	A	A	Q

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

P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

Yes, M/s. Shailesh Haribhakti & Associates

12. If answer to question (1) above is "No" i.e. not all Principles are covered by a policy, reasons to be stated: - Not Applicable since the policies of the Company covers all principles issued on NGRBC's

Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
The entity does not consider the Principles material to its business (Yes/No)									
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

The information provided under this report covers the Essential Indicators.

PRINCIPLE 1

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

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

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of directors Key Managerial personnel	13	During the year, Board members and KMPs were apprised of various updates pertaining to business, regulatory, safety, ESG matters, etc. which provided insights on the topics under the nine Principles.	100

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Employees other than BoD and KMPs	512	Training Programs covered Technical and Functional Skills, Safety and Emergency Preparedness, Environment and Energy Management, POSH awareness, IT & Cyber Security etc.	96.73
Workers	753	Training Programs covered Safety & Emergency Response, Operation and Technical Skills, Environmental & Resource Management, Workplace and Personal Development, Advances Safety and Continuous Improvement etc.	97.41

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

Monetary					
Category	**NGRBC Principle**	**Name of the regulatory/ enforcement agencies/ judicial institutions**	**Amount (in ₹)**	**Brief of the Case**	**Has an appeal been preferred? (Yes/No)**
Penalty/ Fine					
Settlement		Nil			
Compounding fee					

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

Note: Refer para titled – 'Material Changes and Commitments, if any, affecting the financial position of the Company' of the Directors' Report.

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

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
Not Applicable	

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

   Yes. The Company's BRSR Policy includes anti-corruption and anti-bribery policy.

   As per the policy, employees should refrain from entering into agreements and practices that unreasonably restrict competition and restrain free trade such as price fixing and boycotting suppliers or customers. Any unfair pricing or any other commercial strategy with an intention to run a competitor out of business cannot be followed. Disparaging, misrepresenting, or harassing a competitor, stealing trade secrets, bribery, corruption and kickbacks are not allowed. Employees must be particularly careful to avoid actions that create the appearance of favoritism or that may adversely affect the Company's reputation. Employees should neither seek nor accept for themselves or others any gifts, favours, business courtesies without a legitimate business purpose and should avoid a pattern of accepting frequent courtesies from the same person's or companies. The policy can be accessed at link: - https://www.reliancepower.co.in/documents/2181716/2364859/RPower_BRRPolicy.pdf

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

Category	FY 2025-26	FY 2024-25
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil
Workers	Nil	Nil

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

Category	FY 2025-26		FY 2024-25	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	-	Nil	-
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil	-	Nil	-

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

Not Applicable, as there were no such cases of corruption and conflict of interest.

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

Particulars	FY 2025-26	FY 2024-25
Number of days of accounts payables	21	22

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

Parameter	Metrics	FY 2025-26	FY 2024-25
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	-	-
	b. Number of trading houses where purchases are made from	-	-
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	-	-
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	Not Applicable	Not Applicable
	b. Number of dealers / distributors to whom sales are made	Not Applicable	Not Applicable
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	Not Applicable	Not Applicable
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	-	-
	b. Sales (Sales to related parties / Total Sales)	6.03%	5.81%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	91.37%	58.86%
	d. Investments (Investments in related parties / Total Investments made)	-	-

PRINCIPLE 2

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

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

Category	FY 2025-26	FY 2024-25	Details of improvements in environmental and social impacts
R&D	-	-	NA
Capex	-	-	NA

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

Yes

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

Yes, the Company has procedures in place for sustainable sourcing. In fact, the Company encourages its vendors, contractors and suppliers for effective implementation of the same by including Environmental, Health & Safety and Sustainability clauses in all its Purchase Orders and Work Orders.

The 100% of the procurement by the company, is through the set procedure as enunciated in the "vendor code of conduct" which is mainly set on 5 parameters - Labour and Human Rights, Health and Safety, Environment, Ethics, Management system. This document is part of each tender published by the Company and the adherence by each vendor who participate in tender is ensured.

In addition, we strive to design and construct sustainable projects which incorporate conservation measures, continuous monitoring of environment and use of resources that are environment friendly, adoption of green technologies and deployment of fuel-efficient plants and machineries. Our aim is to make efficient use of natural resources, eliminating waste, recycling and reusing the material to the extent possible without compromising quality and safety. Our priority is to use locally available raw materials and engage local labour for construction and O&M activities.

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

Category	Description
(a) Plastics (including packaging)	Plastic Waste generated are segregated, stored and then sent to authorized recyclers, if not re-usable
(b) E-waste	E- Waste generated are segregated, stored and then sent to authorized recyclers as per Pollution Control Boards Guidelines, if not re-usable.
(c) Hazardous waste	Hazardous Waste generated are segregated, stored and then sent to authorized recyclers as per Pollution Control Boards Guidelines, if not re-usable.
(d) Other waste	Municipal Solid Waste are collected, segregated (Biodegradable and Non-Biodegradable) and disposed at designated site.

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

No, the Extended Producer Responsibility (EPR) is not applicable to the entity's activities, since the Company is involved in generation of electricity.

PRINCIPLE 3

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

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent Employees											
Male	1251	1251	100.00	1251	100.00	-	-	1251	100.00	1251	100.00
Female	27	27	100.00	27	100.00	27	100.00	-	-	27	100.00
Total	**1278**	**1278**	**100.00**	**1278**	**100.00**	**27**	**2.11**	**1251**	**97.89**	**1278**	**100.00**
Other than Permanent Employees											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

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

Category	% of workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent Workers											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Other than Permanent Workers											
Male	6286	6286	100.00	6286	100.00	-	-	6286	100.00	6286	100.00
Female	35	35	100.00	35	100.00	35	100.00	-	-	35	100.00
Total	**6321**	**6321**	**100.00**	**6321**	**100.00**	**35**	**0.55**	**6286**	**99.45**	**6321**	**100.00**

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

Particulars	FY 2025-26	FY 2024-25
Cost incurred on wellbeing measures as a % of total revenue of the company	0.12%	0.09%

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

Benefits	FY 2025-26			FY 2024-25		
	No. of employees covered as a % of total employees.	No. of workers covered as a % of total workers.	Deducted and deposited with the authority (Y/N/N.A.).	No. of employees covered as a % of total employees.	No. of workers covered as a % of total workers.	Deducted and deposited with the authority (Y/N/N.A.).
PF	100	100	Y	100	100	Y
Gratuity	100	100	Y	100	100	Y
ESI	100	100	Y	100	100	Y
Others – Employee Stock Option	93.58	-	N.A.	-	-	-

Accessibility of workplaces

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

   Yes. We are an equal opportunity employer and strive to provide all required facilities to people with disabilities including braille instructions and ramps at our facilities and voice enabled software.

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

   Yes. Reliance Power companies provide equal opportunities to all employees and applicants for employment without regard to their race, cast, religion, colour, ancestry, marital status, sex, age, nationality, disability. Employee policies are administered in a manner that ensures equal opportunity is provided to those eligible and decisions are merit based in all matters. The policy on equal employment opportunities may be accessed on Company's website at the link: https://www.reliancepower.co.in/documents/2181716/2364859/Policy_for_Equal_Employment_Opportunities.pdf

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

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

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

Category	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	**Yes**
Other than Permanent Workers	To achieve employee engagement and effective resolution of employee grievances, the employees are provided multiple forums for raising their concerns and grievances and obtain redressal. Representation can be made through HR/IR officer and same can be highlighted to Senior Management as per the escalation matrix. The employees can also resort to the HRCare and Resolve360 Portal to raise their grievances.
Permanent Employees	
Other than Permanent Employees	

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

Benefits	FY 2025-26			FY 2024-25		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No.of employees / workers in respective category, who are part of association(s)or Union (D)	% (D / C)
Total Permanent Employees	1278	-	-	1267	-	-
-Male	1251	-	-	1243	-	-
-Female	27	-	-	24	-	-
Total Permanent Workers	-	-	-	-	-	-
-Male	-	-	-	-	-	-
-Female	-	-	-	-	-	-

8. Details of training given to employees and workers:

Category	FY 2025-26					FY 2024-25				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Male	1251	1251	100.00	926	74.02	1243	1243	100.00	890	71.60
Female	27	27	100.00	24	88.89	24	24	100.00	20	83.33
Total	**1278**	**1278**	**100.00**	**950**	**74.33**	**1267**	**1267**	**100.00**	**910**	**71.82**
Workers										
Male	6286	6286	100.00	6286	100.00	6986	6986	100.00	6986	100.00
Female	35	35	100.00	35	100.00	26	26	100.00	26	100.00
Total	**6321**	**6321**	**100.00**	**6321**	**100.00**	**7012**	**7012**	**100.00**	**7012**	**100.00**

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	%(D / C)
Employees						
Male	1251	1138	90.97	1243	1154	92.84
Female	27	23	85.19	24	18	75.00
Total	**1278**	**1161**	**90.85**	**1267**	**1172**	**92.50**
Workers						
Male	6286	665	10.58	6986	673	9.63
Female	35	3	8.57	26	3	11.54
Total	**6321**	**668**	**10.57**	**7012**	**676**	**9.64**

All employees undergo annual performance and appraisal process. However, some employees are not eligible for the annual performance review based on their date of joining as per Company's policy. Only about 10.57% of the workers are eligible for performance review and remaining workers are governed by Minimum wages of Central/State.

Health and Safety Management System:

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

Yes. In line with Company's vision, philosophy, and EHS Policy, Health and Safety Management systems have been implemented in accordance with International Standards ISO 45001:2018 (Occupational Health and Safety Management System Standard), Central Electricity Authority (CEA) Regulations 2011 & other Legal requirements which take care of health and safety for all employees, workers, vendors and society as a whole in the vicinity of our project locations.

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

The Company has in place systematic risk management process to identify and control all the hazards in generation of Electricity, Operations and Maintenance and overhauling of the machines/equipment. It has processes to identify risks & hazards at pre-planning phase of work activity through Hazard Identification and Risk Assessment (HIRA), Job Safety Analysis (JSA), Hazard and Operability study (HAZOP). Emphasis is also placed on observation of previous incidents, reporting of any non-conformity, investigation and learning of incidents, Change Management Process and Vendor Safety Management. All relevant parties including Workers, Supervisor, Engineers, Maintenance Team Planning, Technical Services, Operation and EHS team members are involved in risk assessments and the risk management process, Risk Assessments & Safe Work Method Statement are developed and approved prior to starting any work activity. All identified risks and risk mitigation plans are required to be documented and approved by Station Director and communicated to all relevant parties involved in the activity. The Company also follows a process for measurement, monitoring and review of the implementation of system from time to time – and includes round the clock site monitoring by site supervisors, Work place site safety inspection by cross functional team on weekly basis, Job safety analysis for each non routine job, HIRA implementation for routine jobs, Departmental safety committee meeting bi monthly with each department to highlight and analyze the prevailing hazard with active participation of nominated workmen, near miss reporting system etc.

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

Yes. Processes are in place to encourage workers to voluntarily report work related hazards and to remove themselves from such risks. Regular training is provided to all workers to adhere to safety protocols. Mechanism has been set to recognize & motivate such safety compliant behaviour of workers and reward them in forums like Safety Committee Meeting, National Safety Week (NSW) celebration etc.

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

Yes. All employees are covered under Company provided health insurance policies and workers are covered under Employees' State Insurance Corporation.

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

Safety Incident/Number	Category*	FY 2025-26	FY 2024-25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	-	-
	Workers	-	0.02
Total recordable work-related injuries	Employees	-	-
	Workers	-	1
No. of fatalities	Employees	-	-
	Workers	-	-
High consequence work-related injury or ill-health (excluding fatalities)	Employees	-	-
	Workers	-	-

*Including in the contract workforce

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

1. **Employee Training:** Comprehensive safety training is mandatory for all employees. Specialized training is imparted for unique hazards, as well as leadership training for managers and supervisors.

2. **Safety Incentive Program:** By implementing an incentive-based reward program we encourage employees to work towards a safe work environment and reward them for a decrease in accidents or hazards.

3. **Use of Compliant Labels and Signs:** Labels and signs are an effective way to quickly communicate important information and are placed at prominent positions.

4. **Regular Equipment Inspections:** Quick checks are performed on daily basis before operating the equipment and detailed weekly inspections are carried out as per checklist.

5. **Mock Drills:** Mock Drill was conducted to have emergency preparedness and ensure all personnel are trained to respond effectively in crisis situations.

6. **Wellness Programmes:** Regular health checkup camps are organized and sessions around health and overall well-being are conducted by subject matter experts.

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

Particulars	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	-	-	-	-	-	-
Health & Safety	-	-	-	-	-	-

14. Assessments for the year:

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

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

All incidents are investigated by a cross-functional team. All critical factors involved in an incident are determined through a root cause analysis & investigation and corrective / preventive actions are identified to prevent recurrence. The detailed investigation and root causes identified by cross-functional team are reviewed by Top Management. Learning from incident is further discussed in the daily planning meeting, toolbox talk, safety committee meet, contractor communication meet, etc. to bring awareness and prevent recurrence of incidents. The Company also shares best practices across sites for prevention of injuries / incidents and ensures safety improvements. The Company provides suitable PPEs to all employees, workers and visitors. The Company has also implemented a comprehensive process for Emergency Preparedness, Response and District Crisis Management.

PRINCIPLE 4

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

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

Any individual or group of individuals or institution that adds value to the business chain of the Company is identified as a core stakeholder. The Company has mapped the stakeholders i.e. customers, shareholders, employees, suppliers, banks and financial institutions, government and regulatory bodies and the local community and out of these, the Company has identified the disadvantaged, vulnerable and marginalized stakeholders.

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

S. No.	Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/ No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
1	Promoter/ Shareholders	No	Email, Toll free Number, Annual Report, Results, Announcements, Media Release, Website and Shareholder's Meeting	Quarterly, event based	Keeping the shareholders updated about the state of affairs and resolution of queries and grievances
2	Vendors/ Raw material Suppliers	No	Periodic Meetings, Emails, Telephonic Conversations, SMS, Notice Board at Plant Levels, E-auction portal, Vendor management Portal	Continual basis	Issues on case-to-case Basis
3	Lenders	No	Consortium Meetings, Frequent updates through Emails and reports, One to One Meetings	Continual basis	Update on Key conduct of the Company including financial performance
4	Customers / Distribution Companies	No	Periodic Meetings, Emails, Telephonic Conversations, SMS, One to One Meetings	Continual basis	Update on plant operations and schedule, commercial issues
5	Employees & Management	No	Emails, Telephonic Conversations, One to One Meetings	Continual basis	Issues on case-to-case basis

S. No.	Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/ No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
6	Communities	Yes (a part of community belonging to low income pockets)	Engagement in community and social development activities	Continual basis	Issues on case-to-case basis
7	Media	No	Press Release	On case-to-case basis	On case-to-case basis

PRINCIPLE 5

Businesses should respect and promote human rights

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
			Employees			
Permanent	1278	1278	100	1267	1267	100
Other than permanent	-	-	-	-	-	-
Total Employees	**1278**	**1278**	**100**	**1267**	**1267**	**100**
			Workers			
Permanent	-	-	-	-	-	-
Other than permanent	6321	6321	100	7012	7012	100
Total Workers	**6321**	**6321**	**100**	**7012**	**7012**	**100**

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

Category	FY 2025-26					FY 2024-25				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C / A)		No.(E)	% (E/D)	No.(F)	% (F /D)
				Employees						
Permanent	1278	-	-	1278	100	1267	-	-	1267	100
Male	1251	-	-	1251	100	1243	-	-	1243	100
Female	27	-	-	27	100	24	-	-	24	100
Other than Permanent	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-

Category	FY 2025-26					FY 2024-25				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C / A)		No.(E)	% (E/D)	No.(F)	% (F /D)
					Workers					
Permanent	-	-	-	-	-	-	-	-	-	-
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
Other than Permanent	**6321**	**5895**	**93.26**	**426**	**6.74**	**7012**	**6497**	**92.66**	**515**	**7.34**
Male	6286	5861	93.24	425	6.76	6986	6473	92.66	513	7.34
Female	35	34	97.14	1	2.86	26	24	92.31	2	7.69

3. Details of remuneration/salary/wages:

a. Median remuneration/wages:

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	5	-	1	-
Key Managerial Personnel (KMP)	1	2,47,50,000	1	98,30,360
Employees other than BoD and KMP	1250	17,50,018	26	11,15,520
Workers	6286	2,30,820	35	2,23,450

Note: The sitting fees paid to Non-Executive Directors is not included.

Shri Neeraj Parakh, serves as Executive Director, Chief Executive Officer and Chief Financial Officer of the Company, his remuneration is included under the Key Managerial Personnel category only to compute median remuneration. Consequently, this amount has been excluded from the computation of the Director's category, to avoid double counting.

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

Particulars	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wages *	1.80%	1.27%

* includes Permanent Employees only

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

Yes

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

The employees can also resort to the HRCare and Resolve360 Portal to raise their grievances. The Company as a policy, does not employ children or forced labour in any form. We believe in equal opportunities for all and our policies ensure that equal opportunity is provided to all regardless of race, color, religion, sex or disability. We believe in providing a working environment which fosters mutual respect and trust amongst employees which is free from any harassment. An employee who has any human rights issue has to report it to the immediate supervisor and immediate supervisor has to respond or find the solution to the issue. If the matter is not settled or not acceptable to the employee, then the employee can directly contact the redressal committee either in person or via email. The committee then investigates on this matter and gives its report and decision on the matter. The Company has also constituted an Internal Complaints Committee under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. During the financial year under review, no complaints pertaining to sexual harassment were received. Further, three member Ethics Committee has also been formulated by the Board under the Whistle Blower Policy / Vigil Mechanism of the Company which addresses all the concerns raised.

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

	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	-	-	-	-	-	-
Discrimination at workplace	-	-	-	-	-	-
Child Labour	-	-	-	-	-	-
Forced Labour/Involuntary Labour	-	-	-	-	-	-
Wages	-	-	-	-	-	-
Other human rights related issues	-	-	-	-	-	-

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

Parameter	FY 2025-26	FY 2024-25
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	-	-
Complaints on POSH as a % of female employees / workers	-	-
Complaints on POSH upheld	-	-

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

Mechanisms to prevent adverse consequences are covered in various Policies such as Whistleblower Policy, Prevention of Sexual Harassment Policy etc. No discrimination, harassment, victimization or any other unfair employment practice like retaliation, threat or intimidation of termination /suspension of service, disciplinary action, transfer, demotion, refusal of promotion, or the like will be adopted against Whistle Blowers / complainants. In case of any violation of this, the complainant can approach the Chairman of the Audit Committee, who shall investigate into the same and take suitable action which may inter alia include reinstatement of the employee to the same position or to an equivalent position, order for compensation for lost wages, remuneration or any other benefits, etc.

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

Yes, our business agreements require adherence to applicable labour laws and all statutory requirements and all vendors and suppliers are mandated to comply with these principles.

10. Assessments for the year:

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

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

Not Applicable, since no significant risk or concern has arisen.

PRINCIPLE 6

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

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

Parameter	FY 2025-26	FY 2024-25
From renewable sources		
Total electricity consumption (A)	11,359	3,38,680
Total fuel consumption (B)	-	29,71,26,632
Energy consumption through other sources (C)	-	-
Total energy consumed from renewable sources (A+B+C)	**11,359**	**29,74,65,312**
From non-renewable sources		
Total electricity consumption (D)	90,03,654	22,72,365
Total fuel consumption (E)	35,25,58,335	37,07,56,733
Energy consumption through other sources (F)	-	1,67,456
Total energy consumed from non-renewable sources (D+E+F)	**36,15,61,989**	**37,31,96,554**
Total energy consumed (A+B+C+D+E+F)	**36,15,73,348**	**67,06,61,866**
Energy intensity per rupee of turnover (Total energy consumed/ Revenue from operations)	0.00	0.00
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	0.00	0.00
Energy intensity in terms of physical output	0.00	0.00
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

Note: During the current year, the methodology for segregation of renewable and non-renewable energy consumption, including fuel and electricity, was refined. Accordingly, the current year's figures are not directly comparable with those reported in the previous year, which have not been restated.

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

Yes, M/s Shailesh Haribhakti & Associates.

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

   Rosa Power Supply Company Limited comes under PAT Cycle-3 and PAT Cycle-7 under the Perform, Achieve & Trade (PAT) scheme. Under PAT Cycle-3, the Company was issued a total of 37,438 ESCerts by the Ministry of Power. Under PAT Cycle-7, all designated energy efficiency targets have been successfully achieved. The Measurement & Verification (M&V) audit was completed by an Accredited Energy Auditor (AEA) firm in July, 2025. Sasan Power Limited has successfully completed PAT Cycle-4 and achieved 6,718 ESCerts under the PAT scheme.

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

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	7,11,64,688	7,39,01,555
(ii) Groundwater	2,47,095	1,03,460
(iii) Third party water	-	-
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	**7,14,11,783**	**7,40,05,015**
Total volume of water consumption (in kilolitres)	**7,13,46,234**	**7,39,89,750**
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)	0.00	0.00
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	0.00	0.00
Water intensity in terms of physical output	0.00	0.00
Water intensity (optional) – the relevant metric may be selected by the entity	-	-

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

Yes, M/s Shailesh Haribhakti & Associates.

4. Provide the following details related to water discharged:

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

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

Yes, M/s Shailesh Haribhakti & Associates.

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

Yes, the Group has implemented a Zero Liquid Discharge (ZLD) mechanism. At Sasan Power Plant, Wastewater generated from plant processes is treated in an Effluent Treatment Plant (ETP) with a capacity of 150 m^3/hr, handling trade effluent of less than 3,600 KL/day. The treated wastewater is entirely reused within the plant for purposes such as ash quenching, dust suppression, and green belt development.

Additionally, multiple Sewage Treatment Plants (STPs) with capacities of 70 KL/day, 50 KL/day, and 1,200 KL/day collectively handle less than 1,370 KL/day of sewage. The treated water from these STPs is used for gardening in the plant and surrounding township areas. Water utilized in wet ash disposal is recovered through Ash Water Recovery Pumps and reused in a closed-loop system to comply with ZLD norms.

Furthermore, Sasan Coal Mine features three siltation ponds for mine water treatment, a 50 M^3/hr ETP for treating mine discharge suitable for vehicle and tyre wash systems, and for water tankers and fogging used in dust suppression. Three bio-digesters with a cumulative capacity of 22.5 KLD are also part of the ZLD implementation.

At Rosa Power Plant, raw water is sourced from the Garrah River utilizing an intake pump, and through various processes, the effluent water is treated and reused for purposes such as Ash Water recirculation, horticulture, and dust suppression.

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

Parameter	Please specify unit	FY 2025-26	FY 2024-25
NOx	MT	45,743	46,602.45
SOx	MT	1,51,649	1,50,827.17
Particulate matter (PM)	MT	7,124	7,080.64
Persistent organic pollutants (POP)	-	-	-
Volatile organic compounds (VOC)	-	-	-
Hazardous air pollutants (HAP)	-	-	-
Others – please specify (Carbon Monoxide)	MT	-	169

Note: 'MT' denotes Metric Tonnes

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

Yes, M/s Shailesh Haribhakti & Associates.

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	3,01,73,471	3,29,65,431
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	-	-
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions/ Revenue from operations)		0.00	0.00
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)		0.00	0.00
Total Scope 1 and Scope 2 emission intensity in terms of physical output		0.00	0.00
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity		-	-

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

Yes, M/s Shailesh Haribhakti & Associates.

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

Rosa Power has undertaken several initiatives to reduce Greenhouse Gas (GHG) emissions and enhance environmental performance. These initiatives include improving energy efficiency by optimizing plant operations to lower CO_2 emissions, installing energy-efficient equipment like high-efficiency motors and LED lighting, and utilizing renewable energy through solar lighting and rooftop panels. Additionally, they have embarked on afforestation and green belt development to aid carbon sequestration, and are maximizing fly ash utilization in various manufacturing applications. Other measures include optimizing fuel consumption with better quality coal and blending techniques, implementing digital monitoring systems for real-time performance tracking, and running training programs to raise employee awareness about energy conservation.

At Sasan Mines, bio-reclamation activities were undertaken through plantation development on external and internal Overburden (OB) dumps, with 134,270 saplings planted over 19.21 hectares during FY 2025-26.

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

Parameter	FY 2025-26	FY 2024-25
Total Waste generated (in metric tonnes)		
Plastic waste (A)	2.02	0.57
E-waste (B)	26.91	9.68

Parameter	FY 2025-26	FY 2024-25
Bio-medical waste (C)	0.10	0.09
Construction and demolition waste (D)	-	-
Battery waste (E)	85.21	16.60
Radioactive waste (F)	-	-
Other Hazardous waste (Used oils and Chemicals) (G)	262.37	355.43
Other Non-hazardous waste generated (Fly Ash and Waste Soil/Overburden) (H).	10,67,40,738	10,36,71,279
Total (A + B + C + D + E + F + G + H)	**10,67,41,114.61**	**10,36,71,661.37**
Waste intensity per rupee of turnover (Total Waste Generated / Revenue from operations)	0.00	0.00
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Waste Generated / Revenue from operations adjusted for PPP)	0.00	0.00
Waste intensity in terms of physical output	0.00	0.00
Waste intensity (optional) - the relevant metric may be selected by the entity	-	-
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
(i) Recycled	-	234.11
(ii) Re-used	56,09,866	-
(iii) Other recovery operations	-	0.50
Total	**56,09,866**	**234.61**
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
(i) Incineration	-	11.61
(ii) Landfilling	9,99,33,549	-
(iii) Other disposal operations	11,97,699.61	10,13,56,792.15
Total	**10,11,31,248.61**	**10,13,56,803.76**

Note: Waste generation and management categories have been refined during the current year. Accordingly, current-year figures are not directly comparable with those reported in the previous year, which have not been restated.

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

Yes, M/s Shailesh Haribhakti & Associates.

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

    Reliance Power follows a systematic waste management framework to ensure safe handling and disposal of all waste streams. Waste is segregated at source into hazardous, non-hazardous, recyclable, and biodegradable categories. Designated storage areas with proper labeling, impervious flooring, and spill control measures ensure safe storage. Hazardous waste such as used oil, contaminated cotton waste, and chemical sludge is disposed off through authorized recyclers, re-processors, or Treatment, Storage and Disposal facility (TSDF).

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

S. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
Not Applicable			

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

    Required EIAs were performed during the project initiation/commissioning stages and no EIAs are required to be performed during the current financial year.

13. **Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Y/N).**

    Yes, All the plants of Reliance Power Limited are compliant with applicable environmental laws/regulations and guidelines.

    If not, provide details of all such non-compliances, in the following format: Not Applicable

S. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any

PRINCIPLE 7

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

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

   Two

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

S. No.	Name of the trade and industry chambers/associations	Reach of trade and industry chambers/associations (State/National)
1	Association of Power Producers	National
2	Confederation of Indian Industry	National

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

S. No.	Name of authority	Brief of the case	Corrective action taken
		Not Applicable	

PRINCIPLE 8

Businesses should promote inclusive growth and equitable development

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

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

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

S. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY 2025-26 (in ₹)
1	Moher & Moher Amhlori Extn Opencast Coal Mines-R&R Ongoing process for Moher Village	Madhya Pradesh	Singrauli	1176	86.02	7,28,000

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

   1. Grievances Register/Box at R&R Colony Public Information Centre/Community Centre:

      Community can directly register its complaints which are redressed within 7-15 days. The Company has set-up Public Information Centres (PIC) at both R&R Colonies and Plants' main gate.
   2. Weekly Jansunvai by Collector and complaint register in District Janakansha Portal:

      Project affected people, and people living in the district can approach weekly Jansunvai held on every Tuesday under Chairmanship of District Collector and in attendance of different line departments and company representatives. Complaints can also be registered on the Janakansha Portal for online resolution and tracking.
   3. Complaint register in CM Helpline /UTTAR-A: Online based grievance redressal forum:

      There is a provision of CM Helpline (UTTAR-A portal) where complaints can be registered.
   4. Additionally, public consultation and grievance redressal camps are organized at quarterly basis in the villages where representatives of department like CSR, Land/Legal, Environment, Safety, Security etc jointly meet with community members in the camp where grievances are registered and redressed.
   5. Frequent meetings (monthly or quarterly) organized with Local Communities and Partner Agencies i.e. NGO for dialogues and monitoring & evaluation of the ongoing & proposed initiatives.

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

Parameter	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/ small producers	10.60%	43.72%
Directly from within India	89.40%	56.30%

5. **Job creation in smaller towns- Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent/on contract basis) in the following locations, as % of total wage cost. (Place to be categorized as per RBI Classification System - rural / semi-urban / urban / metropolitan)**

Location	FY 2025 - 26	FY 2024 - 25
Rural	80.48%	86.10%
Semi-Urban	-	-
Urban	-	-
Metropolitan	19.52%	13.90%

PRINCIPLE 9

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

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

   The Company is in the electricity generation business and generated electricity is being supplied to distribution companies of various states. Communication with purchasers of electricity is regularly undertaken as per the requirement of the concerned power purchase agreements.

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

Category	As a percentage to total turnover
Environmental and social parameters relevant to the product	Not applicable. The Company's end product is electricity generation
Safe and responsible usage	
Recycling and/or safe disposal	

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

	FY 2025-26			FY 2024-25		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	Not applicable. The Company's end product is electricity generation					
Advertising						
Cyber-security						
Delivery of essential services						
Restrictive Trade Practices						
Unfair Trade Practices						
Other						

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

Category	Number	Reasons for recall
Voluntary recalls	Not Applicable	
Forced recalls		

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

Yes, Reliance Power Limited has established an Information Security Management System (ISMS) framework which is certified for ISO27001:2022 and its objective is to maintain confidentiality, integrity and availability of information assets to ensure business continuity and minimize damage by preventing and minimizing the impact of security incidents to protect the organizations informational assets against all internal, external, deliberated or accidental threats. The policy has been placed on the website at the link https://www.reliancepower.co.in/documents/2181716/2364859/RPower_BRRPolicy.pdf.

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

The Company has deployed advanced IT security solutions that enable real-time detection, monitoring, and prevention of cyber security breaches and suspicious activities.

7. Provide the following information relating to data breaches:

a. Number of instances of data breaches: Nil

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

c. Impact, if any, of the data breaches: Not Applicable

INDEPENDENT PRACTITIONERS' REASONABLE ASSURANCE REPORT SELECT IDENTIFIED SUSTAINABILITY INFORMATION DISCLOSURES IN THE ANNUAL REPORT OF RELIANCE POWER LIMITED FOR THE PERIOD FROM 1ST APRIL 2025 TO 31ST MARCH 2026.

To,
The Board of Directors,
Reliance Power Limited
19, Walchand Hirachand Marg,
Ballard Estate, Mumbai 400 001

We, M/s. Shailesh Haribhakti & Associates (referred to as '**we**', '**us**' or '**our**'), have been engaged by Reliance Power Limited (referred to as '**the Company**' or '**RPL**') vide our agreement date November 10, 2025, to provide independent third-party assurance on the Business Responsibility and Sustainability Reporting (BRSR) Core for the financial year 1st April 2025 to 31st March 2026.

The assurance includes sustainability information reported for the power projects operated by the Company and its subsidiaries. The reporting boundary of the attached BRSR is on consolidated basis. The BRSR Core disclosures are prepared in accordance with the reporting framework prescribed by the Securities and Exchange Board of India (SEBI) vide its circular SEBI/HO/CFD/CMD-2/P/CIR/2021/562 dated May 10, 2021, and subsequent amendments including the circular SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated July 12, 2023, mandating assurance on BRSR Core from FY 2023-24 onwards, in accordance with the Criteria stated in the "**Criteria**" paragraph below.

Reporting Boundaries and Period

Reporting Period: 1st April 2025 to 31st March 2026

Organizational Boundaries: The BRSR Core disclosures cover the operations of Reliance Power Limited and its subsidiaries (Consolidated Basis).

Subject Matter: Our assurance covers the BRSR Core Key Performance Indicators (KPIs) marked as 'Essential Indicators' under Sections A, B, and C (Principles 1 through 9) of the BRSR.

Level of Assurance

We have performed a **reasonable assurance engagement** on the BRSR Core disclosures. Reasonable assurance provides a high, but not absolute, level of assurance that the information is free from material misstatement.

Criteria

The criteria used by the Company to prepare the BRSR Core disclosures is summarised in Appendix A to this report titled as "**BRSR Core Attributes**". The criteria used is the "BRSR Core", which is a subset of the BRSR, consisting of a set of Key Performance Indicators ("**KPIs**")/ metrics under nine Environmental, Social and Governance ("**ESG**") attributes, as per the format of BRSR Core specified in Annexure 17A read with the format of BRSR and the Guidance Note given in Annexure 16 and 17, respectively, prescribed under Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 (**"SEBI LODR Regulations"**) read with SEBI Master Circular for 'compliance with the provisions of the SEBI LODR Regulations by listed entities' dated January 30, 2026, and the SEBI Circular on the 'Industry Standards on Reporting of BRSR Core' dated December 20, 2024 (collectively referred to as the "**SEBI Circulars**").

Management's Responsibility

The Management of Reliance Power Limited is responsible for:

- Preparing and presenting the BRSR Core disclosures in accordance with SEBI's prescribed framework
- Establishing and maintaining appropriate internal controls, systems, and processes for data collection, collation, and reporting.
- Determining the Reporting Boundary of the BRSR Core Report and for selecting or establishing suitable criteria for preparing the BRSR Core Report, taking into account applicable laws and regulations including the SEBI Circulars related to reporting, identification of key aspects, engagement with stakeholders, and content, preparation and presentation of the BRSR Core Report in accordance with the Criteria.

- Ensuring the accuracy, completeness, and reliability of the disclosed information.
- Identifying and engaging with stakeholders and determining material issues.
- Providing access to all relevant information, personnel, and documentation necessary for the assurance engagement.

Other Information

The Management and the Board of Directors are responsible for the other information. The other information comprises the information included in the Company's Annual Report (but does not include the BRSR Core Report and assurance report thereon).

Our reasonable assurance on BRSR Core attributes on the select BRSR attributes does not cover the other information, and we will not express any form of assurance conclusion thereon. In connection with our assurance on the BRSR Core Report, our responsibility is to read the other information, and in doing so, consider whether other information is materially inconsistent with the BRSR Core Report, or our knowledge obtained in the assurance, or otherwise appears to be materially misstated. We have not identified any such material misstatement and, accordingly, have nothing to report in this regard.

Independent Practitioners' Responsibility

We conducted our engagement in accordance with Standard on Sustainability Assurance Engagements (SSAE) 3000, 'Assurance Engagements on Sustainability Information' and Standard on Assurance Engagements (SAE) 3410 'Assurance Engagements on Greenhouse Gas Statements' issued by the Sustainability Reporting Standards Board of the Institute of Chartered Accountants of India ('ICAI').

We are required to comply with the independence and other ethical requirements of the Code of Ethics issued by the ICAI. Our firm applies Standard on Quality Control (SQC) 1, 'Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements' issued by the ICAI. This standard requires the firm to maintain a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our reasonable assurance opinion. The procedures we performed were based on our professional judgement and included inquiries, observation of processes performed, inspection of documents, evaluating the appropriateness of quantification methods and reporting policies, and agreeing or reconciling with underlying records.

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

- Obtained an understanding of the Identified Sustainability Information and related disclosures.
- Obtained an understanding of the assessment criteria and their suitability for the evaluation and /or measurements of the Identified Sustainability Information.
- Made enquiries of Company's Management, including those responsible for Sustainability, Environmental Social Governance ('ESG'), Human Resources (HR), etc., and those responsible for preparation of the BRSR.
- Performed substantive testing on a sample basis of the BRSR Core Attributes within the reporting boundary to verify that data had been appropriately measured with underlying documents recorded, collated, and reported. This included assessing records and performing testing, including recalculation of sample data to establish an assurance trail. The responsibility for the authenticity of the data rests with the reporting organization.
- Assessed the level of adherence to the BRSR Core Indicators and internally defined criteria by the Management. Obtained written representations from the Company's Management.
- Planned and performed the engagement to obtain reasonable assurance about whether the Assured Sustainability Information is free from material misstatement, whether due to fraud or error.
- Formed an independent reasonable assurance opinion based on the procedures we have performed and the evidence we have obtained; and
- Reported our reasonable assurance opinion to the Board of Directors of the company.

Assurance Conclusion

Based on the procedures performed and the evidence obtained, the Company's BRSR Core disclosures for the year ended March 31, 2026, summarised in Appendix A to this report and presented in the BRSR are prepared, in all material respects, in accordance with the Criteria specified in the "Criteria" section of our report.

Limitations and Exclusions

The following limitations apply to this assurance engagement:

- Our assurance is limited to the BRSR Core indicators.
- We have relied on information, explanations, records and data provided by the Company's management and have not independently verified information obtained from third parties or external sources.
- This assurance statement is prepared solely for the use of the Board of Directors and Management of Reliance Power Limited and to comply with SEBI requirements.
- We accept no liability to anyone, other than the company. Our Deliverables should not be used for any other purpose or by any person other than the addressees of our Deliverables. The firm neither accepts nor assumes any duty of care or liability for any other purpose or to any other party to whom our Deliverables are shown or into whose hands it may come without our prior consent in writing.
- The preparation of the Company's BRSR and Identified Sustainability Information requires the management to establish or interpret the criteria, make determinations about the relevancy of information to be included, and make estimates and assumptions that affect the reported information.
- Measurement of certain amounts and sustainability metrics, some of which are estimates, is subject to substantial inherent measurement uncertainty.
    - GHG Emissions: Quantification of Greenhouse Gas (GHG) emissions is subject to inherent uncertainty because of incomplete scientific knowledge used to determine emissions factors and the values needed to combine emissions of different gases.
    - Water and Energy Footprints: Metrics such as water withdrawal, water consumption, and energy intensity are subject to inherent uncertainty due to the complexities of measurement and the potential for variations in quantification methods, such as the use of spend-based estimations or secondary data where primary data is unavailable.
- Obtaining sufficient appropriate evidence to support our opinion does not reduce this inherent uncertainty in the amounts and metrics reported

Restriction on Use

This report has been prepared and addressed to the Board of Directors of the Company at the request of the Company solely to comply with the requirements of the SEBI Circulars and SEBI LODR Regulations, on reporting Company's sustainability performance and activities on consolidated basis, and for publishing the same in the Company's Annual Report. Accordingly, we accept no liability to anyone, other than the company. Our deliverables should not be used for any other purpose or by any person other than the addressees of our deliverables. The firm neither accepts nor assumes any duty of care or liability for any other purpose or to any other party to whom our deliverables are shown or into whose hands it may come without our prior consent in writing.

For **Shailesh Haribhakti & Associates**
Chartered Accountants
(Firm's Registration No: 148136W)

Shailesh Haribhakti
Proprietor
Membership No: 030823
UDIN: 26030823BCIEDU7382

Date : May 22, 2026
Place : Mumbai

Appendix A: BRSR Core Attributes Covered Under Reasonable Assurance FY 2025-26

Sr. No.	BRSR Core Indicator	Description of Indicator
1.	Section C – Principle 1 – E8	Number of days of accounts payable
2.	Section C – Principle 1 – E9	- Concentration of purchases & sales done with trading houses, dealers, and related parties - Loans and advances & investments with related parties
3.	Section C – Principle 3 – E1(c)	Spending on measures towards well-being of employees and workers – cost incurred as a % of total revenue of the company
4.	Section C – Principle 3 – E11	Details of safety related incidents including lost time injury frequency rate, recordable work-related injuries, no. of fatalities
5.	Section C – Principle 5 – E3(b)	Gross wages paid to females as % of wages paid
6.	Section C – Principle 5 – E7	Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, including complaints reported, complaints as a % of female employees, and complaints upheld.
7.	Section C – Principle 6 – E1	Details of total energy consumption (in Joules or multiples) and its intensity
8.	Section C – Principle 6 – E3	Total volume of water withdrawal by source in Kilolitres and its intensity
9.	Section C – Principle 6 – E4	Water discharge by destination and level of treatment (in kilolitres)
10.	Section C – Principle 6 – E7	Details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) and its intensity
11.	Section C – Principle 6 – E9	Details related to waste generated by category, waste recovered through recycling, re-using or other recovery operations, waste disposed by nature of disposal method and its intensity
12.	Section C – Principle 8 – E4	Input material sourced from following sources as % of total purchases – Directly sourced from MSMEs/small producers and from within India
13.	Section C – Principle 8 – E5	Job creation in smaller towns – Wages paid to persons employed in smaller towns (permanent or non-permanent/on contract) as % of total wage cost
14.	Section C – Principle 9 – E7	Instances involving loss/breach of data of customers as a percentage of total data breaches or cyber security events