



INSOLATION ENERGY LTD.



CIN: L40104RJ2015PLC048445

04th September, 2026

To,
The Manager,
Listing Department
BSE Limited
Floor 25, P J Towers,
Dalal Street,
Mumbai – 400 001
BSE Scrip Code: 543620

To,
The Manager,
Listing Department
National Stock Exchange of India Limited
'Exchange Plaza' C-1, Block G,
Bandra Kurla Complex, Bandra (E),
Mumbai - 400 051
NSE Symbol: INA

Subject: Business Responsibility and Sustainability Report ("BRSR") for the financial year 2025-26

Dear Sir/Madam,

Pursuant to Regulation 34(2)(f) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed the Business Responsibility and Sustainability Report ("BRSR") of the Company for the financial year 2025-26.

Kindly take the same on your records.

**Thanking You,
For and on behalf of Insolation Energy Limited**

NITESH SHARMA
SHARMA

Digitally signed by
NITESH SHARMA
Date: 2026.09.04
16:35:49 +05'30'

**Nitesh Sharma
Company Secretary & Compliance Officer
ACS: 66702
Encl: As above**

Listed at:



BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING FOR FINANCIAL YEAR 2025-26

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1.	Corporate Identity Number (CIN) of the Company	L40104RJ2015PLC048445
2.	Name of the Listed Entity	Insolation Energy Limited
3.	Year of Incorporation	2015
4.	Registered Office Address	C-02, New Aatish Market Extension, Mansarovar, Jaipur - 302020, Rajasthan, India
5.	Corporate Address	C-02, New Aatish Market Extension, Mansarovar, Jaipur - 302020, Rajasthan, India
6.	E-mail	cs@insolationenergy.in
7.	Telephone	0141-2996001
8.	Website	https://insolationenergy.in
9.	Financial Year for which reporting being is done	2025-26
10.	Name of the Stock Exchanges(s) where shares are listed	BSE Ltd. & National Stock Exchange of India Ltd.
11.	Paid up Capital	Rs. 22,04,49,375 /- (Rupees Twenty Two Crore Four Lakh Forty Nine Thousand Three Hundred Seventy Five Only)
12.	Name and contact details (telephone, e-mail address) of the person who may be contacted in case of any queries on the BRSR Report	Name: Nitesh Sharma Designation: Company Secretary & Compliance Officer Telephone: - 0141-2996001 Email: cs@insolationenergy.in
13.	Reporting Boundary (Standalone/Consolidated)	The disclosures made in the BRSR Report are on the Consolidated basis. Here, it is referred to as "Company" or "Insolation".
14.	Name of assurance provider	Not Applicable
15.	Type of assurance obtained	Not Applicable

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	Manufacturing	Manufacturing of Solar Panel	99.08%

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	Solar Module (Non conventional Energy apparatus) Manufacturing Unit	35105	99.08%

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	4	2	6
International	0	0	0

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	26
International (No. of Countries)	0

b. What is the contribution of exports as a percentage of the total turnover of the entity? NIL
c. A brief on types of customers: The Company has established a strong presence in the solar energy industry, serving more than 40,000 customers through a robust network of over 1,000 channel partners across 250+ districts in India. Its diverse customer base includes residential, commercial, industrial, and institutional segments, reflecting the Company's commitment to delivering reliable and high-quality solar energy solutions.

IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	%(B / A)	No. (C)	%(C / A)
EMPLOYEES						
1.	Permanent (D)	394	357	90.61%	37	9.39%
2.	Other than Permanent (E)	0	0	0%	0	0%
3.	Total employees (D + E)	394	357	90.61%	37	9.39%
WORKERS						
4.	Permanent (F)	327	318	97.25%	9	2.75%
5.	Other than Permanent (G)	753	751	99.73%	2	0.27%
6.	Total workers (F + G)	1080	1069	98.98%	11	1.02%

b. Differently abled Employees and workers:

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

21. Participation/Inclusion/Representation of women

	Total (A)	No. & percentage of Females	
		No. (B)	% (B / A)
Board of Directors	10	3	30%
Key Management Personnel	4	0	0%

Notes: (i) KMPs are the Managing Director, Whole Time Director, Chief Financial Officer and Company Secretary & Compliance Officer.

(ii) The above details of BOD and KMP are as on 31st March 2026.

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

	FY 2025-26			FY 2024-25			FY 2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	5.83%	3.77%	7.71%	12.0 %	10.00%	11.00%	0.33%	0.33%	0.66%
Permanent Workers	9.59%	0.00%	9.59%	15.00%	13.00%	14.00%	0.21%	0.00%	0.21%

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

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

S. No.	Name of the holding/ subsidiary/associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/NO)
1	Insolation Green Energy Private Limited	Wholly Owned Subsidiary	100.00	Yes
2	Insolation Green Infra Private Limited	Subsidiary	80.00	Yes
3	MGVI Green Infra One Private Limited	Subsidiary	60.00	Yes
4	MGVI Green Infra Two Private Limited	Subsidiary	60.00	Yes
5	MGVI Green Infra Three Private Limited	Subsidiary	60.00	Yes
6	MGVI Green Infra Four Private Limited	Subsidiary	60.00	Yes
7	MGVI Green Infra Five Private Limited	Subsidiary	60.00	Yes
8	MGVI Green Infra Private Limited	Associate	49.00	No
9	GDIPL Solar Raj Project One Private Limited	Associate	49.00	No
10	GDIPL Solar Raj Project Two Private Limited	Associate	49.00	No
11	DRIPL Solar Raj Project Ten Private Limited	Associate	49.00	No
12	GCPL Solar Two Private Limited	Associate	49.00	No
13	MGP Green Infra Private Limited	Step Down Subsidiary	60.00	No
14	VJMG Green Infra Private Limited	Step Down Subsidiary	60.00	No

15	MGVJ Green Infra Private Limited	Step Down Subsidiary	60.00	No
16	MVS Green Infra Private Limited	Step Down Subsidiary	60.00	No
17	JRD Green Infra Private Limited	Step Down Subsidiary	60.00	No
18	ENS Green Infra Private Limited	Step Down Subsidiary	60.00	No
19	PED Green Infra Private Limited	Step Down Subsidiary	60.00	No
20	MGVJ Green Infra One Private Limited	Step Down Subsidiary	100.00	No
21	PED Green Infra One Private Limited	Step Down Subsidiary	100.00	No
22	MVS Green Infra One Private Limited	Step Down Subsidiary	100.00	No
23	JRD Green Infra One Private Limited	Step Down Subsidiary	100.00	No
24	ENS Green Infra One Private Limited	Step Down Subsidiary	100.00	No
25	MGP Green Infra One Private Limited	Step Down Subsidiary	100.00	No
26	MPNG Green Infra Private Limited	Step Down Subsidiary	100.00	No
27	PRJG Green Infra Private Limited	Step Down Subsidiary	100.00	No
28	VNPG Green Infra Private Limited	Step Down Subsidiary	100.00	No
29	DGEJ Green Infra Private Limited	Step Down Subsidiary	100.00	No
30	JEMP Green Infra Private Limited	Step Down Subsidiary	100.00	No
31	NEPG Green Infra Private Limited	Step Down Subsidiary	100.00	No
32	EVNJ Green Infra Private Limited	Step Down Subsidiary	100.00	No
33	DMGN Green Infra Private Limited	Step Down Subsidiary	100.00	No
34	NSJG Green Infra Private Limited	Step Down Subsidiary	100.00	No
35	SRJG Green Infra Private Limited	Step Down Subsidiary	100.00	No
36	MPGE Green Infra Private Limited	Step Down Subsidiary	100.00	No
37	HVJN Green Infra Private Limited	Step Down Subsidiary	100.00	No
38	GRJP Green Infra Private Limited	Step Down Subsidiary	100.00	No
39	VJMG Green Infra One Private Limited	Step Down Subsidiary	100.00	No
40	DEGP Green Infra Private Limited	Step Down Subsidiary	100.00	No
41	EGPN Green Infra Private Limited	Step Down Subsidiary	100.00	No
42	MJEV Green Infra Private Limited	Step Down Subsidiary	100.00	No
43	PHDJ Green Infra Private Limited	Step Down Subsidiary	100.00	No

44	NRJG Green Infra Private Limited	Step Down Subsidiary	100.00	No
45	GNVP Green Infra Private Limited	Step Down Subsidiary	100.00	No
46	MGPE Green Infra Private Limited	Step Down Subsidiary	100.00	No
47	PRMJ Green Infra Private Limited	Step Down Subsidiary	100.00	No
48	NVJG Green Infra Private Limited	Step Down Subsidiary	100.00	No
49	PGNJ Green Infra Private Limited	Step Down Subsidiary	100.00	No
50	SRGE Green Infra Private Limited	Step Down Subsidiary	100.00	No
51	DJRG Green Infra Private Limited	Step Down Subsidiary	100.00	No
52	HEPJ Green Infra Private Limited	Step Down Subsidiary	100.00	No
53	RDPJ Green Infra Private Limited	Step Down Subsidiary	100.00	No
54	VJPG Green Infra Private Limited	Step Down Subsidiary	100.00	No
55	EGJM Green Infra Private Limited	Step Down Subsidiary	100.00	No
56	VEMJ Green Infra Private Limited	Step Down Subsidiary	100.00	No
57	GNPR Green Infra Private Limited	Step Down Subsidiary	100.00	No
58	PJGN Green Infra Private Limited	Step Down Subsidiary	100.00	No
59	DVJG Green Infra Private Limited	Step Down Subsidiary	100.00	No
60	GDRV Green Infra Private Limited	Step Down Subsidiary	100.00	No
61	GNJM Green Infra Private Limited	Step Down Subsidiary	100.00	No
62	GVHJ Green Infra Private Limited	Step Down Subsidiary	100.00	No
63	HPJG Green Infra Private Limited	Step Down Subsidiary	100.00	No
64	PDJN Green Infra Private Limited	Step Down Subsidiary	100.00	No
65	EGHR Green Infra Private Limited	Step Down Subsidiary	100.00	No
66	JENP Green Infra Private Limited	Step Down Subsidiary	100.00	No
67	VJEG Green Infra Private Limited	Step Down Subsidiary	100.00	No
68	NGRJ Green Infra Private Limited	Step Down Subsidiary	100.00	No
69	MGJR Green Infra Private Limited	Step Down Subsidiary	100.00	No
70	EGRJ Green Infra Private Limited	Step Down Subsidiary	100.00	No
71	GJPN Green Infra Private Limited	Step Down Subsidiary	100.00	No
72	HGJP Green Infra Private Limited	Step Down Subsidiary	100.00	No

73	JGVR Green Infra Private Limited	Step Down Subsidiary	100.00	No
74	PDGN Green Infra Private Limited	Step Down Subsidiary	100.00	No
75	RJGM Green Infra Private Limited	Step Down Subsidiary	100.00	No
76	GRMJ Green Infra Private Limited	Step Down Subsidiary	100.00	No
77	MGNJ Green Infra Private Limited	Step Down Subsidiary	100.00	No
78	GRHE Green Infra Private Limited	Step Down Subsidiary	100.00	No
79	DJEM Green Infra Private Limited	Step Down Subsidiary	100.00	No
80	NRGE Green Infra Private Limited	Step Down Subsidiary	100.00	No
81	HVGM Green Infra Private Limited	Step Down Subsidiary	100.00	No
82	EGJP Green Infra Private Limited	Step Down Subsidiary	100.00	No
83	GNHR Green Infra Private Limited	Step Down Subsidiary	100.00	No
84	PEMJ Green Infra Private Limited	Step Down Subsidiary	100.00	No
85	VJNR Green Infra Private Limited	Step Down Subsidiary	100.00	No
86	JRGM Green Infra Private Limited	Step Down Subsidiary	100.00	No
87	MGJN Green Infra Private Limited	Step Down Subsidiary	100.00	No
88	JHVG Green Infra Private Limited	Step Down Subsidiary	100.00	No
89	PRGE Green Infra Private Limited	Step Down Subsidiary	100.00	No

Note 1 - From Sr. No. 8 to 12, all companies are Associate Companies of the Company. Insolation Green Infra Private Limited, a Subsidiary of the Company, holds 49% stake in each of the aforesaid Associate companies.

Note 2 - From Sr. No. 13 to 19, all companies are step down subsidiaries of the Company. Insolation Green Energy Private Limited, a Wholly Owned Subsidiary of the Company, holds 60% stake in aforesaid step down subsidiary companies.

Note 3 - From Sr. No. 20 to 89, all companies are step down subsidiaries of the Company. Insolation Green Energy Private Limited, a Wholly Owned Subsidiary of the Company, holds 100% stake in aforesaid step down subsidiary companies.

VI. CSR Details

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

(ii) Turnover (in Rs.): Rs. 9,802.52 Lakhs

(iii) Net worth (in Rs.): Rs. 44,185.98 Lakhs

(IV) Total CSR Spent (in Rs.): Rs. 10.50 Lakhs

*We have mentioned the CSR detail on standalone basis.

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaint filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes	0	0	-	0	0	-
Investors (other than shareholders)	Yes	0	0	-	0	0	-
Shareholders	Yes	1	0	All the complaints duly resolved by Company	0	0	-
Employees and workers	Yes	0	0	-	0	0	-
Customers	Yes	0	0	-	0	0	-
Value Chain Partners	Yes	0	0	-	0	0	-
Other (please specify)	None	0	0	-	-	-	-

If yes then provide web link for grievance redressal policy: <https://insolationenergy.in/investors/policy>

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

Sr. No.	Material issued 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	Water Conservation and Management	Risk	High water consumption without adequate replenishment measures can increase the company's operational costs and reduce overall efficiency.	We invest in water-saving technologies and advanced cleaning methods, including robotic cleaning techniques at our operational locations. Additionally, we also conduct water use assessments to improve the efficiency of our water	Negative

				management initiatives. We aim to implement robotic cleaning to prevent using freshwater for module cleaning at all upcoming locations.	
2	Social and environmental compliance	Risk	Compliance with laws and regulations	To ensure social and environmental compliance.	Negative
3	Waste and Hazardous Materials Management	Risk	Inadequate waste management practices can lead to the wastage of resources, increasing the operational cost and reducing overall efficiency. It can also pose health and safety risks to employees, nearby communities, and the environment, potentially leading to legal liabilities and negative public perception.	Company have a well-established waste management practice in place which ensure the appropriate waste disposal as per the waste category defined by the State Pollution Control Board.	Negative
4	Human Capital Development	Risk	Insufficient training and development can lead to insufficient skills and knowledge for the future, thus hampering the growth of the employees and company growth. Poor workforce planning and persistent talent gaps in high growth areas can lead to an overreliance on existing staff to pick up the slack,	•Company meticulously identifies training needs by assessing competency through forms and one-on-one discussions, which inform the creation of Individual Development Plans (IDPs) •Company proactively plan the workforce requirements by meeting with department heads	Negative

			which can cause employee stress, burnout, and turnover.	and key stakeholders to gather input and identify gaps in our current organisational structure. •A strategic workforce plan is developed to help us make informed decisions about talent acquisition and retention	
		Opportunity	Training employees can lead to employee growth, retention, and increased productivity, thus lowering production costs. Capability gaps can be closed through detailed future workforce scenario analysis and forecasting workforce requirements based on the business strategy.	-	Positive
5	Employee Engagement	Risk	Low employee engagement can make employees feel less valued, leading to lower productivity or high attrition.	Company well-rounded employee engagement and satisfaction approach includes financial, health, wellness, and family benefits.	Negative
		Opportunity	Improving employee engagement by providing fair remuneration, social security, job security, and well-being measures can increase productivity.	-	Positive
6	Data security, privacy, and cybersecurity	Risk	Cyber-attacks result in leaks, thefts, or losses of customer (B2B)	Company's IT team ensures continuous monitoring of our	Negative

			data that can lead to reputational damage.	cybersecurity system, enabling us to detect and respond to any security incidents.	
		Opportunity	Leveraging new technologies can prevent cyber-attacks and train employees periodically.	-	Positive
7	Customer Opportunity	Opportunity	Customer relationship Management plays a significant role in our business operations.	-	Positive
8	Skill Development	Opportunity	Creating a best employee experience and gaining recognition as one of the good employers in our main operating areas will aid us in attracting, hiring, and retaining talented individuals.	-	Positive
9	Operational Efficiency and New Business Opportunities	Opportunity	Technological advancements can increase efficiency. Innovative solutions lead to cost reductions, create new job opportunities, manage competition, and ensure long term success.	-	Positive
10	Product Quality	Opportunity	Continuously refining and enhancing product quality through active feedback collection presents a significant opportunity for us. By prioritizing	-	Positive

			customer and stakeholder input, the Company can identify areas for improvement, address potential issues proactively, and ensure that its products consistently meet or exceed market expectations.		
11	Business Ethics and Transparency	Risk	Delayed or inadequate disclosure of evidence of corrupt practices and anticompetitive behavior may pose regulatory, reputational, and legal risks and can lead to exclusion from contracts. Exclusion may further affect the company's future earnings, increasing the risk premium the company must pay for debt or equity.	•Company maintain regular communication with all stakeholder groups through our comprehensive stakeholder engagement process. All our stakeholders are updated on the company's performance through Annual Report, by disclosing of Quarterly, Half Yearly and Yearly results on Stock Exchange and Company website. •Company have stringent policies and whistleblower mechanisms to prevent unethical business practices.	Negative
		Opportunity	Adhering to relevant laws and promoting fair business practices can enhance the company's reputation, while strategic partnerships can lead to synergies,	-	Positive

			increased market access, and shared resources, fostering a more sustainable and competitive business environment.		
12	Corporate Governance	Risk	A weak governance structure can lead to corrupt practices, negatively impacting the reputation, employee morale and productivity. Poor governance may also result in investor mistrust impacting long term financial health of Company.	Your Company have a strong governance framework led by a diverse board of directors and an experienced leadership team. We ensure diversity among board members, with 50% independent directors.	Negative
13	Organisational Culture	Opportunity	A collaborative organizational culture can encourage employees to share ideas, improving loyalty and satisfaction.	-	Positive
14	Risk Management	Opportunity	Enhanced risk awareness and emergency preparedness can help foresee risks that may emerge due to climate change, regulations, and geopolitical developments. Mitigating these risks can ensure business continuity, strong financial performance, and regulatory resilience.	-	Positive
15	Supply Chain Management	Risk	Raw materials often have environmental and social	Company assess the suppliers' ESG performance while considering	Negative

			externalities and can disrupt operations due to community protests, legal or regulatory action and increased cost of extraction. Cases of child labour and forced labour or any other human rights-related aspects across the organisation may lead to statutory violations.	country-specific, commodity specific, and sector-specific risks.	
16	Innovation and R&D	Opportunity	Investing in research and development, product testing, and continuous improvement can lead to innovative products that meet customers' needs and exceed their expectations.	-	Positive

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

Principles and Abbreviations:

- 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: Business 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	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes									
1.a. Whether your entity’s policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes								
b. Has the policy been approved by the Board? (Yes/No)	Yes								
c. Web Link of the Policies, if available	https://insolationenergy.in/investors/policy								
2.Whether the entity has translated the policy into procedures. (Yes / No)	Yes								
3.Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes								
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 Company's policies are aligned with the applicable principles of the National Guidelines on Responsible Business Conduct (NGRBC). The Company has adopted and complies with internationally recognized management systems and product standards, as applicable, including ISO 9001 (Quality Management Standard), ISO 14001:2015 (Environmental Management System), ISO 45001:2018 (Occupational Health and Safety Management System), as well as BIS, IEC, ALMM, UL, CE, and TUV NORD certifications for its products and operations.								
5.Specific commitments, goals and targets set by the entity with defined timelines, if any.	Company is committed to expanding market presence through continuous technological advancements and strategic partnerships which is well aligned with the company's purpose, guided by strong governance and sustainability. Company had worked to embed this sustainability commitment into our strategy, our business processes and decision-making.								
6.Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	We are progressing well on all our key material topics.								
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)

Dear Stakeholders,

I am pleased to present the Business Responsibility and Sustainability Report of Insolation Energy Limited, which reaffirms our deep commitment to sustainability and to the principles of Environmental, Social, and Governance (ESG) principles.

Environmental Responsibility: The company understand the critical importance of minimizing our ecological footprint and actively contributing to a sustainable future. As a renewable energy company, our core business model is inherently aligned with environmental stewardship. However, we continuously strive to enhance our environmental performance through innovation, efficiency, and responsible resource management.

Social Responsibility: Our engagement with local communities has long been a cornerstone of our growth journey. One of the key challenges we continue to address is ensuring that our social impact initiatives result in sustained, long-term benefits for the communities in which we operate. To this end, we are focused on capacity-building

initiatives, including livelihood enhancement for local residents. These efforts are guided by a commitment to inclusive growth and social equity.

Governance: Transparent and ethical governance is the bedrock of our business operations. Maintaining a high standard of corporate governance across a diverse portfolio spread over hundreds of decentralized and often remote operating locations is always a critical challenge. We take pride that our Company has consistently and successfully maintained a robust governance framework, with all our projects adhering to stringent regulatory and compliance standards. Looking ahead, we are committed to continual improvement to raise the bar even higher.

In conclusion, our Business Responsibility and Sustainability Report underscores our unwavering dedication to ESG principles and our mission to create lasting positive impact. We remain steadfast in our pursuit of sustainability and are confident that, together with your continued support, we can pave the way for a greener, more inclusive, and responsible future for generations to come.

8.Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr. Manish Gupta Chairman & Wholetime Director (DIN: 02917023) and Mr. Vikas Jain (DIN: 00812760) Managing Director oversees the implementation in consultation with various functional heads.
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.	The relevant policies are implemented and administered by the respective Departmental Heads under the overall supervision of the Management. The Management is responsible for monitoring, reviewing, and overseeing the effective implementation of these policies across the Company.

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	All the policies of the Company are approved by the Board and reviewed periodically or on a need basis by the Managing Director as a part of ESG review. During the review, the effectiveness of the Policies is evaluated and necessary amendments to Policies and procedures are implemented.																	
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	The Company complies with the extant regulations and principles as are applicable.																	

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
	Regularly, the Board of Directors and Management assess the Company's compliance with its established policies.								

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

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the Principles material to its business (Yes/No)	Not Applicable								
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
The entity does not have the financial or/human and technical resources available for the task (Yes/No)									

It is planned to be done in the next financial year (Yes/No)	
Any other reason (please specify)	

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

PRINCIPLE 1: BUSINESS 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 person in respective category covered by the awareness programmes
Board of Directors	5	Organizational Performance, RPT Framework, Board Effectiveness, Code of Conduct and Code of Fair Disclosure for the prohibition of Insider Trading and unpublished price sensitive information. Impact: Improved organizational alignment with ESG governance practices, driven by enhanced awareness and capacity building through training initiatives.	100%
Key Managerial Personnel	5	Organizational Performance, RPT Framework, Board Effectiveness and Code of Conduct and Code of Fair Disclosure for the prohibition of Insider Trading and unpublished price sensitive	100%

		information. Impact: Improved organizational alignment with ESG governance practices, driven by enhanced awareness and capacity building through training initiatives	
Employees other than BoD and KMPs	16	POSH, Presentation Skills, Plant Visit, Induction, Team Building, Code of Conduct, Conducting training & grooming sessions, ERP training, Hazard Identification and Risk Assessment, Human Rights, Anti-Corruption, Anti-Bribery and Conflict of Interest, Plant Performance, Project Management, Team building activities, Health and well being activities. Impact: Strengthened adherence to ESG governance practices across the organization through targeted awareness and capacity-building initiatives.	100%
Workers	12	Safety trainings.	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):

Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine	Nil				
Settlement					
Compounding fee					
Non-Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions		Brief of the Case	Has an appeal been preferred? (Yes/No)

Imprisonment	Nil
Punishment	

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

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

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

Yes, the Company's Code of Business Ethics includes a clear mandate against corruption and bribery. The Company adopts a zero-tolerance approach towards bribery and corruption, committed to acting professionally, fairly, and with integrity in all its business dealings across all verticals. The Policy link is <https://insolationenergy.in/investors/policy>

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Directors	Nil	
KMPs		
Employees		
Workers		

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

	FY 2025-26 (Current Financial Year)		FY 2024-25 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil			
Number of Complaints received in relation to issues of Conflict of Interest of KMPs				

7. Provide details of any corrective action taken or underway on issues related to fines / penalties / action taken by regulators/law enforcement agencies/ judicial institutions, on cases of corruption and conflicts of interest.: Not Applicable (No such cases on corruption and conflicts of interest)

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Number of days accounts payables	40.05	24.87

9. Open-ness of business

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

Parameter	Metrics	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Concentration of purchases	a.Purchases from trading houses as % of total purchases	1.28%	1.15%
	b.Number of trading houses where purchases are made from	365	134
	c.Purchases from top 10 trading houses as % of total purchases from trading houses	0.96%	0.97%
Concentration of sales	a.Sales to dealers /distributers as % of total sales	11.61%	12.44%
	b.number of distributers /dealers to whom sales are made	82	93
	c.sales to top 10 dealers as % of total sales to dealers/distributers	10.33%	10.43%
Shares of RPTs in	a.Purchases(Purchases with related parties/total purchases)	0.00%	4.21%
	b.Sales(Sales to related parties/Total purchases)	0.00%	3.51%
	c.Loans and advances(Loans and advances given to related parties/ Total Loans and Advances)	0.00%	10.78%
	d.Investments(Investments in related parties/ Total Investments made)	91.48%	87.46%

LEADERSHIP INDICATORS

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

Total Number of Awareness Programmes held	Topics/Principles covered under the training	% age of value chain partners covered(by value of business done with such partners) under the awareness programmes
1	Supplier's Code of Conduct	100

2. Does the entity have processes in place to avoid/ manage conflict of interests involving members of the board?(YES/NO)if Yes, provide details of the same:

Yes, Company has a well-established and approved policies such as the Code of Conduct for Directors and Senior Management, available on company's website. This policy applies to all individuals working for the Company (any existing or new entities under INA Group) at all levels and grades. This includes directors, senior management, officers, employees (whether permanent or other than permanent), Key Managerial Personnel, consultants, contractors, trainees, casual workers and agency staff, volunteers, interns, agents, sponsors, or any other person associated with the Company, or any of its subsidiaries or their employees, wherever located. It defines a conflict of interest as any situation where a member's private interest interferes or appears to interfere with the company's interests. It explicitly outlines expectations for members to act in the

best interests of the company, free from external influences. Employees including Key Management Personnel of Company shall always act in the company's best interests and ensure that any business or personal association including close personal relationships which they may have, does not create a Conflict of Interest with their roles and duties in the company or the operations of the company. Further, employees shall not engage in any business, relationship or activity, which might conflict with the interest of the company. Moreover, the directors, on an annual basis, also declare their interest in other entities, so that the Company can map and track the transactions with entities in which Directors are 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.

(Rs in Lakh)

	FY 2025-26 (current financial year)	FY 2024-25 (previous financial year)	Details of improvements in environmental and social impacts
R&D	0.00%	0.00083%	This represents the total R&D expense incurred by the Company which also includes investments in specific technologies to improve the Environmental and Social impacts.
Capex	31.98%	-	Power Generation from solar PV modules i.e sunlight does not produce harmful carbon dioxide emission that leads to climate change.

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

The Company focuses on reduced use of toxic substances, conservation of natural resources, minimisation of waste generation & release of pollutants/emissions, maximising reusability and recyclability across value chain, prohibiting the use of forced, child labor, complying with applicable wage and hour laws, ensuring safe and healthy working environment for employees/workers. ensuring safe/ clean/ secure accommodation to employees/workers, ensuring no discrimination on basis of race/ color/ gender/ age/ nationality/ religion/ sexual orientation/ marital status/ citizenship/ disability/medical condition and community welfare.

b. If yes, what percentage of inputs were sourced sustainably?
We are constantly working to maintain 100% sourcing.

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.

Yes, our product is completely recyclable as we can segregate Aluminium, glass, solar cells and encapsulation after end of product end of life.

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

Yes. Extended Producer Responsibility (EPR) is applicable to Company for Plastic waste management, The waste Management procedures adhere to the principles of Extended Producer Responsibility (EPR) guidelines and the waste is appropriately handled by authorized third-party vendors. Efforts are being made to develop strategies that enhance waste management efficiency and effectiveness.

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.
----------	---------------------------	---------------------------------	--	---	--

In today's world, Access to reliable electric power is now considered as one of the basic necessity for society and human development. Environmental concerns have been incorporated in the design and business by adopting criteria for site selection. At all the project sites of the Company, conformance to environmental norms, safety, occupational health of the employees (permanent / contract) is considered a priority. The Company is working towards zero incidents across all plants. The Company also has Risk Identification and management framework across all operations and corporate office.

2. If there are any significant social or environmental concern 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/service	Description of the risk/ concern	Action Taken
Nil	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 output material	Recycled or re-used input materials to the total material	
	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Not Applicable	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 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Re-used	Recycled	Safely Disposed	Re-used	Recycled	Safely Disposed
Plastic (including packaging)	Nil Hazard waste, Nil E waste and plastic waste is 100% recycled.					
E-waste						
Hazardous waste						
Other waste						

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

Indicated product strategy	Reclaimed product and their packaging materials as % of total products sold in respective category
Nil	Nil

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	357	357	100%	0	0	0	0%	357	100%	0	0
Female	37	37	100%	0	0	37	100%	0	0%	0	0
Total	394	394	100%	0	0	37	9.39%	357	90.61%	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 worker 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 worker											
Male	318	318	100%	0	0%	0	0%	318	100%	0	0%
Female	9	9	100%	0	0%	9	100%	0	0%	0	0%
Total	327	327	100%	0	0%	9	2.75%	318	97.25%	0	0%
Other than Permanent worker											
Male	751	751	100%	0	0%	0	0%	751	100%	0	0%
Female	2	2	100%	0	0%	2	100%	0	0%	0	0%
Total	753	753	100%	0	0%	2	0.27%	751	99.73%	0	0%

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Cost incurred on well being measures as a % of total revenue of the company	0.11%	0.07%

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

Benefits	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	100%	Y	100%	100%	Y
Gratuity	100%	100%	N.A.	100%	100%	NA
ESI	100%	100%	Y	100%	100%	Y
Other – please specify	Nil	Nil	Nil	Nil	Nil	Nil

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.

The Company is committed to embracing inclusion and diversity in its campuses. The Company's facilities have the necessary infrastructure in place to ensure access and inclusion for differently

abled staff and visitors.

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

The Company encourages diversity in the workplace. Insolation Energy Limited is an Equal Opportunity Employer and does not follow or support any discrimination based on caste, gender, sexual orientation, religion, ethnicity or physical disabilities. All employees are expected to be respectful towards each other and not promote or tolerate any form of discrimination. The Policy can be accessed here: <https://insolationenergy.in/investors/policy>

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

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

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

Indicated product strategy	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	•HR Department •Reporting Manager •Ethics/Whistleblower mechanism •Internal grievance redressal process
Other than Permanent Workers	Suggestion box is provided at workplace and also HR department is there to receive and redress the Grievances.
Permanent Employees	•HR Department •Reporting Manager •Ethics/Whistleblower mechanism •Internal grievance redressal process
Other than Permanent Employees	Suggestion box is provided at workplace and also HR department is there to receive and redress the Grievances.

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

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total employees / workers in respective category (A)	No. of employees / workers respective category, who are part of association (s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees / workers respective category, who are part of association (s) or Union (D)%	(D / C)
Total Permanent employees	394	-	-	139	-	-

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total employees / workers in respective category (A)	No. of employees /workers respective category, who are part of association (s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees / workers respective category, who are part of association (s) or Union (D)%	(D / C)
Male	357	-	-	121	-	-
Female	37	-	-	18	-	-
Total Permanent Workers	327	-	-	106	-	-
Male	318	-	-	99	-	-
Female	9	-	-	7	-	-

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	357	357	100%	320	89.64 %	121	121	100%	96	79.34 %
Female	37	37	100%	37	100%	18	18	100%	18	100%
Total	394	394	100%	357	90.61 %	139	139	100%	114	82.01 %
Workers										
Male	318	318	100%	290	91.19 %	99	99	100%	80	80.81 %
Female	9	9	100%	9	100%	7	7	100%	7	100%
Total	327	327	100%	299	91.44 %	106	106	100%	87	82.08 %

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

We have a robust performance management process which includes a comprehensive strategy designed to cater to employee aspirations. The process allows for performance and career development communication between employees and their managers. It also assists employees in developing a career plan and facilitating growth across the organization. Several mechanisms have been developed to enable communication and feedback while balancing past performance and future expectations.

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	357	357	100%	121	121	100%
Female	37	37	100%	18	18	100%
Total	394	394	100%	139	139	100%

Workers

Male	318	318	100%	99	99	100%
Female	9	9	100%	7	7	100%
Total	327	327	100%	106	106	100%

10. Health and safety management system:

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

Yes, the Company has implemented an Occupational Health and Safety Management System across its manufacturing facilities to promote a safe and healthy workplace. The plants are equipped with essential fire safety infrastructure, including fire and smoke detectors, fire extinguishers, and sprinkler systems, which are regularly inspected and maintained through defined maintenance processes. Drinking water quality is periodically tested through approved laboratories, and air quality assessments are conducted at regular intervals. Each facility is equipped with first aid facilities, wheelchairs, and foldable stretchers to address emergency situations. Emergency contact details for relevant authorities, including police, ambulance, hospitals, and facility management, are displayed prominently at the workplace.

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

The Company has an internal team that conducts periodic risk assessments, workplace inspections, Job Safety Analysis(JSA), Hazard Identification and Risk Assessment.

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

Yes, Ensuring the reporting of workplace hazards is paramount for improving Health & Safety performance. We actively encourage all personnel involved in project execution, to identify and report hazards whenever they arise.

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

Yes, the permanent employees and contract labour have access to non-occupational medical and healthcare services.

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

Safety Incident/Number	Category*	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Lost Time injury Frequency Rate (LTIFR)(per one million-person hours worked)	Employees	-	-
	Workers	-	-

Total recordable work-related injuries	Employees	-	-
	Workers	-	-
No. of fatalities	Employees	-	-
	Workers	-	-
High consequence work-related injury or ill-health (excluding fatalities)	Employees	-	-
	Workers	-	-

* Including in the contract workforce

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

Your Company is committed to improving employee safety, health, and well-being by identifying, assessing, and mitigating all risks and hazards. Time to time safety training provided to employees and learned staff are taken to make the workplace safe and healthy. We have safety measures on all the machines to prevent accidents.

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

	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	Nil	Nil	Nil	Nil	Nil	Nil
Health & Safety	Nil	Nil	Nil	Nil	Nil	Nil

14. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	The company periodically reviews and assesses the effectiveness of health and safety practices, working conditions of its offices on 100% basis. No assessment has been done by statutory authorities or third parties.
Working Conditions	

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.

Time to time safety training provided to employees to make the workplace safe and healthy. We have safety measures on all the machines to prevent accidents.

No material safety incidents occurred during the reporting period. The Company continues to implement preventive safety measures, periodic audits, training programmes and risk assessments to strengthen workplace safety.

LEADERSHIP INDICATOR

1. Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Y/N) (B) Workers (Y/N). Yes, to provide protection and assistance to the employees in times of uncertainty and distress, Company have implemented a insurance policy. Its purpose is to safeguard and support employees during unfortunate circumstances.

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

Company carries out regular reviews and checks to ensure compliance with statutory obligations pertaining to employees in our value chain, including the minimum wages and social security benefits.

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

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

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

Yes, the Company provides training and career development opportunities to its employees which allows them smooth transition into different career fields.

5. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	We expect our partners to comply with government policies related to health and safety & working condition.
Working Conditions	

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.

During the reporting period, no significant risks/concerns were identified from assessments of health and safety practices and working conditions of value chain partners.

PRINCIPLE 4: BUSINESS 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 has established a structured stakeholder identification and prioritisation process based on the extent to which stakeholders influence, or are impacted by, the Company's operations, products, services, and value chain. Stakeholders are identified through regular business interactions, materiality assessments, regulatory requirements, and management inputs. The process enables the Company to prioritise engagement based on stakeholder influence, dependency, expectations, and the Company's actual and potential economic, environmental, and social impacts.

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

Stakeholder Group	Whether identified as vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly/ others –please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Customers / Clients	No	Business Meetings, Grievance redressal mechanism, Media platforms, client satisfaction survey.	Need Based	Customer satisfaction and feedback, project delivery, timeline, Timely and proactive communication on reconciliation and settlements.
Suppliers / Subcontractors	No	One on one engagement continuously to fulfil the requirements and resolve the issues.	Need Based	Need and expectation, supply chain issue, need for awareness and other training, their regulatory compliance, Providing corrective action plans to suppliers.
Employees & workforce	No	Direct interaction, Feedback, regular communications, newsletter, departmental, meetings, training programs, and Employee engagement programmes.	Regular	Providing a safe work environment, Ensuring employee engagement and career development, Instituting meaningful well-being measures that focus on inclusion, Employees' growth and benefits, their expectation, volunteering, career

				growth, professional development and continuing education and skill training etc.
Investors and Shareholders	No	Investors Meets, Press Releases, Financial Results, Annual Reports, AGM, (Shareholders interaction), stock exchange filings and corporate website.	Regular	To understand their need and expectations, which are material to the Company. Key topics are the company's financial performance etc.
Local Communities	Yes	Interviews, Regular Meetings, CSR Project implementation.	Regular and need-based	Local hiring, wherever possible, CSR projects for community development.
Media	No	Interviews, Press releases, Digital platforms, Social media posts.	Regular and need-based	Transparent communication, Investment in community development.
Regulatory Authorities	No	Direct interactions, Routine filing of reports, Regulatory audits and inspections, Annual Reports, Industry forums.	Regular and need-based	Monitoring compliance with laws and regulations, Payment of statutory dues, Submission of information and reports.
KMPs and Board of Directors	No	Investor meets, Annual General Meeting, Direct interaction, Board Meetings and Committee Meetings.	Regular	Maintaining effective governance by implementing strong corporate governance and an Enterprise Risk Management (ERM) framework.

LEADERSHIP INDICATORS

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

Company recognizes stakeholders as individuals or groups that influence or are impacted by its business operations. Through a structured stakeholder mapping process, the Company identifies key stakeholders based on their relevance, influence, and impact. These include customers, employees, suppliers, investors, local communities, NGOs, and regulatory authorities.

The Company is committed to maintaining transparent and meaningful stakeholder engagement. ESG-related consultations are led by the respective functional departments, with regular

interactions helping identify and prioritize material ESG issues. Stakeholders can engage with the Company through Annual General Meetings (AGMs) and a dedicated email-based feedback mechanism.

Feedback received from stakeholders is integrated into the Company's decision-making and strategy, supporting continuous improvement in its economic, environmental, and social performance while strengthening long-term stakeholder relationships.

Engagement with stakeholders is an ongoing effort, proactively led by our company's leadership. Additionally, we have established a Board-level 'Stakeholder Relationship Committee' to assist the Board in overseeing the effective and efficient service and protection of stakeholders' interests, including but not limited to shareholders, bondholders, other security holders, credit rating agencies, regulators, and clients.

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

Yes, such instances are provided as follows:

Employees as a stakeholder group - Initiatives to enhance the work environment and employee well-being, employee training and development.

Workforce as a stakeholder group - Measures to foster a safe, healthy, and inclusive work environment, Accessible grievance redressal mechanisms to address workforce concerns.

Local Communities as a stakeholder group - Promotion of local employment opportunities wherever feasible, Strategic investments in local infrastructure and sanitation projects.

Key Managerial Personnel as a stakeholder group - Regular engagement on strategic priorities, business performance, and emerging risks, Robust governance practices, including compliance, ethics, and risk management frameworks.

We are committed to enhancing the quality of life in the communities surrounding our operations. Prior to commencing construction activities, we actively engage with local communities to understand their needs, priorities, and aspirations. These insights enable us to design and implement targeted initiatives that address the most significant local challenges and create lasting social value.

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

The Company engages with vulnerable and marginalised stakeholder groups, particularly local communities residing around its project locations, through regular consultations, community meetings, and CSR initiatives. Feedback received during these interactions helps identify local development priorities such as sanitation, infrastructure, healthcare, education, and livelihood opportunities. Based on these consultations, the Company undertakes appropriate CSR initiatives, promotes local employment opportunities wherever feasible, and maintains continuous dialogue to address community concerns. During the reporting period, no significant grievances from vulnerable or marginalised stakeholder groups were reported.

PRINCIPLE 5: BUSINESS SHOULD RESPECT AND PROMOTE HUMAN RIGHTS

ESSENTIAL INDICATORS

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

Category	FY 2025-26 (current financial year)			FY 2024-25 (previous financial year)		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
Employees						
Permanent	394	394	100%	139	139	100%
Other than permanent	0	0	0%	0	0	0%
Total	394	394	100%	139	139	100%
Workers						
Permanent	327	327	100%	106	106	100%
Other than permanent	753	753	100%	176	176	100%
Total	1080	1080	100%	282	282	100%

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

Category	FY 2025-26 (current financial year)					FY 2024-25 (previous financial year)				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Permanent	394	0	0%	394	100%	139	0	0%	139	100%

Male	357	0	0%	357	100%	121	0	0%	121	100%
Female	37	0	0%	37	100%	18	0	0%	18	100%
Other than Permanent	0	0	0%	0	0%	0	0	0%	0	0%
Male	0	0	0%	0	0%	0	0	0%	0	0%
Female	0	0	0%	0	0%	0	0	0%	0	0%

Workers

Permanent	327	0	0%	327	100%	106	0	0%	106	100%
Male	318	0	0%	318	100%	99	0	0%	99	100%
Female	9	0	0%	9	100%	7	0	0%	7	100%
Other than Permanent	753	0	0%	753	100%	176	0	0%	176	100%
Male	751	0	0%	751	100%	172	0	0%	172	100%
Female	2	0	0%	2	100%	4	0	0%	4	100%

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

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BOD)	5	1,25,000	3	61,75,000
Key Managerial Personnel	4	1,77,49,998	0	0
Employees other than BOD and KMP	353	4,27,236	37	5,79,600
Workers	318	3,18,000	9	3,34,176

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

	FY 2025-26 (Current financial year)	FY 2024-25 (Previous financial year)
Gross wages paid to females as % of total wages	3.82%	11.09%

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, The Company has designated senior management and relevant committees to oversee human rights-related matters as part of its ESG governance framework. The Company follows a zero-tolerance approach towards violations of human rights and has established a Vigil Mechanism/Whistle Blower Policy for reporting concerns.

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

The Company has established multiple grievance redressal mechanisms, including employee

grievance channels, the Vigil Mechanism/Whistle Blower Policy, the Prevention of Sexual Harassment (POSH) framework, and departmental escalation mechanisms. These mechanisms enable employees and other stakeholders to confidentially report concerns relating to human rights, discrimination, harassment, unethical conduct, or other workplace issues without fear of retaliation.

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

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

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
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
Complaint on POSH upheld	Nil	Nil

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

During the reporting period, all Board members and senior management personnel affirmed their compliance with the Company's Code of Conduct. Our Code of Conduct establishes the standards of ethical behaviour expected from all employees, members of the Board of Directors, suppliers, vendors, contractors, and other business partners. It promotes integrity, fairness, accountability, and compliance with all applicable laws, regulations, and internal policies across our operations.

The Company is committed to fostering an inclusive and respectful workplace where all individuals are treated fairly and with dignity. We maintain a zero-tolerance approach towards discrimination and harassment of any kind. Discrimination based on race, colour, religion, ethnicity, gender, sexual orientation, age, disability, protected veteran status, or any other legally protected characteristic is strictly prohibited. To reinforce these principles, all new employees receive Code of Conduct training as part of the induction programme, followed by an annual

reaffirmation of their commitment to comply with the Code. In addition, employees undergo regular awareness programmes on workplace ethics, discrimination, and the prevention of sexual and non-sexual harassment. These programmes also cover reporting mechanisms and escalation procedures to encourage timely reporting of concerns without fear of retaliation.

The Company's Prevention of Sexual Harassment (POSH) Policy provides a robust framework for addressing complaints related to sexual harassment. Such complaints are handled by the Internal Complaints Committee (ICC) in accordance with applicable legal requirements. All proceedings are conducted with strict confidentiality, and established procedures ensure protection of complainants against any form of retaliation.

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

Yes. Human rights requirements form an integral part of our business agreements and contracts, as applicable. We expect our employees, suppliers, vendors, contractors, and other business partners to uphold the principles of human rights, ethical conduct, non-discrimination, fair labour practices, and compliance with all applicable laws and regulations. These expectations are communicated through contractual obligations, the Company's Code of Conduct, and relevant agreements, with business partners expected to adhere to these standards throughout their engagement with the Company.

10. Assessments for the year:

We have established systems to ensure compliance with applicable regulatory requirements, including business ethics and human rights standards. Our Code of Conduct sets clear expectations for employees and suppliers regarding ethical behaviour and respect for human rights. To prevent child labour, age verification is mandatory during recruitment. Human rights and business ethics are also covered as part of the employee induction programme to promote awareness and compliance.

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

Note: The assessments were carried out by internally.

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. Awareness Training is provided to all the employees.

LEADERSHIP INDICATORS

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

The Company has established robust mechanisms to address human rights grievances. During FY 2025-26, no human rights-related grievances were reported; accordingly, no business processes required modification as a result of grievance resolution.

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

The Company is committed to protecting and respecting Human Rights and remedying rights violations in case they are identified; for example, issues relating to human tracking, forced labour, child labour, freedom of association, right to collective bargaining, equal remuneration and discrimination. The Company works towards providing equal employment opportunity, ensuring distributive, procedural, and interactional fairness, creating a harassment-free, safe environment and respecting fundamental rights. As an equal opportunity employer, no discrimination is tolerated on any aspect. The Company is esteemed as a great place to work and plans to conduct a human rights due diligence survey in the coming years.

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?

The Company's facilities are well-equipped for differently-abled visitors. We are continually working to improve our infrastructure to enhance accessibility for all.

4. Details on assessment:

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

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: BUSINESS SHOULD RESPECT AND MAKE EFFORTS TO PROTECT AND RESTORE THE ENVIRONMENT

ESSENTIAL INDICATORS

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

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
From renewable sources		
Total electricity consumption (A)	6,543.83	3,994.60
Total fuel consumption (B)	-	-
Energy consumption through other source (C)	-	-
Total energy consumption (A + B + C)	6,543.83	3,994.60
From non-renewable sources		
Total electricity consumption (D)	60,087.03	15,093.81
Total fuel consumption (E)	476.42	203.81
Energy consumption through other sources (F)	-	-
Total energy consumed from non-renewable sources (D+E+F)	60,563.45	15,297.62
Total energy consumed (A+B+C+D+E+F)	67,107.28	19,292.22
Energy intensity per rupee of turnover (total energy consumed/revenue from operations)	0.0000031271	0.0000014465
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	-	-
Energy intensity in terms of physical output	-	-
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

* Previous year numbers are restated and regrouped/reclassified for comparative financial presentation.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) No

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

No, the PAT scheme is 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) Groundwater	-	30,000
(iii) Third party water	5,236	-
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	5,236	30,000
Total volume of water consumption (in kilolitres)	5,236	30,000

Water intensity per rupee of turnover (total Water consumption / revenue from operations)	0.000000244	0.0000022493
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) Total water consumption / Revenue from operations adjusted for PPP)	-	-
Water intensity in terms of physical output	-	-
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) N

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)		
STP Treated water Consumed in Plantation		
(i) To Surface water		
- No treatment	-	-
-With treatment – please specify level of treatment	-	26,000
(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)	-	26,000

Details:-

PH 6.5 to 8.5

TSS <100mg/Ltr

BOD5 <30mg/Ltr

COD <250mg/Ltr

Oil & Grease <10PPM

Treated water utilised for Gardening purpose.

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.

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

Not Applicable, The solar panel manufacturing and Renewable energy generation business does not involve any liquid discharge that could affect the environment or the water resources. Therefore, the company is not subject to the regulations, or the permits related to liquid waste

management. As we are in the solar panel manufacturing and Renewable energy generation business, there is no discharge of water. The water used for washing solar panels is either evaporated or absorbed into the ground. At the sites, water is used for domestic purposes and the rest of the water is absorbed in the soak pit.

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

Parameter	Please specify unit	FY 2025-26	FY 2024-25
Nox	The Company does not have any significant process-related air emissions. Air emissions are limited to occasional operation of diesel generator (DG) sets during power outages. Emissions are maintained within the limits prescribed under applicable environmental regulations. Accordingly, no significant NOx, SOx, PM, VOC or other air pollutant emissions were recorded during the reporting period.		
SOx			
Particulate matter (PM)			
Persistent organic pollutants (POP)			
Volatile organic compounds (VOC)			
Hazardous air pollutants (HAP)			
Other – Please specify			

Note: Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. No, there are no air emissions other than DG it uses when it power used.

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

Parameter	Unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into Co2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	-	-
Total Scope 2 emissions (Break-up of the GHG into Co2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	-	-
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions/ Revenue from operations)		-	-
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)		-	-
Total Scope 1 and Scope 2 emission intensity in terms of physical output		-	-
Total Scope 1 and Scope 2 emission 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.

No

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

INA is committed to the responsible and efficient utilization of natural resources across its operations. As part of its sustainability initiatives, the company has implemented energy- and water-conservation measures, including the installation of energy-efficient lighting systems and sensor-based water taps at its offices to optimize resource consumption.

INA has also installed solar power projects at its manufacturing facilities and Corporate Office in Jaipur, Rajasthan. These renewable energy initiatives aim to reduce dependence on electricity sourced from the State Distribution Company (DISCOM), thereby contributing to a significant reduction in greenhouse gas (GHG) emissions. Through the increased adoption of renewable energy and continuous improvement in energy efficiency, INA remains committed to reducing its environmental footprint and promoting a sustainable energy mix across its operations.

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 metric tonnes)		
Plastic waste (A)	12.72	26.40
E-waste (B)	-	2.40
Bio-medical waste (C)	-	-
Construction and demolition waste (D)	-	-
Battery waste (E)	-	-
Radioactive waste (F)	-	-
Other Hazardous waste. Please specify, if any. (G) {Used Oil}	-	-
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	-	-
Total (A + B + C + D + E + F + G + H)	12.72	28.80
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.0000000006	0.0000000022
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)(Total waste generated / Revenue from operations adjusted for PPP)	-	-
Waste intensity in terms of physical output	-	-
Waste intensity (optional) – the relevant metric may be selected by the entity.	-	-
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	Yes	
(ii) Re-used	No	
(iii) Other recovery operations	No	
Total		
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	No	
(ii) Landfilling	No	
(iii) Other disposal operations	No	
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.

No

10. Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by 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 implemented a comprehensive waste management system across all its establishments, aligned with applicable environmental regulations and industry best practices. In solar PV module manufacturing, the company ensures that its operations are conducted in an environmentally responsible manner, with no significant waste generation that could adversely impact the environment or employee health. The manufacturing process does not involve the use of hazardous chemicals in production or other operational activities; therefore, no hazardous waste is generated from these operations.

Packaging materials generated during operations are responsibly managed and sent for recycling through authorized recyclers. The company also fulfills applicable Extended Producer Responsibility (EPR) obligations for relevant packaging materials, supporting sustainable waste management practices and the principles of a circular economy.

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

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

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

Name & brief detail of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
Nil					

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

S. No.	Specify the law/regulation /guidelines which was not complied with	Provide details of the non-compliance	Any fines/penalties/action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
Yes, the Company is complying with all applicable environmental laws / regulations / guidelines including Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act and Environment Protection Act and rules thereunder.				

LEADERSHIP INDICATOR

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: Jaipur, Rajasthan
- (ii) Nature of operations: Manufacturing of Solar Panels and Generation of power using Renewable sources of Energy.
- (iii) Water withdrawal, consumption and discharge 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) Groundwater	-	30,000
(iii) Third party water	5,236	-
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres)	5,236	30,000
Total volume of water consumption (in kilolitres)	5,236	30,000
Water intensity per rupee of turnover (Water consumed / turnover)	0.000000244	0.0000002
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.

No independent assessment, evaluation, or assurance has been conducted by an external agency.

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	-	-
Total Scope 3 emissions per rupee of turnover		-	-
Total Scope 3 emission 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.

No independent assessment, evaluation, or assurance has been conducted by an external agency.

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

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	Installation of rooftop solar power systems	Solar PV installed at manufacturing facilities and corporate office	Reduced dependence on grid electricity & avoided GHG emissions
2	Robotic solar module cleaning	Water-efficient robotic cleaning	Reduced water consumption
3	LED lighting	Energy-efficient lighting	Lower electricity consumption

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

Yes. The Company has a comprehensive Business Continuity and Disaster Management Plan designed to ensure resilience and the uninterrupted continuation of critical business operations during unforeseen events. The plan addresses potential risks arising from natural disasters, fire, cyber incidents, technology failures, supply chain disruptions, and other operational emergencies. It includes preventive and mitigation measures, incident response procedures, data backup and recovery mechanisms, business continuity protocols, communication frameworks, and employee health and safety measures. The plan is reviewed and updated periodically, with regular risk assessments, awareness initiatives, and testing conducted to strengthen preparedness and enable timely recovery while minimizing operational and financial impact.

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.

During the reporting period, no significant adverse environmental impacts arising from the Company's value chain were identified. Hence, no mitigation or adaptation measures taken by the Company.

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

No value chain partners were assessed for environmental impacts during the reporting period.

8. How many green credits have been generated or procured: Not applicable.

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

ESSENTIAL INDICATORS

1. a. Number of affiliations with trade and industry chambers/ associations. 9

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

S. No.	Name of the trade and industry chambers / associations	Reach of trade and industry chambers/ associations (State/National)
1	Federation of Rajasthan Trade & Industry (FORTI)	State
2	Federation of Indian Chambers of Commerce and Industry (FICCI)	National
3	Confederation of Indian Industry (CII)	National
4	Indian Solar Manufacturers Association (ISMA)	National
5	All India Solar Industries Association (AISIA)	National
6	North India Module Manufacturer Association (NIMMA)	State
7	PHD Chamber of Commerce and Industry (PHDCCI)	National
8	BNI Royals	National
9	Corporate Connection	National

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

Name of authority	Brief of the case	Corrective action taken
There has been no case against us related to anti-competitive conduct.		

LEADERSHIP INDICATOR

1. Details of public policy positions advocated by the entity:

S. No	Public policy advocated	Methods resorted for such advocacy	Whether the information available in the public domain? (yes/no)	Frequency of review by board (Annually/Half yearly /quarterly others please specify)	Web link if available
-------	-------------------------	------------------------------------	--	--	-----------------------

There is no direct representation made, but participation happened through Industry Associations of which Director is the member. Also, there are some advocacy positions which are confidential and hence cannot be disclosed in the public domain. Moreover, we have given our suggestions to the government on industry matters.

PRINCIPLE 8: BUSINESSES SHOULD PROMOTE INCLUSIVE GROWTH AND EQUITABLE DEVELOPMENT

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

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
Not applicable					

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

S.No	Name of the project for which R&R is ongoing	State	District	No. of project affected families(PFAs)	% of PFAs covered by R&R	Amount paid to PFAs in the FY (In INR)
Not applicable						

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

The Company has established mechanisms to receive and address grievances from local communities through regular stakeholder consultations, community meetings, CSR engagement, site-level interactions, and direct communication with project representatives. Community concerns are documented, assessed, and addressed by the relevant functional teams in a timely manner. Significant issues, if any, are escalated to senior management for appropriate resolution. The Company periodically reviews community feedback to strengthen stakeholder engagement and improve project implementation.

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

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Directly sourced from MSMEs/small producers	2.23%	11.87%
Directly from within India	56.98%	82.13%

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Rural	8.88%	18.9%
Semi-Urban	43.55%	14.3%
Urban	41.05%	18.3%
Metropolitan	6.52%	48.5%

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

LEADERSHIP INDICATOR

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

Details of negative social impact identified	Corrective action taken
Not applicable	

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

S.No.	State	Aspirational District	Amount spent (In INR)
1	Rajasthan	Jaipur	115.15*

* Consolidated

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

No

(b) From which marginalized /vulnerable groups do you procure? : Not applicable

(c) What percentage of total procurement (by value) does it constitute? : Not applicable

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

S.No	Intellectual property based on traditional knowledge	Owned/ acquired (yes/no)	Benefits shared (yes/no)	Basis of calculating benefit share
Not applicable				

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

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

6. Details of beneficiaries of CSR Projects:

S.No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	The CSR expenditure have been incurred for: -Social Welfare & Healthcare. -Renewable Energy, Green Technology, Civilian Action for Save Environment and Reducing Global Warming. -Education Environment Protection.	The project has long term benefits for diverse populations, including vulnerable and marginalized groups.	

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

ESSENTIAL INDICATORS

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

We have unique Number: 0141-2996001, 2996002, E-mail: enquiry@insolationenergy.in and feedback form for receiving consumer response and complaints. We regularly conduct customer satisfaction surveys to obtain feedback from customers. The survey helps us understand the feedback of the customers on various products and quality parameters that we have identified. The results of the surveys are analysed and discussed in detail internally and are then taken forward for implementation. There is also a mechanism available for registering and resolving customer complaints. Timely resolution of complaints and corrective/ preventive action are important aspects of the process. Customer complaints are also holistically studied, and data trends are analysed on a regular basis.

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

	As a percentage to total turnover
Environmental and social parameters relevant to the product	Not applicable, considering the nature of Company's product and services offerings.
Safe and responsible usage	
Recycling and/or safe disposal	

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

	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	NIL	NIL	NIL	NIL	NIL	NIL
Advertising	NIL	NIL	NIL	NIL	NIL	NIL
Cyber-security	NIL	NIL	NIL	NIL	NIL	NIL
Delivery of essential services	NIL	NIL	NIL	NIL	NIL	NIL
Restrictive Trade Practices	NIL	NIL	NIL	NIL	NIL	NIL
Unfair Trade Practices	NIL	NIL	NIL	NIL	NIL	NIL
Other	NIL	NIL	NIL	NIL	NIL	NIL

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

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

5. Does of 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 cybersecurity and data privacy framework to safeguard its information assets and ensure the confidentiality, integrity, and availability of data. The framework includes policies and procedures covering information security, access controls, data protection, cyber risk management, incident response, vulnerability management, employee awareness, and regulatory compliance.

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.

During the reporting period, no incidents were reported in relation to advertising and delivery of essential services, cyber security and customer data privacy, recurrence of product recalls, or any penalties/actions taken by regulatory authorities concerning the safety of products or services. Accordingly, no corrective actions were required or are currently underway in these areas. The Company continues to maintain robust systems, policies, and controls to ensure compliance with applicable regulations and to proactively mitigate potential risks across these aspects.

7. Provide the following information relating to data breaches:

- a. Number of instances of data breaches: NIL
- b. Percentage of data breaches involving personally identifiable information of customers: NIL
- c. Impact, if any, of the data breaches: No data breaches were reported during the reporting period; therefore, there was no impact on customer data, operations, or the Company's stakeholders.

LEADERSHIP INDICATOR

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

Yes, The Information is available on the Company's website - <https://insolationenergy.in/> By visiting the website, one can gain a comprehensive understanding of the entity's operations, performance, and future plans. The website provides detailed information on the Company's vision, mission, values, projects, achievements, sustainability, Investor, and governance. The website also offers various resources for investors, such as financial reports, presentations, and investor relations contacts.

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

We have provided our customers with product manuals that include all relevant details, such as handling, storage, and usage instructions. Our teams stay in regular contact with customers to address any questions they may have about using the products. Additionally, we take steps to educate consumers about safe and responsible usage through various exhibitions and our social media channels.

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

The Company informs customers of any anticipated disruption through its Sales and Key Account Management teams using verbal and written communication. Customers are notified promptly, and appropriate mitigation measures and alternative arrangements are discussed to minimize the impact and ensure business continuity.

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

Yes, the Company provides product information that goes beyond the requirements prescribed under applicable local laws. Wherever relevant, company supplements mandatory disclosures with additional technical information, including test certifications that detail the chemical and mechanical properties of its products. This enhanced level of disclosure promotes transparency, supports quality assurance, and enables customers to make well-informed purchasing and usage decisions.