

Date: 05.09.2026

To,
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street,
Mumbai-400001.
Scrip Code: 517467

To,
National Stock Exchange of India Ltd.
Exchange Plaza, 5th Floor, Plot No. C/1
G- block, Bandra- Kurla Complex
Bandra (E), Mumbai-400051
Scrip ID: MARSONS

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

Dear Sir

Pursuant to Regulation 34 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith the Business Responsibility and Sustainability Report for the financial year 2025-26 which forms an integral part of the Annual Report of the Company for the financial year 2025-26.

The Annual Report for the financial year 2025-26 is also available on the Company's website at [Financials - Marsons Limited](#)

This is for your kind information and record.

Thanking You

Yours truly,
For Marsons Ltd

Uttara Sharma

Uttara Sharma
Company Secretary
M. No. A48464
Encl. A/a



Marsons Limited

ANNEXURE IX TO THE BOARD'S REPORT

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

Sl. No.	Particulars	Company Details
1	Corporate Identity Number (CIN) of the Listed Entity	L31102WB1976PLC030676
2	Name of the Listed Entity	Marsons Limited
3	Year of incorporation	1976
4	Registered Address	Marsons House, Budge Budge Trunk Road, Chakmir, Maheshtala, Kolkata- 700142
5	Corporate address	Marsons House, Budge Budge Trunk Road, Chakmir, Maheshtala, Kolkata- 700142
6	E-mail	info@marsonsonline.com
7	Telephone	033 2492 0005
8	Website	www.marsonsonline.com
9	Financial year for which reporting is being done	2025-2026
10	Name of the Stock Exchange(s) where shares are listed	BSE Limited & National Stock Exchange of India Limited (NSE)
11	Paid-up Capital	172100000
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Ms. Uttara Sharma M.No. 9007004231 Email: uttarasharma14@gmail.com / sultana@marsonsonline.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).	Consolidated
14	Name of assurance provider	Not applicable for the reporting period
15	Type of assurance obtained	Not applicable for the reporting period

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	Manufacturer of Electrical Transformers	Sale/Manufacture of Distribution & Power Transformers and allied products & services in the Power Sector.	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	Electrical Transformers	27102	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	1	1	2
International	0	0	0

Registered Office of the Company is located at Kolkata, West Bengal.

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	Pan-India
International (No. of Countries)	NIL

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

The contribution of exports was NIL of the total turnover of the Company for the financial year ended March 31, 2026.

- c. A brief on types of customers:** Marsons manufactures power, distribution and special-purpose transformers and states that its customers include state utilities, infrastructure projects and multinational corporations. Its products are also supplied to state electricity boards, Indian Railways, steel companies, industrial facilities, utilities and renewable-energy customers.

IV. Employees**20. Details as at the end of Financial Year: 2025-2026****a. Employees and workers (including differently abled):**

S. No.	Particulars	Total (A)	Male No. (B)	% (B / A)	Female No. (C)	% (C / A)
EMPLOYEES						
1.	Permanent (D)	34	31	91.18%	3	8.82%
2.	Other than Permanent (E)	0	0	0	0	0
3.	Total employees (D + E)	34	31	91.18%	3	8.82%
WORKERS						
4.	Permanent (F)	11	11	100%	0	0
5.	Other than Permanent (G)	54	54	100%	0	0
6.	Total workers (F + G)	65	65	100%	0	0

b. Differently abled Employees and workers:

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

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	7	1	14.29
Key Management Personnel	3	1	33.33

22. Turnover rate for permanent employees and workers

(Disclose trends for the past 3 years)

	FY 2025-26 (Turnover rate in current FY)	FY 2024-25 (Turnover rate in previous FY)	FY 2023-24 (Turnover rate in the year prior to the previous FY)
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	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	31	3	34	18	1	19	4	1	5
Permanent Workers	11	0	11	11	0	11	9	0	9

Note: Manpower strength is considered on the last day of the financial year i.e., 31st day of March.

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	Marsons Overseas Ventures Limited (formerly known as Cosol Developments Ltd.)	Subsidiary company	100.00	Yes
2	Yashoda Inn Private Ltd.	Holding company	53.65	No

V. Corporate Social Responsibility (CSR) Details

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: Yes
(ii) Turnover ₹ 2,45,03,08,571.00
(iii) Net worth in ₹ 2,17,55,40,825.00

VI. 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 2025-2026 Current Financial Year			FY 2024-2025 Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes Contact Us - Marsons Limited	-	-	-	-	-	-
Investors (other than shareholders)	Yes Microsoft Word - Investor contact details	-	-	-	-	-	-
Shareholders	Yes https://scores.sebi.gov.in/	19	0	-	3	0	-
Employees and workers	Yes Contact Us - Marsons Limited	-	-	-	-	-	-
Customers	Yes Contact Us - Marsons Limited	-	-	-	-	-	-
Value Chain partners	Yes Contact Us - Marsons Limited	-	-	-	-	-	-

Other (please specify)	Yes Contact Us - Marsons Limited	-	-	-	-	-	-
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Note: The policies guiding the company conduct with all its stakeholders including grievance mechanism are available on the company's website Policies - Marsons Limited.

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	Employee health Safety, well being and secure operations	Risk	Control of hazards and risks at workplace(s) by implementing controls effectively to ensure these hazards and risks do not cause harm to employees and workers is on top priority. Failure to ensure the health, safety and well- being of the Company's workforce can impact productivity. This can consequently affect our business operations, customer satisfaction and profitability. Unsafe condition can lead to accidents, injuries and reputational damage affecting employee morale and retention.	The Company strives to foster a safe work environment and ensure zero harm. To mitigate risk, we strictly follow the rules and procedures laid down by our stringent health and safety management systems. We regularly conduct trainings to create awareness on safe working conditions. Continuous safety improvement initiatives are undertaken. Structured processes for safety management are established.	Negative
2	Climate change and carbon neutrality	Risk/ Opportunity	Energy efficiency, reducing GHG emissions, Increase use of non-fossil fuel use of renewable energy and efficient use of water. Climate change is a significant risk for companies due to global and local regulations become more stringent. To mitigate this risk, companies must adopt more sustainable practices and offer environment-friendly products to meet the changing demands of their customers and stakeholders	NA	Positive
3	Responsible Sourcing	Risk	Organizations are under increased pressure from their various stakeholders and regulators to mitigate environmental social and governance (ESG) risk exposures within their supply chain. By not having a sustainable sourcing practice, a	Integrating sustainability into supplier selection and management by conducting programs to assess and support suppliers in adopting sustainable practices	Negative

			Company may be exposed to more risks.		
4	Sustainable Products & Services	Opportunity	Promoting a circular economy by meeting customer and societal requirements for sustainable products and services, while also adhering environmental responsibility during product usage. Compliance with evolving regulations is achieved through thoughtful product design and lifecycle management practices	NA	Positive
5	Energy and Waste Management	Opportunity/ Risk	The Company recognizes energy as a major operational cost and has identified opportunities to reduce expenses and emissions by adopting energy efficient equipment and integrating renewable energy sources where feasible. Effective energy management has led to cost savings, increased efficiency, regulatory compliance and enhanced reputation. Similarly, waste management is a material concern due to its environmental and health impacts, along with growing regulatory pressure. To address this, the Company has implemented sustainable practices such as recycling and waste reduction, minimizing its environmental footprint while ensuring compliance and supporting long-term business growth.	The Company has formalized its approach to energy and emissions management by integrating renewable energy where feasible and promoting energy-efficient practices. Comprehensive waste management systems are in place at factory sites to mitigate environmental and health risks. All operations are conducted in compliance with relevant environmental regulations and standards	Positive/ Negative
6	Human Rights and Labor Conditions	Risk	Identification, evaluation and managing Human Rights risks in its operation and supply chain and its consequences	The Company has Human Rights policy and control standard is in place to evaluate Human Rights risks at all levels of operations.	Negative
7	Cyber Security and Data Privacy and Management	Risk	Cyber and data security pose dual roles as risks and business opportunities, offering potential benefits to all stakeholders. The management of risks associated with the acquisition, storage and utilization of sensitive, confidential and/or proprietary customer or user data is crucial.	The Company has adopted standards for ensuring cyber security and data privacy management ensuring personal data protection bearing highest significance.	Negative
8	Integrity and Anti-corruption	Risk	Implementing a robust management system is imperative to ensure the Company and its employees	The Company has a very stringent policy that applies to all which provides a framework	Negative

			adhere to all relevant laws, regulations, standards and ethical guidelines within the organization and its industry. Upholding ethical, legal and responsible conduct is paramount, as any deviation could result in severe consequences	for employees and stakeholders to put business principles into practice with utmost integrity. The Company regularly evaluates integrity and non-compliance is strictly acted upon.	
9	Diversity and Equal Opportunity and inclusion	Opportunity	The Company is dedicated to fostering a diverse and inclusive workplace through equitable hiring and promotion practices, with a particular focus on accelerating the career advancement of women. A diverse workforce enhances creativity, innovation and decision-making by bringing together a broad range of perspectives and experiences. This, in turn, supports stronger customer engagement and contributes to improved business performance.	The Company is dedicated to fostering a diverse and inclusive workplace through equitable hiring and promotion practices, with a particular focus on accelerating the career advancement of women. A diverse workforce enhances creativity, innovation and decision-making by bringing together a broad range of perspectives and experiences. This, in turn, supports stronger customer engagement and contributes to improved business performance.	Positive
10	Innovation and Technology	Opportunity	The Company sees significant opportunities to develop and deliver cutting-edge technology solutions while integrating sustainability into both its products and services. Backed by strong internal engineering and R&D capabilities, the Company is actively innovating to address evolving customer needs		Positive
11	Customer Satisfaction	Risk	Customer Satisfaction is key to maintaining business continuity, profitability and competitive advantage; poor satisfaction can lead to loss of business and reputational damage.	The Company prioritize high-quality product and service delivery, actively seeks customer feedback and implements improvements to meet customer satisfaction.	Negative

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

Sr. No.	PRINCIPLES
P1	Businesses should conduct and govern themselves with integrity and in a manner that is ethical, transparent and accountable
P2	Businesses should provide goods and services in a manner that is sustainable and safe
P3	Businesses should respect and promote the well-being of all employees, including those in their value chains
P4	Businesses should respect the interests of and be responsive to all its stakeholders
P5	Businesses should respect and promote human rights
P6	Businesses should respect and make efforts to protect and restore the environment

P7	Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent
P8	Businesses should promote inclusive growth and equitable development
P9	Businesses should engage with and provide value to their consumers in a responsible manner

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	www.marsonsonline.com/investor-corner/policies/								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
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 following management systems have been implemented: ISO 9001:2015 Quality Management System ISO 14001:2015 Environment Management System ISO 45001:2018 Occupational Health & Safety Management System CE Certificate of Compliance- High voltage Equipment above 1000V AC issued by UKAF CERT Limited, UK BIS to ensure the quality, safety and reliability of products in accordance with Indian Standards.								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	Nil								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	Nil								
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) Marsons Commitment to Sustainability and ESG Integration: Marsons Limited recognizes that long-term business success is intrinsically linked to responsible environmental stewardship, social responsibility, and strong corporate governance. As a manufacturer of power and distribution transformers, the Company is committed to supporting the transition toward a reliable, energy-efficient, and sustainable power infrastructure while creating long-term value for customers, employees, shareholders, and communities. Sustainability is progressively being integrated into the Company's business strategy, operational processes, and decision-making framework. Marsons endeavors to minimize its environmental footprint by improving energy efficiency, optimizing resource utilization, reducing waste generation, and adopting cleaner manufacturing practices. The Company also promotes the development and manufacture of energy-efficient transformers that contribute to reducing transmission and distribution losses, thereby supporting national energy-efficiency objectives. Progress on the ESG Journey: Marsons Limited has been steadily advancing its Environmental, Social, and Governance (ESG) journey by integrating responsible business practices into its operations and corporate governance framework. Marsons has focused on enhancing the efficiency and sustainability of its manufacturing processes while delivering products that support a more reliable and energy-efficient power transmission and distribution network. The Company continues to improve operational efficiency through better resource management, process optimization, and responsible environmental practices. Environmental Stewardship: Environmental responsibility has been a part of Marsons ethos long before ESG became mainstream. Our environmental priorities include climate action, resource conservation (energy and water) and effective waste management. As a responsible Company, we are committed to									

continuous improvement in health, safety and environment outcomes across our product and operational lifecycles.

Social Responsibility and Community Engagement: Marsons Limited is committed to conducting its business in a socially responsible manner while creating long-term value for all stakeholders. The Company recognizes that sustainable growth depends on maintaining positive relationships with employees, customers, suppliers, shareholders, regulatory authorities, and the communities in which it operates.

The Company's approach to social responsibility is guided by ethical business conduct, compliance with applicable laws and regulations, respect for human rights, and stakeholder engagement. Marsons Limited strives to provide a safe and healthy workplace, promote equal opportunity and non-discrimination, and maintain fair employment practices across its operations.

Governance and Ethical Conduct: Marsons Limited is committed to maintaining high standards of corporate governance, ethical business conduct, transparency, and accountability across all aspects of its operations. Our governance framework is reinforced through well-defined policies, including a Code of Conduct, Whistleblower Policy and Prevention of Sexual Harassment (POSH) Policy.

Challenges and Continued Commitment: While we have made significant progress, the ESG journey comes with challenges. These include transition legacy infrastructure to sustainable alternatives, the cost implications of adopting advanced technologies, monitoring sustainability practices across the supply chain and ensuring robust ESG data collection and reporting. Despite these complexities, Marsons remains committed to overcoming them through innovation, strategic partnership and continuous improvement.

8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	The Sustainability Committee of the Board is responsible for implementation and oversight of the Business Responsibility and Sustainability Policies.
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	Yes, The Board Sustainability Committee is responsible for the implementation of the Policies. Composition of Committee Mr. Munal Agarwal Chairperson of Committee- MD Mrs. Varsha Kedia Member of Committee- Independent director Mr. Surojit Ghosh Member of Committee- Non-Executive Director

10 . Details of Review of NGRBCs by the Company:

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

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	P1 P2 P3 P4 P5 P6 P7 P8 P9 No assessment conducted
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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**

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

PRINCIPLE 1 BUSINESSES SHOULD CONDUCT AND GOVERN THEMSELVES WITH INTEGRITY, AND IN A MANNER THAT IS ETHICAL, TRANSPARENT AND ACCOUNTABLE.**Essential Indicators**

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

Segment	Total number of training and awareness programmes held	Topics /principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	1	The Board is familiarized on the Company's Core Values, Code of Conduct, Business risk and update of various applicable laws.	100%
Key Managerial Personnel (KMP)	1	Key Managerial Personnel familiarized on the Company's Core Values, Code of Conduct, Business strategy, risk and update of various applicable laws.	100%
Employees other than BoD and KMPs Workers	1	Familiarized on the Company's Code of Conduct, EHS, Waste Management, Environmental Management, Ethics and their operational topics	100%

2. **Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year, in the following format (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website): Nil**
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. 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, Marsons is committed to strong ethical governance. We have a clearly defined Code of Conduct that sets expectations for integrity and responsible behavior, including a zero-tolerance stance on bribery and corruption. Our publicly available Anti-Corruption and Anti-Bribery Policy outlines safeguards against unethical practices such as facilitation payments and kickbacks. Additionally, our Whistle Blower Policy provides a secure channel for employees, directors and stakeholders to report misconduct or suspected fraud confidentially and without fear of retaliation. The same is available on website of the Company at Policies - Marsons Limited
5. **Number of Directors/KMPs/employees/workers against whom disciplinary action was taken by any law enforcement agency for the charges of bribery/ corruption: Nil**
6. **Details of complaints with regard to conflict of interest: 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
8. Number of days of accounts payables (Accounts payable *365)/ cost of goods/ services procured) in the following format:

Particulars	Current Financial Year FY 2025-26	Previous Financial Year FY 2024-25
Number of days of accounts payables	63	34

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: Nil

Parameter	Metrics	Current Financial Year FY 2025-26	Previous Financial Year FY 2024-25
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Leadership Indicators

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

Company facilitates capacity building workshops and awareness sessions for its key value chain partners including suppliers/ vendors to educate and create awareness on promoting sustainable operations and responsible business conduct. This covers aspects such as environmental preservation, resource efficiency, water conservation, safety, quality, human rights, labour practices and biodiversity protection.

Total number of awareness programs held	Total/ principles covered under the training	5 of value chain partners covered (by value of business done with such partners) under the Awareness Programs
1	Awareness on Health, Safety and Environment Protection	70%

2. Does the entity have processes in place to avoid / manage conflict of interests involving members of the Board? (Yes/ No): Yes

The Company has established processes in place to avoid/ manage conflict of interests involving Board members. The Code of Conduct, applicable to all Directors, requires prompt disclosure of any potential, actual or perceived conflicts. Directors submit an annual declaration confirming compliance and their commitment to act solely in the Company's interest. Disclosures include in other entities and directors abstain from discussions on matter where they are concerned or interested.

PRINCIPLE 2 BUSINESSES SHOULD PROVIDE GOODS AND SERVICES IN A MANNER THAT IS SUSTAINABLE AND SAFE.

Essential Indicators

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

Type	Current Financial Year FY 2025-26	Previous Financial Year FY 2024-25	Details of improvements in environment and social impacts (both years)
R & D	-	-	
Capex	-	-	

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

Yes

The Company has established a Code of Conduct for its suppliers and third – party intermediaries, outline their responsibilities concerning ethics, integrity, human rights, environmental protection, health – safety and fair working conditions. As a guiding principle, the Company prioritizes partnerships with suppliers who demonstrate compliance and commitment to sustainable practices.

During the year, the Company developed a Sustainable Supply Chain Framework, which defines its approach, expectations and processes for embedding sustainability across the supply chain. Marsons encourages all supply chain partners to implement appropriate management systems and practices that promote ethical, responsible and lawful operations, in alignment with ESG standards and continuous improvement.

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

In transformer business, the major components include copper, electrical steel, transformer oil, insulation material, Epoxy Resin and hardener which comprises 70% of the total input which are sources sustainably.

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.

Marsons manufactures transformers using biodegradable and environmentally friendly materials that are recyclables, reusable or disposable through specific processes. Solid insulation, made from naturally occurring cellulose, is both biodegradable and recyclable, while electrical magnetic steel is reused across various various electrical applications in the industry. The manufacturing process are designed to be safe and environmentally responsible.

The Company has established policy guidelines to manage waste scrap generated at the end of life stage of transformers, in accordance with regulatory requirements. All waste is entrusted to authorize disposal service providers to ensure proper handling.

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

Not Applicable. However, waste generated during manufacturing is collected and disposed off to state pollution control board approved recyclers.

Leadership Indicators

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

NIC Code	Name of Product /Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the web-link.
27102	Transformer	100%	For end user of the product	No	No

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

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

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

Indicate input material	Recycled or re-used input material to total material	
	Current Financial Year FY 2025-26	Previous Financial Year FY 2024-25
Recycle/ Reused Material	NIL	NIL

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

	FY 2025-26			FY 2024-25		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	NA	NA	260kg	NA	NA	100kg
E-waste	NA	NA	NA	NA	NA	NA
Hazardous waste	NA	NA	NA	NA	NA	NA
Other waste	NA	NA	NA	NA	NA	NA

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

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
-----	Not Applicable

PRINCIPLE 3 BUSINESSES SHOULD RESPECT AND PROMOTE THE WELL-BEING OF ALL EMPLOYEES, INCLUDING THOSE IN THEIR VALUE CHAINS.

Essential Indicators

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

Category	% of employees covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent employees											
Male	31	31	100%	31	100%	0	0	0	0	0	0
Female	3	3	100%	3	100%	3	100%	0	0	0	0
Total	34	34	100%	34	100%	3	100%	0	0	0	0
Other than Permanent employees											
Male	0	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0	0

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

Category	% of employees covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent employees											
Male	11	11	100%	11	100%	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	11	11	100%	11	100%	0	0	0	0	0	0
Other than Permanent employees											
Male	54	54	100%	54	100%	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	54	54	100%	54	100%	0	0	0	0	0	0

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

Particulars	Current Financial Year 2025-26	Previous Financial Year 2024-25
Cost incurred on well- being measures as a % of total revenue of the Company	1.41%	0.69%

2. Details of retirement benefits, offered to workers & employees, for Current FY and Previous Financial Year. ESI; PF; Gratuity, please specify:

Benefits	Current Financial Year FY 2025-26			Previous Financial Year FY 2024-25		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total employees	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 employees	Deducted and deposited with the authority (Y/N/N.A)
PF	14.70%	36.36%	Y	--	36.36%	Y
Gratuity	--	--	--	--	--	--
ESI	14.70%	63.63%	Y	--	63.63%	Y
Others-please specify	--	--	--	--	--	--

3. Accessibility of workplaces

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

Yes, the Company's premises and offices are fully accessible to employees and workers with disabilities, in compliance with the Rights of Persons with Disabilities Act, 2016. We are committed to providing an

inclusive and supportive environment, ensuring that all facilities are equipped to accommodate individuals with special needs.

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, The Company has implemented an Equal Opportunity Policy that ensures all qualified applicants are provided with equal opportunities in employment, promotions, skill development and career advancement. The policy strictly prohibits discrimination based on race, caste, religion, color, ancestry, marital status, gender, sexual orientation, age or nationality. This commitment is integral to fostering a diverse and inclusive workplace for all. For further details, kindly refer to the Policies - Marsons Limited.

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

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

6. **Is there a mechanism available to receive and redress grievances for the following categories of employees and workers/ If yes, give details of the mechanism in brief for all the above-mentioned categories:**

Yes, there are multiple way, the employees can report their concerns / grievances. The employees may report to immediate reporting manager/ HR representative of the Company, Internal committee – Prevention of Sexual Harassment (POSH) etc. The grievances received will be thoroughly examined and enquiries will be done in a given time frame to resolve the same. We have grievance mechanism in place where one can approach the concerned department as per the procedure prescribed.

Category	Yes/ No (If Yes, then give details of the mechanism in brief)
Permanent Workers	Policy related to mechanism available on website Policies - Marsons Limited
Other than Permanent Workers	The grievance redressal process of the Company follows a structured four-step approach: it begins with informal discussions between the employee and their immediate manager to resolve issues amicably; if unresolved the employee may submit a formal written grievance. This is followed by a grievance hearing conducted by a designated grievance manager, where the employee may be accompanied by a colleague. Lastly, if dissatisfied with the outcome, the employee can file an appeal to a senior manager, whose decision concludes the internal process. Throughout the mechanism ensures fairness, confidentiality and timely resolution in accordance with company policy and applicable laws.
Permanent Employees	
Other than Permanent Employees	

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

The Company does not have any employee associations. However, the Company recognize the right to freedom of association and does not discourage collective bargaining.

Category	FY 2025-26			FY 2024-25		
	Total employees/ workers in respective	No. of employees/ workers in respective	% (B/A)	Total employees/ workers in respective	No. of employees/ workers in respective	% (D/C)

	category (A)	category, who are part of association(s) or Union (B)		category (C)	category, who are part of association(s) or Union (D)	
Total Permanent Employees	34	--	--	19	--	--
Male	31	--	--	18	--	--
Female	3	--	--	1	--	--
Total Permanent Workers	11	--	--	11	--	--
Male	11	--	--	11	--	--
Female	0	--	--	0	--	--

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	31	31	100%	26	83.87%	18	18	100%	10	55.55%
Female	3	3	100%	1	33.33%	1	1	100%	0	0
Total	34	34	100%	27	79.41%	19	19	100%	10	52.63%
Workers										
Male	11	11	100%	11	100%	11	11	100%	11	100%
Female	0	0	0	0	0	0	0	0	0	0
Total	11	11	100%	11	100%	11	11	100%	11	100%

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

Marsons Limited undertakes performance evaluation and career development of its employees as part of its human resource management practices. Performance is reviewed periodically with the objective of assessing employee contribution, identifying areas for improvement and supporting career development.

Category	Current Financial Year FY 2025-26			Previous Financial Year FY 2024-25		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	31	25	80.64%	18	15	83.33%
Female	3	1	33.33%	1	1	100%
Total	34	26	76.47%	19	16	84.21%
Workers						
Male	-	-	-	-	-	-

Female	-	-	-	-	-	-
Total	-	-	-	-	-	-

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

The Company places significant importance on Occupational Health and Safety (OHS) measures, with health and safety aspects integrated into its corporate governance framework. Wellness camps and Employee Assistance Programmes (EAP) are conducted to support employee well-being. In addition, fire drills are regularly carried out, while hygiene and sanitation standards are maintained and managed by the Administration function.

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

Regular workplace inspections are conducted by supervisors to identify physical, chemical, ergonomic, and psychosocial hazards. The Company also encourages employees to periodically report any work-related hazards to the Administration and/or HR departments, following which immediate corrective measures are undertaken to address the concerns.

c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks? (Yes/ No):Yes

The organization has established robust safety protocols and health measures to maintain a safe and productive work environment. Employees are encouraged to actively participate in safety initiatives, including the authority to report hazards and invoke Stop work Authority in the event of eminent risk. Additionally, all work related hazards, injuries, unsafe conditions and acts are reported through a defined procedure at the factory premises, with near miss incidents documented and reviewed by a team of safety experts.

To further promote a strong safety culture, the Company has implemented a Behavior based Safety program that fosters safe work practices, identifies and corrects unsafe behavior and maintain a record for continual improvement. To reinforce compliance, a dual approach has been adopted- recognition programs reward individuals for exemplary safety practices, while a consequences management system addresses breaches of safety protocols, ensuring sustained focus on occupational health and safety across all levels.

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

The organization is committed to ensuring the health and well-being of its workforce through well-established medical and first aid facilities. On-site medical centres are readily accessible to all employees and workers, providing immediate health care support in case of emergencies or unforeseen medical conditions. First aid stations are strategically placed across the premises to offer timely assistance when needed. These comprehensive healthcare measures

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)	Employee	0	0
	Workers (including contract workforce)	0	0
Total recordable work-related injuries	Employee	0	0
	Workers (including contract workforce)	0	0
No. of fatalities	Employee	0	0

	Workers (including contract workforce)	0	0
High-consequence work-related injury or ill health (excluding fatalities)	Employee	0	0
	Workers (including contract workforce)	0	0

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

The Company places the highest priority on the health, safety and well-being of its employees—both permanent and contractual—by implementing a robust Health, Safety and Environment (HSE) Management System aligned with ISO 14001 and ISO 45001 standards. Activity-based risk assessments are conducted for routine and non-routine operations, supported by a comprehensive Permit to Work system and a documented Hazard Identification and Risk Assessment process. Hazards and control measures are communicated prior to task execution and monitored for effectiveness. Regular internal and external audits, as well as pre-employment medical assessments, ensure continual compliance and improvement across all operations. A structured training framework is in place, developed based on competency assessments and tailored to different roles. All employees and personnel working on behalf of the Company are required to participate in HSE training. Best practices such as workplace exposure measurement, incident reporting, periodic safety audits and emergency preparedness drills are integral to daily operations. A fully equipped Occupational Health Centre (OHC), staffed with a Factory Medical Officer and supported by empaneled hospitals, provides accessible medical support. Safety committees and councils at various locations further strengthen governance through regular reviews and prompt corrective action. Safety is a standing agenda at Board meetings, with Directors actively monitoring Environmental, Health and Safety (EHS) performance. The Company maintains a strong commitment to sustainability by promoting energy conservation, reducing carbon emissions and integrating renewable energy sources. All incidents and unsafe acts are thoroughly investigated and preventive measures are implemented to drive the goal of zero incidents. Through continued investment in safety infrastructure and awareness, the Company fosters a proactive safety culture that protects its workforce and surrounding communities.

13. 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
Working Conditions	Nil	Nil	Nil	Nil	Nil	Nil
Health & Safety	Nil	Nil	Nil	Nil	Nil	Nil

14. Assessments of the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health & 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 safety-related events and incidents are systematically analyzed, reviewed and validated to identify root causes. Corrective and preventive actions arising from these investigations are implemented across the organization and appropriately documented within the safety management system to ensure institutional learning and compliance. The Company is committed to fostering a culture of safety through continuous training and awareness programs. Dedicated Safety Stewards are appointed to promote safe work practices, identify potential risks or hazards and initiate timely corrective measures. In addition, regular

safety inspections are conducted at plant locations to proactively assess compliance and reinforce preventive controls.

Leadership Indicators

- Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Y/N) (B) Workers (Y/N).:**
(A) Employees (Y/N) – Yes.
(B) Workers (Y/N) – Yes
In compliance with legal requirements, all employees and workers are covered under an accident insurance policy.
- Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners.: The Company ensures that statutory dues are remitted to respective PF / ESI / Labor Welfare Fund (LWF) etc. authority by the contractors and proof of the same is produced on a periodic basis.:** The Company conducts regular reviews and audits to ensure strict compliance with statutory obligations across its value chain. These compliance checks form an integral part of the vendor due diligence process during the onboarding of new partners. Emphasis is placed on adherence to all applicable legal requirements, particularly those relating to labor welfare, workplace safety and mandatory financial contributions.

Contract agreements with value chain partners explicitly incorporate provisions related to statutory compliance, including the timely payment and deduction of dues such as Provident Fund (PF) and Employees' State Insurance (ESIC). Contractors are required to submit supporting documentation as evidence of compliance. All findings and compliance reports are presented to the Audit Committee of the Board of Directors and recommendations from the Committee are used to drive continuous improvement in processes and controls.

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

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

- Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment? (Yes/No):**
Yes, Upon reaching the age of retirement, and based on organizational requirements, selected employees may be considered for continued engagement with the Company in the capacity of advisors or consultants, subject to mutual agreement and aligned with business needs.
- Details on assessment of value chain partners:**

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	80%
Working Conditions	80%

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

The Company requires all value chain partners to strictly comply with its Supplier Code of Conduct, which underpins the organization's commitment to responsible sourcing. This Code clearly outlines the expectations and obligations of suppliers and is fully integrated into the Company's General Terms and Conditions. Suppliers are considered vital members of the Company's extended enterprise and are expected to uphold the same standards and ethical principles.

Compliance with applicable environmental, health and safety laws, adherence to internationally recognized human rights norms and the promotion of equal opportunity are fundamental requirements. These standards form the baseline for all supplier relationships and reflect the Company's dedication to sustainable and ethical business practices.

PRINCIPLE 4: BUSINESSES SHOULD RESPECT THE INTERESTS OF AND BE RESPONSIVE TO ALL ITS STAKEHOLDERS:

Essential Indicators

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

The Company employs a dynamic and strategic stakeholder engagement framework to identify and prioritize key stakeholder groups based on their material influence on the Company's ability to create value and the reciprocal impact of the Company's operations on these groups.

Understanding the significance of meaningful stakeholder engagement, the Company actively identifies and collaborates with both internal and external stakeholders, including employees, shareholders, customers, investors, communities, suppliers, vendors and bankers. This identification process is informed by need assessments, business impact evaluations and ongoing engagement with local communities surrounding the Company's manufacturing sites. Established communication channels facilitate open dialogue, enabling the Company to address stakeholder concerns, align strategies with their expectations and foster shared value creation—thereby contributing positively to sustainable societal development.

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

Key Stakeholder Group	Whether identified as vulnerable & marginalised group (Y/N)	Channel of communication (Email/ Newspaper, Advertisements, Meetings, Company website, Notice Board), others	Frequency of engagement (Annually/ Half Yearly/ Quarterly/ others- Please Specify)	Purpose and scope of engagement including key topics and concerns raised during such Engagement.
Employees and Workers	No	Employee communication through structured training programs, performance appraisals, skill development, internal notice boards, engagement initiatives, departmental meetings, surveys, workshops, HR interactions, emails and website updates.	Continual	Purpose: Promoting employee development, well-being and a high performance culture Concern Raised: Career progression, benefits, training opportunities, performance management.
Investors	No	Communication via conference AGMs, press releases, stock exchange filings, annual reports, corporate website updates and email.	Annual, Quarterly and on a need basis.	Purpose: Ensuring transparency and informed investment decisions through regular disclosures. Concern raised:

				Financial results, strategic outlook, risk, mitigation, future growth plans.
Customers	No	Customer engagement through meetings, social media, webinars, brochures, corporate website, video conferencing, site visits and direct communication via email.	Continual as and when required.	Purpose: Delivering innovative and reliable solutions tailored of customer needs. Concern raised: Timely delivery, product quality, responsiveness, technical support.
Communities, civil society/ NGOs and academic groups	No	Outreach through community meetings, CSR initiatives, collaboration with NGOs partners and academia, direct engagement with local authorities, field visits and communication via digital and physical platforms.	Continual, as and when required	Purpose: Empowering communities through education, livelihood enhancement, health and sustainability programs. Concern raised: Social infrastructure, economic empowerment, environmental initiatives.
Vendors and Suppliers and Partners	No	Regular vendor assessments, supplier audits, periodic meetings and collaboration sessions under the supplier development program aligned with sustainability and compliance practices.	As and when required	Purpose: Fostering sustainable supply chain awareness relationships building through compliance and quality alignment. Concern raised: Code of conduct adherence, Sustainability and Cost.
Industry Bodies	No	Participation in industry seminar and conferences for information exchange, collaboration and to remain informed on sectoral developments and opportunities.	As and when required	Purpose: Facilitating collaborating and thought leadership to influence sector-wide progress. Concern raised: Emerging opportunities, industry trends, policy alignment.
Governments & Regulatory Authorities	No	Engagements through meetings, regulatory inspections, participation in industry and policy forums, compliance submissions and regular communication through email, website and personal interactions.	As and when required	Purpose: maintaining full regulatory compliance and contributing to policy development. Concern raised: Legal Adherence,

				ESG performance, CSR disclosures, operational approvals.
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Leadership Indicators

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

The Company's management maintains regular and proactive engagement with its key stakeholders—including investors, customers, suppliers and employees—ensuring alignment with its strategic policies and objectives. Investor relations are facilitated through conference meetings and the Annual General Meeting, providing transparent communication and updates on the Company's performance and initiatives.

The Board of Directors receives periodic comprehensive updates covering a wide range of topics such as industry trends, customer service developments, digital transformation efforts, corporate social responsibility activities, financial performance and strategic direction. Furthermore, the Board is kept informed about the evolving regulatory landscape, including significant changes, circulars and amendments issued by regulatory authorities such as the Securities and Exchange Board of India (SEBI) and the Ministry of Corporate Affairs (MCA). Feedback from the Board is actively sought to ensure ongoing alignment, governance effectiveness and collaborative decision-making.

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

Yes, Business partners are encouraged to share their input and feedback during various stakeholder interactions. The inputs received from stakeholders as part of the materiality assessment process gets duly incorporated into policies and activities of the entity.

- Provide details of instances of engagement with and actions taken to, address the concerns of vulnerable/marginalized stakeholder groups:** The Company's Corporate Social Responsibility (CSR) initiatives are focused on empowering vulnerable and marginalized communities by fostering their sustainable growth and development through targeted, ongoing programs. Our carefully designed interventions have been widely appreciated by local communities, providing youth with valuable skills and enabling them to secure dignified livelihoods.

Beyond education, the Company actively addresses social inequities through affirmative action, skill development and employability initiatives. The Company's social outreach arm also tackles complex health, safety and environmental challenges faced by disadvantaged and marginalized groups.

Adopting a comprehensive community development approach, the Company engages with local stakeholders through systematic needs assessments to understand their aspirations for improved education, healthcare and livelihood opportunities. In support of these goals, the Company actively recruits trainees and apprentices from surrounding areas, thereby contributing to the economic empowerment and well-being of the local population.

PRINCIPLE 5: BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS:

Essential Indicators

- Employees and workers (Permanent & Temporary) who have been provided training on human rights issues and policy (ies) of the entity, in the following format for current & previous years:** Employees were given induction training on policies before starting of their work. All the employees were covered.

Category	Current Financial Year FY 2025-26			Previous Financial Year 2024-25		
	Total (A)	No. of employees/workers covered (B)	% (B/A)	Total (C)	No employees/workers covered (D)	% (D/C)
Employees						
Permanent	34	34	100%	19	19	100%

Other than permanent	0	0	0	0	0	0
Total Employees	34	34	100%	19	19	100%
Workers						
Permanent	11	11	100%	11	11	100%
Other than permanent	54	54	100%	10	10	100
Total workers	65	65	100%	21	21	100%

As part of its unwavering commitment to upholding human rights, the entity has integrated comprehensive measures into its operational framework to promote a safe, respectful and inclusive work environment. Key initiatives include the active enforcement of a Human Rights Policy, embedding human rights principles within the Code of Conduct, strict compliance with child labour regulations and the establishment of robust policies for the prevention of sexual harassment in the workplace.

To ensure effective understanding and internalization of these values, the entity has instituted a structured induction program for all newly hired employees and workers. This program encompasses targeted training and orientation sessions that emphasize the organization's human rights standards and workplace ethics.

2. Details of minimum wages paid to employees and workers (For both current & previous year), in the following format:

Category	Current Financial Year FY 2025-26					Previous Financial Year 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/ E)
Employees										
Permanent										
Male	31	0	0	31	100%	18	0	0	18	100%
Female	3	0	0	3	100%	1	0	0	1	100%
Other than Permanent										
Male	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0
Workers										
Permanent										
Male	11	0	0	11	100%	11	0	0	11	100%
Female	0	0	0	0	0	0	0	0	0	0
Other than Permanent										
Male	54	0	0	54	100%	10	0	0	10	100%
Female	0	0	0	0	0	0	0	0	0	0

3. Details of remuneration/ salary/ wages, of BoD/ KMP/ Employees & Workers (For both Male & Female):

a. Board Sustainability Committee remuneration / wages:

	Male		Female	
	Number	Median Remuneration/ salary/ wages of Respective category	Number	Median Remuneration/ salary/ wages of Respective category
Board of Directors (BoD) (Whole-time directors)	6	Not comparable as there is only one executive director eligible for remuneration. Details of remuneration paid to	1	Not computable as Independent Directors are not eligible for remuneration.

		directors are available in the corporate governance section		
Key Managerial Personnel (Other than BoD)	2	170000	1	40000
Employees other than BoD and KMP	30	25000	2	27857
Workers	NA	NA	NA	NA

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

	Current Financial Year 2025-26	Previous Financial Year 2024-25
Gross wages paid to females as % of total wages	0	0

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 Company has instituted a comprehensive and structured Grievance Redressal Mechanism to address and resolve employee concerns effectively. The Company has implemented a clearly defined Code of Conduct that articulates expectations regarding employee responsibilities and standards of acceptable behavior.

The organization operates under key frameworks including the Code of Conduct of Business Ethics, the Prevention of Sexual Harassment (POSH) policy and the Whistleblower Policy. Dedicated internal committees have been constituted to oversee and respond to various workplace matters and grievances in a timely and impartial manner.

Employees and stakeholders are provided with multiple secure and confidential channels to report concerns. These include direct access to the Chairperson, Managing Director or Chairperson of the Audit Committee. The grievance process ensures that all reports—are routed appropriately and handled with the utmost confidentiality to protect individuals against any form of retaliation.

The Company's POSH Policy is fully compliant with the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. This policy applies comprehensively to all individuals, including permanent, contractual, temporary employees and trainees. To foster awareness and sensitivity, Marsons conducts regular training and awareness sessions on workplace conduct and sexual harassment prevention.

Furthermore, the adoption of Code of Conduct across the organization reinforces the Company's commitment to ethical business practices. Regular training programs are conducted across all business divisions and geographies to embed these principles in day-to-day operations.

Marsons continues to enhance its human rights due diligence and grievance redressal systems by periodically reviewing policies, procedures and practices. The Company ensures that all concerns—particularly those related to human rights—are addressed with confidentiality and care, thereby fostering a safe and responsive workplace environment.

6. Describe the internal mechanisms harassment, discrimination at workplace, Child Labour, forced Labour/ Involuntary labour, Wages or other human rights related issues made by employees and workers: Nil

	Current Financial Year 2025-26			Previous Financial Year 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	Nil	Nil	No complaint received	Nil	Nil	-
Discrimination at workplace	Nil	Nil	No complaint received	Nil	Nil	-
Child Labour	Nil	Nil	No complaint received	Nil	Nil	-
Forced Labour/ Involuntary Labour	Nil	Nil	No complaint received	Nil	Nil	-
Wages	Nil	Nil	No complaint received	Nil	Nil	-
Other human rights related issues	Nil	Nil	No complaint received	Nil	Nil	-

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

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

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

The Company upholds the principles of transparency, ethical conduct and gender equality through a robust policy framework and institutional mechanisms. The Company's Whistleblower Policy empowers employees at all levels to report instances of misconduct, unethical practices, regulatory non-compliance or any actions that could potentially compromise the Company's financial integrity or brand reputation. In parallel, the Code of Conduct establishes the ethical and professional standards expected from employees, senior management and Board members, thereby fostering a culture of integrity, accountability and responsible behavior.

Our commitment to creating a safe, inclusive and respectful workplace is further reinforced by the establishment of a dedicated Internal Committee for the Protection of Women at Workplace, as mandated under the Prevention of Sexual Harassment (POSH) Act. This committee ensures a fair and unbiased grievance redressal process, offering a secure platform for women employees to raise concerns with appropriate investigations and remedial actions to uphold their dignity and rights.

The Company strongly believes in the principles of meritocracy and equal opportunity and operates a zero-tolerance approach to discrimination in any form. Our policy framework reflects this through specific policies on Equal Opportunity, Prevention of Sexual Harassment and Rights of Persons with Disabilities, among others. These policies are designed to promote diversity, protect employee rights and ensure equitable treatment regardless of gender, religion, caste, age, physical ability, sexual orientation or other personal attributes.

To safeguard the interests of complainants in cases related to discrimination or harassment, the Company enforces strict confidentiality protocols. The identity of individuals raising concerns is protected and all reports are handled with discretion and sensitivity. Retaliation of any form against those who report legitimate concerns is strictly prohibited, reflecting the Company's unwavering commitment to ethical conduct and a respectful workplace culture.

- 9. Do human rights requirements form part of your business agreements and contracts? (Yes/No): Yes.**
The business agreements and contracts do include Company's expectations to promote sustainability, fair competition and respect for human rights and extended across the supply chain in the form of Supplier Code of Conduct.
- 10. Percentage of your plants and offices that were assessed (by entity, statutory authority or third party) for sexual harassment, discrimination at workplace, child labour, forced/ involuntary labour, wages, other human rights related issues for the year:**

	% of your Plants and Offices that were assessed (by Entity/ Statutory Authorities/ Third parties)
Child Labour	100%
Forced/ involuntary labour	100%
Sexual Harassment	100%
Discrimination at workplace	100%
Wages	100%
Other please specify	100%

- 11. Provide details of any corrective actions taken or underway to address significant risks/ concerns arising from the assessments at Question 10 above. :** No significant risks/ concerns identified during assessment.

Leadership Indicators

- 1. Details of a business process being modified / introduced as a result of addressing human rights grievances/complaints.:** No complaint received in Financial Year 2025-26 for human rights violation.

The organization has instituted a comprehensive set of policies and governance mechanisms to ensure a safe, equitable and respectful workplace. Key among these are the Code Conduct of Business Ethics, Prevention of Sexual Harassment (POSH) Policy, Whistle blower Policy and Equal Opportunity Policy. These frameworks collectively serve as robust instruments for addressing human rights-related concerns and ensuring prompt and fair resolution of grievances. While no structural changes or new business processes have been introduced at this stage, the organization remains steadfast in its commitment to upholding human rights principles. Through this integrated policy framework, the organization reinforces its dedication to fostering a work environment grounded in dignity, inclusiveness and employee well-being.

- 2. Details of the scope and coverage of any Human rights due-diligence conducted:** The Company places the highest importance on upholding human rights across all levels of its operations. The Company ensures full compliance with applicable laws and carries out rigorous due diligence across its manufacturing facilities, corporate offices and among contractual workforce. These assessments encompass key human rights indicators such as prevention of child and forced labour, fair wages, workplace safety, non-discrimination, protection against sexual harassment and access to effective grievance redressal mechanisms.

Our commitment to human rights extends beyond internal operations to our supply chain. Leading suppliers are periodically evaluated against defined Environmental, Social and Governance (ESG) criteria, with human rights being a critical component of this evaluation.

The Company also remains deeply committed to promoting diversity, equity and inclusion. Special emphasis is placed on ensuring accessibility for persons with disabilities. Infrastructure development and facility planning are undertaken in alignment with the Rights of Persons with Disabilities Act, 2016, incorporating accessible design in workspaces, restrooms, communal areas and circulation zones to ensure seamless mobility and dignity for all employees and visitors.

Human rights considerations are embedded in various statutory and internal frameworks including the Prevention of Sexual Harassment (POSH) Policy, Child Labour Prohibition and Regulation and Equal Opportunity Policy. Through diligent implementation and continuous monitoring, the Company ensures strict adherence to these laws and policies, thereby fostering a workplace culture rooted in fairness, respect and inclusivity.

- 3. Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?:** Yes, provisions are available. The Company is actively enhancing its infrastructure to eliminate physical and systemic barriers, thereby fostering a more accessible and inclusive environment for individuals with disabilities.

4. Details on assessment of value chain partners:

The Company is committed to continuously raise awareness of supply chain members to comply with applicable laws and regulations related to labour and employment, including gender diversity, human rights, child labour, wages, working hours, bribery & corruption, occupational health, safety and environment.

Particulars	% of your Plants and Offices that were assessed (by Entity/ Statutory Authorities/ Third parties)
Child Labour	The Company has conducted a thorough survey of its top value chain partners, assessing them on a range of Environmental, Social and Governance (ESG) parameters with a particular focus on human rights. These partners collectively represent a significant portion, contributing to 70% of the total procurement value within the organization.
Forced/ involuntary labour	
Sexual Harassment	
Discrimination at workplace	
Wages	
Other please specify	

- 5. Provide details of any corrective actions taken or underway to address significant risks/concerns arising from the assessments at Question 4 above.:** Not Applicable

PRINCIPLE 6: BUSINESSES SHOULD RESPECT AND MAKE EFFORTS TO PROTECT AND RESTORE THE ENVIRONMENT:

Essential Indicators

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

Parameter	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Total electricity consumption (A)	5616.47	4225.86
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	-	-
Total energy consumption (A+B+C)	5616.47	4225.86
Energy intensity per rupee of turnover (Total energy consumption/ turnover in rupees)	0.000002292	0.000002510
Energy intensity (optional)- the relevant metric may be selected	-	-

Note : Indicate if any independent assessment / evaluation / assurance has been carried out by any external agency ? (Y/N) If yes, name of the external agency: Not Applicable

- 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. :** Not Applicable

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

Parameter	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Water Withdrawal by source (in kilolitres)		
(i) Surface Water	--	--
(ii) Ground Water	--	--
(iii) Third Party water	100	60
(iv) Seawater/desalinated water	--	--
(v) Others	--	--
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	100	60
Total volume of water consumption (in kilolitres)	100	60
Water Intensity per rupee of turnover (water consumed / turnover)	0.00000004081 kl/₹	0.00000003564 kl/₹
Water Intensity (optional) – the relevant metric may be selected by the entity	--	--

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If Yes, name of the external agency. Not applicable

4. Provide the following details related to water discharged

Parameter	FY 2025 – 26 (Current Financial Year)	FY 2024 - 25 (Previous Financial Year)
Water discharge by destination and level of treatment (in kilolitres)		
i)To Surface water		
- 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)	--	--

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If Yes, name of the external agency. Not Applicable

5. **Has the entity implemented a mechanism for Zero Liquid Discharge? If Yes, Provide details of its coverage and implementation.** Not Applicable
6. **Please provide details of air emissions (other than GHG emissions) by the entity, in the following format. NIL**

Parameter	Please specify unit	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
NO _x	--	NA	NA
SO _x	--	NA	NA
Particulate matter (PM)	--	NA	NA
Persistent organic pollutants (POP)	--	NA	NA
Volatile organic compounds (VOC)	--	NA	NA
Hazardous air pollutants (HAP)	--	NA	NA
Others – please specify	--	NA	NA

Note : : Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency ? (Y/N) If yes, name of the external agency. Not applicable

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

Parameter	Unit	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Total Scope 1 emissions (Break up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	Not applicable	Not applicable
Total Scope 2 emissions (Break up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	Not applicable	Not applicable
Total Scope 1 and Scope 2 emissions per rupee of turnover	-	-	--
Total Scope 1 and Scope 2 emissions intensity (optional) – the relevant metric may be selected by the entity	-	-	-

Note: Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency ? (Y/N) If yes, name of the external agency. Not applicable

8. **Does the entity have any project related to reducing Green House Gas emission? If Yes, than provide details.** No

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

Parameter	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Total Waste generated (in Kg)		
Plastic waste (A)	260 kg	100 kg
E – waste (B)	-	-
Bio – medical waste (C)	-	-
Construction and demolition waste (D)	-	-
Battery waste (E)	-	-
Radioactive waste (F)	-	-
Other Hazardous waste. Please specify. If any (G)	-	-
Other Hazardous waste generated (H). Please specify. If any (Break up the composition i. e by materials relevant to the sector)	-	-
Total (A+ B + C+ D +E +F +G +H)	260 kg	100 Kg
For each category of waste generated , total waste recovered through recycling , re- using or other recovery operations (in metric tonnes)		
Category of waste		
i) Recycled	-	-
ii) Re -used	-	-
iii) other recovery operations	Sold	Sold
Total	-	-
For each category of waste generated , total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
i)Incineration	-	-
ii)landfilling	-	-
iii)Other disposal Operations	-	-
Total	-	-

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

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.**

The Company has established a robust and comprehensive waste management system across its manufacturing facilities, firmly anchored in the principles of Reduce, Reuse, Recycle, Recover and Responsible Disposal. This system reflects the Company's commitment to environmental sustainability and legal compliance.

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.** Not Applicable

S No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval/ clearance are being compiles with? (Y/N)
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			If no, the reasons thereof and corrective action taken, if any.
	NA	NA	NA

12. Details of environmental impact assessments of projects undertaken by the entity based on applicable laws in the current financial year: Not Applicable

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes/ No)	Results communicated in public domain (Yes/ No)	Relevant web link
--	--	--	--	--	--

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:

Yes. The Company complies with all applicable environmental laws/ regulations/ guidelines in India.

Leadership Indicators

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

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

(i) **Name of the area:** Danga

(ii) **Nature of operations:** Manufacturing of Transformers

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

Parameter	Current Financial Year (FY 2025 – 26)	Previous Financial Year (FY 2024 – 25)
Water withdrawal by source (in kilolitres)		
i) Surface water	--	--
ii) Ground water	--	--
iii) Third party water	--	--
iv) Seawater/ Desalinated water	--	--
v) Others	--	--
Total volume of water withdrawal (in kilolitres)	--	--
Total volume of water consumption (in kilolitres)	--	--
Water intensity per rupee of turnover (water consumed/ turnover)	--	--
Water intensity (optional) - the relevant metric may be selected by the entity	--	--
Water discharge by destination and level of treatment (in kilolitres)		
i) Into Surface water		
- No treatment	--	--
- With treatment – please specify level of treatment	--	--
ii) Into Groundwater		
- No treatment	--	--
- With treatment – please specify level of treatment	--	--
iii) Into 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)	--	--

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If Yes, name of the external agency. Not Applicable

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

Parameter	Unit	FY 2025 – 26 (Current Financial Year)	FY 2024 - 25 (Previous Financial Year)
Total Scope 3 emissions (Break – up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	Not applicable	Not applicable
Total Scope 3 emissions per rupee of turnover	Not applicable	Not applicable	Not applicable
Total Scope 3 emissions intensity (optional) - the relevant metric may be selected by the entity	Not applicable	Not applicable	Not applicable

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

3. With respect to the ecologically sensitive areas reported at Question 10 Essential Indicators above , provide details of significant direct & indirect impact of the entity on biodiversity in such areas along with prevention and remediation activities: Not Applicable
4. If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions / effluent discharge / waste generated, please provide details of the same as well as outcome of such initiatives, as per the following format:

Sr. No	Initiative undertaken	Details of the initiative (Web – link , if any, may be provided along – with summary)	Outcome of the initiative
1.	Eliminated single-use plastic from plant	Reduction in usage of single use plastic from the manufacturing plants	To achieve pre-defined sustainable roadmap pf the Company

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

As a manufacturing entity, Marsons acknowledges the inherent exposure to a range of technical and operational risks that may impact its business continuity. These include, but are not limited to, technology disruptions, supply chain interruptions, natural disasters, civil unrest and cyber threats. Recognizing the critical importance of operational resilience, the Company has undertaken comprehensive initiatives in Crisis management and Business Continuity Planning to ensure timely response, effective recovery and mitigation of potential disruptions to its time sensitive operations.

6. **Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard.:** Not Applicable
7. **Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts. :** 70% of the Company's value chain partners – measured by the value of business conducted have been assessed for their environmental impact. The evaluation was carried out using the Company's standardized Sustainable Supply Chain Management checklist, which focuses on key environmental performance parameters. The initiative reflects Marsons Commitment to fostering environmental responsibility across its supply chain and promoting sustainable sourcing practices.

PRINCIPLE 7 BUSINESS, WHEN ENGAGING IN INFLUENCING PUBLIC AND REGULATORY POLICY, SHOULD DO SO IN A MANNER THAT IS RESPONSIBLE AND TRANSPARENT:

Essential Indicators

- 1.
- a. **Number of affiliations with trade and industry chambers/associations:** The Company is associated with 2 industry chambers
- b. **List the top 10 trade and industry chambers/associations (determined based on the total numbers of such body) the entity is a member of/affiliated to.**

Sr. No	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/associations (State/ National)
1	Confederation of Indian Industry (CII)	State & National
2	Indian Electrical & Electronics Manufacturer's Association (IEEMA)	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.:** Not Applicable

Leadership Indicators

1. **Details of public policy positions advocated by the entity :** Not applicable

S No	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually / Half yearly / Quarterly / Others – Please Specify)	Web Link , if available
--	--	-	None	--	--

PRINCIPLE 8 BUSINESS SHOULD PROMOTE INCLUSIVE GROWTH AND EQUITABLE DEVELOPMENT:

Essential Indicators

1. **Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current financial year:** Not available as SIA was not applicable in the reporting year.

Name and brief details of project	SIA Notification No.	Date of Notification	Whether conducted by independent external agency (Yes/No)	Result communicated in public domain (Yes/No)	Relevant Web Link
--	--	--	--	--	--

2. **Provide Information on project(s) for which Rehabilitation and Resettlement (R&R) is being undertaken by your entity, in the following format:** Not Available as R&R not applicable in the reporting year.

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	Amount paid to PAFs in the FY (In INR)
--	--	-	--	--	--	--

3. **Describe the mechanisms to receive and redress grievances of the community:** We have established grievance redressal mechanism. Community members may raise concerns or lodge complaints through the Company's dedicated number or official email address, both of which are publicly available on the Company's website. All such submissions are diligently monitoring, appropriately addressed and systematically documented in accordance with the provisions of the Company Whistleblower Policy.

The Company has established a structured mechanism for receiving and addressing concerns raised by members of the community. A dedicated complaint register is maintained with the manufacturing facility to document and monitor community-related grievances. Site representatives actively engage actively with local communities to ensure that any issues are resolved in a timely and respectful manner.

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

	Current Financial Year FY 2025 – 26	Previous Financial Year FY 2024 – 25
Directly sourced from MSMEs/small producers	46.66%	58.78%
Sourced directly from within India	100%	100%

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	Current Financial Year FY 2025 – 26	Previous Financial Year FY 2024 – 25
Rural	-	-
Semi-urban	-	-
Urban	100	100
Metropolitan	-	-

Leadership Indicators

1. **Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments (Reference : Question 1 of Essential Indicators above) : Not Applicable**

Details of negative social impact identified	Corrective action taken
None	--

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

S. No	State	Aspirational District	Amount spent (In INR)
1	Gujarat	Ahmedabad	1900000
2	West Bengal	Kolkata	100000

- 3.
- a) **Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized / vulnerable groups? (Yes/No):** No, the Company does not have such policy as contracts are awarded on merit and not on preference.
- b) **From which marginalized / vulnerable groups do you procure?** Not Applicable
- c) **What percentage of total procurement (by value) does it constitute?** Not Applicable

4. **Details of the benefits derived and shared from the intellectual properties owned or acquired by your entity (in the current financial year), based on traditional knowledge:** Not Applicable

S. No.	Intellectual Property based on traditional knowledge	Owned/Acquired (Yes/No)	Benefit shared (Yes/ No)	Basis of calculating benefit share
--	--	--	--	--

5. **Details of corrective actions taken or underway, based on any adverse order in intellectual property related disputes wherein usage of traditional knowledge is involved:** Not Applicable

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

6. **Details of beneficiaries of CSR Projects:** Not Applicable

S. No	CRS Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	--	--	--
2	--	--	--

PRINCIPLE 9 BUSINESS SHOULD ENGAGE WITH AND PROVIDE VALUE TO THEIR CONSUMERS IN A RESPONSIBLE MANNER:

Essential Indicators

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

The Customers may lodge complaints through the Company's official contact number, email or by submitting written communication to the designated officer of the respective branch or region. Upon receipt of a valid complaint, the marketing officer promptly forwards the matter to the technical team while keeping the Strategic Business Unit (SBU) Head informed. Appropriate action is then initiated to resolve the issue to the customer's satisfaction within a mutually agreed timeframe.

Customer feedback is also actively monitored, recorded and analyzed to identify areas for improvement. Corrective actions are taken wherever necessary to enhance customer experience and ensure service excellence.

2. **Turnover of products and /services as a percentage of turnover from all products/services that carry information about Environmental & Social parameters relevant to the product, safe & responsible usage and Recycling &/ or safe disposal:**

The Company's all product and/ services carry information about the environmental and social parameters, safety information, recycling and safe disposal through product manual provided along with the product.

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

3. **Number of consumer complaints in respect of the Data privacy, advertising, Cyber-Security, Delivery of essential services, Restrictive Trade Practices, Unfair Trade Practices & Other Received & pending during current & previous FY:**

Particulars	FY 2025 – 26 (Current Financial Year)		Remarks	FY 2024 – 25 (Previous Financial Year)		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data Privacy	0	0	NA	0	0	NA
Advertising	0	0	NA	0	0	NA
Cyber -security	0	0	NA	0	0	NA
Delivery of essential services	0	0	NA	0	0	NA
Restrictive Trade Practices	0	0	NA	0	0	NA
Unfair Trade practices	0	0	NA	0	0	NA
Other	0	0	NA	0	0	NA

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

	Number	Reasons for recall
Voluntary recalls	NIL	NIL
Forced recalls	NIL	NIL

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, the Company has established a comprehensive framework and process to address cybersecurity and data privacy risk. The Cybersecurity and Risk Management Policy outlines the governance, technical safeguards and operational protocols in place to protect the Company's information assets. The policy is accessible via the Company's official website at Policies - Marsons Limited.

To strengthen cybersecurity awareness, regular training sessions are conducted for employees. The Company follows a structured data Retention Policy, under which obsolete or unused data is systematically archived and purged. Access to IT infrastructure is role-based and tightly controlled.

Additionally, all servers and databases associated with hosted applications are being upgraded to ensure high availability and operational resilience. Critical systems are routinely subjected to disaster recovery testing to validate preparedness and continuity capabilities.

These integrated policies and practices underscore the Company's commitment to safeguarding digital assets, ensuring regulatory compliance and maintaining stakeholder trust.

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: NIL

During the financial year, the Company did not encounter any issues pertaining to advertising, and delivery of essential services, cyber security and customer data privacy. There were no instances of product recalls, nor was there any recurrence of such events. Furthermore, no penalties were imposed, nor were any actions initiated by regulatory authorities in relation to product or service safety deficiencies.

7. Provide the following information relating to data breaches:

- Number of instances of data breaches: NIL
- Percentage of data breaches involving personally identifiable information of customers: NIL
- Impact, if any, of the data breaches: Not applicable

Leadership Indicators

- Channels / platforms where information on products and services of the entity can be accessed (Provide web link, if available):** The information on products and services are available on the Company website at www.marsonsonline.com.
- Steps taken to inform and educate consumers about safe and responsible usage of products and /or services:** The Company informs and educates customers regarding safe and responsible usage of its products through product manuals, operating instructions, technical specifications, safety guidelines and customer support. Customers are provided appropriate guidance on installation, operation, maintenance and handling of products. The Company also addresses customer queries, complaints and feedback relating to product safety, performance and usage and provides necessary technical assistance wherever required
- Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services:** The usage of products and services is outlined in Product Operational Manuals.
- Does the entity display product information on the product over and above what is mandated as per local laws?(Yes/No/Not Applicable) If yes, provide details in brief, Did your entity carry out any survey with regard to consumer satisfaction relating to the major products/ services of the entity, significant locations of operation of the entity as a whole? (Yes/No):** Yes, products/ services of the Company adhere to all relevant laws and applicable regulations including product labelling.
- Provide the following information relating to data breaches:**
 - Number of instances of data breaches along – with impact: NIL
 - Percentage of data breaches involving personally identifiable information of customers.: NIL