August 26, 2026

To,
Listing Department
National Stock Exchange of India Limited
Exchange Plaza, Plot No. C-1, G Block
Bandra-Kurla Complex,
Bandra (E), Mumbai – 400051

SYMBOL: SMARTEN
ISIN: INE14GK01016

Sub: Submission of Business Responsibility and Sustainability Report (BRSR) for the Financial Year 2025-26

Ref: Pursuant to Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time.

Dear Sir/Madam,

Pursuant to subject referred regulation, please find enclosed herewith the Business Responsibility and Sustainability Report of the Company for the Financial Year 2025-26.

Kindly take the above intimation on your records.

Thanking You.

Yours Faithfully
For Smarten Power Systems Limited
(formerly known as Smarten Power Systems Private Limited)

VANDITA TRIPATHI Digitally signed by VANDITA TRIPATHI Date: 2026.08.26 17:15:47 +05'30'

Vandita Tripathi
Company Secretary& Compliance Officer

Encl:- a/a

Annexure I to Board's Report

Business Responsibility & Sustainability Report

Introduction:

In terms of the Regulation 34(2)(f) of the Listing Regulations, the Business Responsibility Report for the financial year ended March 2026 to provide investors with enhanced disclosure about the ESG practices of the Company, based on National Guidelines for Responsible Business Conduct (NGRBC), consisting of three sections, is set out below:

SECTION A: GENERAL DISCLOSURES

I. Details of the Listed Entity

1. Corporate Identity Number (CIN) of the Listed Entity	L31401HR2014PLC052897
2. Name of the Listed Entity	Smarten Power Systems Limited ("Smarten")
3. Year of incorporation	2014
4. Registered office address	Plot No. 374, Pace City-2, Sector-37, Gurugram, Haryana, India- 122001
5. Corporate address	Plot No. 374, Pace City-2, Sector-37, Gurugram, Haryana, India- 122001
6. E-mail	rahul@smartenpowersystems.com
7. Telephone	+91-9319699755
8. Website	www.smartenpowersystems.in
9. Financial year for which reporting is being done	1st April 2025 to 31st March 2026
10. Name of the Stock Exchange(s) where shares are listed	National Stock Exchange of India Limited (NSE) (NSE Emerge Platform)
11. Paid up Capital	₹19,00,08,000 divided into 1,90,00,800 fully paid-up equity shares of ₹10 each
12. Name and contact of the person who may be contacted in case of any queries on the BRSR report	Ms. Vandita Tripathi Company Secretary & Compliance Officer +91 9319190589 cs@smartenpowersystems.com
13. Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together)	The Company is voluntarily complying with the BRSR disclosure requirements, and the figures and information presented in this report are based on the Company's standalone financial and operational data.
14. Name of assurance provider	Not Applicable
15. Type of Assurance Provided	Not Applicable

II. Product and 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 Electrical Equipment	53%
2.	Trading	Trading of Electrical Equipment	47%

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.	Manufacture of other electrical equipment	27900	90%

Note: Please refer to the Company's website www.smartenpowersystems.in for complete details of products. Operations

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

Location	Number of plants	Number of offices	Total
National	3	1	4
International	0	0	0

19. Markets served by the entity:

a) Number of locations

Locations	Number
National (No. of States)	26 states*
International (No. of Countries)	9

* Includes 2 Union Territory

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

During the Financial Year 2025 - 26, on a standalone basis, export contributed 9% to the total turnover of the Company.

c) A brief on types of customers

The Company primarily operates on a Business-to-Business (B2B) model and follows a distributor-led sales approach. Its products are sold through a network of distributors and business partners, who further cater to the requirements of various customers across different markets.

III. Employees

20. Details as at the end of financial year:

1. 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)	233	228	97.85%	5	2.15%
2.	Other than Permanent (E)	0	0	0	0	0
3.	**Total Employees (D + E)**	**233**	**228**	**97.85%**	**5**	**2.15%**
WORKERS						
4.	Permanent (F)	70	60	85.71%	10	14.29%
5.	Other than Permanent (G)	120	110	91.67%	10	8.33%
6.	**Total workers (F + G)**	**190**	**170**	**89.47%**	**20**	**10.53%**

2. Differently abled Employees and workers:

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

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	6*	1	28.57%
Key Management Personnel	2**	1	50.00%

Notes:

1. Board of Directors includes Managing Director (MD), Chief Executive Officer (CEO) and Whole-Time Directors (WTD) as on March 31, 2026.
2. Key Management Personnel includes Chief Financial Officer and Company Secretary as on March 31, 2026.

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22. Turnover rate for permanent employees and workers

(Disclose trends for the past 3 years)

	FY 2025-26 (Turnover rate in current FY)			FY 2024-25 (Turnover rate in previous FY)			FY 2023-24 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	25.98	20	28.57	30.28	80	32.57	23.52	60	25.29
Permanent Workers	8.69	0	8.69	7.62	0	7.62	3.63	20	60

IV. 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 Ventures	% 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.	Smart-Store International Private Limited	Subsidiary	100 %	No

V. CSR Details

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

(ii) Turnover (in ₹): **2,29,32,13,000 as on 31st March 2026**

(iii) Net worth (in ₹): **81,12,48,000 as on 31st March 2026**

VI. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 2025-26 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 complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	No	0	0	No complaints were filed by communities in any of the principle.	0	0	No complaints were filed by communities in any of the principle.
Investors (other than shareholder)	Yes https://smartenpowersystems.in/wp-content/uploads/2026/01/E-mail-address-for-grievance-redressal.pdf	0	0	No investors are there other than shareholders of the Company.	0	0	No investors are there other than shareholders of the Company.
Shareholders	Yes https://smartenpowersystems.in/wp-content/uploads/2026/01/E-mail-address-for-grievance-redressal.pdf	3	3	All the received complaints were disposed-off during the FY	0	0	No complaints were made by shareholders in any of the principle.
Employees and workers	No https://www.smartenpowersystems.com/wp-content/uploads/2025/01/17.-Whistle-Blower-Vigil-Mechanism-Policy-1.pdf	0	0	No complaints were made by employees and workers in any of the principle.	0	0	No complaints were made by employees and workers in any of the principle.

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 complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Customers	No Customers can file the complaints through public mail ID published on https://smartenpowersystems.in/talk-to-us/	1,36,280*	699	All the 699 pending complaints are resolved till date.	1,21,193*	892	All the 892 pending complaints are resolved till date.
Value Chain Partners	No Value Chain can file the complaints through public mail ID published on https://smartenpowersystems.in/talk-to-us/	0	0	No complaints were filed by the value chain partners' in any of the principle.	0	0	No complaints were filed by the value chain partners' in any of the principle.

* These are the total number of Complaints received by Customers, dealers and distributers.

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

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

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1.	Solar Panels and Solar Batteries – Renewable Energy Solutions	Opportunity	The growing adoption of renewable energy and increasing demand for clean and sustainable energy solutions present significant growth opportunities for the Company. The Company's presence in the solar energy segment, including solar panels and solar batteries, enables it to cater to the increasing demand for renewable energy solutions, support the transition towards cleaner energy and expand its customer base and market presence.	NA	Positive
2.	Corporate Governance	Opportunity	Strong corporate governance practices provide an opportunity for the Company to enhance transparency, accountability and ethical conduct in its operations. Effective governance mechanisms also help strengthen stakeholder confidence, improve decision-making, ensure regulatory compliance and support sustainable long-term growth of the Company.	NA	Positive

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S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
3.	Environmental and Occupational Health & Safety Risk arising from Battery Manufacturing Facility	Risk	The operation of the battery manufacturing facility involves the use of various raw materials and chemicals and manufacturing processes that may pose environmental and occupational health and safety risks. These may include exposure to hazardous substances, workplace accidents, improper handling and storage of materials, generation and disposal of hazardous waste, and potential environmental impacts. Non-compliance with applicable environmental and health and safety requirements may also result in regulatory, financial and reputational risks to the Company.	The Company ensures responsible management and disposal of waste generated during the manufacturing process. Scrap and waste materials are segregated and sold only to registered/authorised vendors for appropriate recycling, recovery or disposal, as applicable. The Company also follows applicable environmental and safety requirements to minimise potential environmental and occupational health and safety risks arising from its manufacturing operations.	Negative

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

This section is aimed at helping businesses demonstrate the structures, polices and processes put in place towards adopting the NGRBC principles and Core elements.

	Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Policy and management processes										
1.	a. Whether your entity's policy /policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	c. Web Link of the Policies, if available	The policies can be accessed via the link https://smartenpowersystems.in/policies/ in relevant sections								
2.	Whether the entity has translated the policy into procedures.(Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3.	Do the enlisted policies extend to your value chain partners? (Yes/No)	No	No	No	No	No	No	No	No	No
4.	Name of the national and international codes/certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	All the policies ae firmly rooted with the NGRBC Principles which align with internationally recognised standards such as ISO 9000, 14000 and 45001, UNGC principles, ILO principles and United Nations Sustainable Development Goals (SDGs)								
5.	Specific commitments, goals and targets set by the entity with defined timelines, if any.	Towards the effectuation of various programs and initiatives in pursuit of the policy of promoting equitable growth and Development, the Company has also been coming to the aid of the local population by providing assistance and succor in various other forms such provision of medical aid, contribution towards religious ceremonies of locals etc.								
6.	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.									
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):	Please refer Chairman's message forming part of Annual Report.								
8.	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	All the Board of Directors (BODs) is responsible for the same.								
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.	All the Board of Directors (BODs) is responsible for the same.								

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 (A)/ Half yearly (H)/ Quarterly (Q)/ Any other – please specify)								
	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Performance against above policies and follow up action	Board of Directors									Policies are reviewed annually and at such intervals as may be required.								
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	Board of Directors									Compliance checks are conducted annually to ensure that the Company is in compliance with all the applicable laws and regulations.								

11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
	No, the Company has robust review mechanisms and internal audit processes to monitor the implementation of key policies. The internal audits and assessments are conducted by the independent firms and major concerns are reported to the Audit Committee.								

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

NOT APPICABLE

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

PRINCIPLE 1:

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

ESSENTIAL INDIACTORS

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

Segment	Total number of training and awareness programs held	Topics/principles covered under the training and its impact	Percentage of persons in respective category covered by the awareness programs
Board of Directors (BOD) & Key Managerial Personnel (KMPs)	3	- Code of Conduct for Board - POSH - Prohibition of Insider Trading	100%
Employees other than BOD & KMPs	2	- Code of Business Conduct - POSH	80%
Workers	2	- Product Training	90%

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	During FY 2025-26, there were no fines / penalties /punishment/ award/ compounding fees/ settlement as specified under Regulation 30 of SEBI (Listing Obligations & Disclosures Requirements) Regulation, 2015.				
Settlement					
Compounding Fee					

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3. Of the instances disclosed in Question 2 above, details of the Appeal/ Revision preferred in cases where monetary or non-monetary action has been appealed.: Not Applicable

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

Yes, The Company's Employee conduct and discipline policy provisions to prevent corruption/ bribery and is applicable to all the directors, employees and others associated with the business of the Company. The principles of business conduct are strongly embedded into working environment of the Company.

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	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	No such complaint was received during the FY 2025-26	NIL	No such complaint was received during the FY 2025-26
Number of complaints received in relation to issues of Conflict of Interest of the 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

8. Number of days of accounts payables ((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 of accounts payable	45 days	45 days

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 purchase	a.	Purchases from trading houses as % of total purchases.	Nil*	
	b.	Number of trading houses where purchases are made from		
	c.	Purchases from top 10 trading houses as % of total purchases from trading houses		
Concentration of sales	a.	Sales to dealers/distributors as % of total sales.	99%	99%
	b.	Number of dealers/distributors to whom sales are made.	281	274
	c.	Sales to top 10 dealers as % of total sales to dealers/distributors	39.39%	41.41%
Share of RPTs in	a.	Purchases (purchases with related parties/Total purchases)	0.47%	Nil
	b.	Sales (sales to related parties/Total sales)	0.72%	1.13%
	c.	Loans & advances (Loans & advances given to related parties /Total loans & advances)	Nil	Nil
	d.	Investments (Investments in related parties/Total investments made)	100%	100%

*The Company purchase all its raw-materials from manufacturers only.

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:**

Percentage of	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year	Details of improvements in environmental and social impacts
R&D	Nil	Nil	Nil
Capex	Nil	Nil	Nil

2. a. **Does the entity have procedures in place for sustainable sourcing? (Yes/No)**
   No, but the Company has procedures in place for sustainable sourcing, including consideration of quality, environmental compliance, responsible business practices and regulatory requirements while selecting and engaging suppliers.

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

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.**
   The Company manages end-of-life waste through in-house handling and authorised recyclers. Imported products are handled as per applicable requirements. In-house generated plastic, e-waste, hazardous and other waste is segregated and handed over to authorised recycling/disposal agencies. Relevant recycling certificates are obtained and uploaded for record and compliance purposes.

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. EPR is applicable to the Company. The Company has an EPR plan in place and follows the prescribed waste collection and recycling process in line with the EPR plan submitted to the concerned Pollution Control Boards. The Company also maintains relevant records and certificates of recycling for compliance purposes.

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	Total (A)	% of employees covered by									
		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	228	228	100%	228	100%	NA	NA	0	0	0	0
Female	05	05	100%	05	100%	05	100%	0	0	0	0
Total	**233**	**233**	**100%**	**233**	**100%**	**05**	**100%**	**0**	**0**	**0**	**0**
Other than permanent Employees											
Male	0	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

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

Category	Total (A)	Health Insurance Number (B)	Health Insurance % (B/A)	Accident Insurance Number (C)	Accident Insurance % (C/A)	Maternity Benefits Number (D)	Maternity Benefits % (D/A)	Paternity Benefits Number (E)	Paternity Benefits % (E/A)	Day Care Facilities Number (F)	Day Care Facilities % (F/A)
Permanent workers											
Male	60	60	100%	60	100%	NA	NA	0	0	0	0
Female	10	10	100%	10	100%	10	100%	0	0	0	0
Total	**70**	**70**	**100%**	**70**	**100%**	**10**	**100%**	**0**	**0**	**0**	**0**
Other than permanent workers											
Male	110	110	100%	110	100%	NA	NA	0	0	0	0
Female	10	10	100%	10	100%	10	100%	0	0	0	0
Total	**120**	**120**	**100%**	**120**	**100%**	**10**	**100%**	**0**	**0**	**0**	**0**

(% of workers covered by)

c. Spending of 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*	7.47%	7.74%

*This includes Salaries/Wages, Contribution to PF & other funds & Staff Welfare Expenses

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

Benefits	FY 2025-26 Current 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.)	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.)
PF	100%	99%	Y	100%	99%	Y
Gratuity	100%	100%	Y	100%	100%	Y
ESI	100%	100%	Y	100%	100%	Y

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:

No such employees or workers as such in workplace.

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 provides an equal opportunity employer, and it hires employees on the basis of merit and does not discriminate on the basis of race, sexual orientation, colour, religion, physical disability etc.

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

Gender	Permanent Employee: Return to work rate	Permanent Employee: Retention Rate	Permanent Worker: Return to work rate	Permanent Worker: Retention Rate
Male	N.A.	N.A.	N.A.	N.A.
Female	N.A.	N.A.	N.A.	N.A.
Total	**N.A.**	**N.A.**	**N.A.**	**N.A.**

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

Category	Yes/No	(If Yes, then give details of the mechanism in brief)
Permanent Workers	Yes	Company is having adequate HR Policies and workers can directly contact to their department heads for the same
Other than Permanent Workers		
Permanent Employees	Yes	The Company has a policy on Whistle-blower mechanism and Prevention of Sexual Harassment at Workplace (POSH) to provide a work environment that ensures every person at the workplace is treated with respect and dignity and is afforded equal treatment. Issues relating to sexual harassment are dealt with as per the Company's POSH Policy, the Company's POSH Policy is gender neutral.
Other than Permanent Employees		

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

Benefits	FY- 2025-26 (Current Financial Year)			FY- 2024-25 (Previous Financial Year)		
	Total employees/ workers in respective category (A)	No. of employees/ workers in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees/ workers' in respective category (C)	No. of employees/ workers in respective category, who part of association(s) or Union (D)	% (D/C)
Total Permanent Employees						
Male	Nil	Nil	Nil	Nil	Nil	Nil
Female	Nil	Nil	Nil	Nil	Nil	Nil
Total Permanent Workers						
Male	Nil	Nil	Nil	Nil	Nil	Nil
Female	Nil	Nil	Nil	Nil	Nil	Nil

8. Details of training given to employees and workers:

Category	FY- 2025-26 (Current Financial Year)					FY- 2024-25 (Previous Financial Year)				
	Total (A)	On Health and Safety measures		On Skills Upgradation		Total (D)	On Health and Safety measures		On Skills Upgradation	
		Number (B)	% (B/A)	Number (C)	% (C/A)		Number (E)	% (E/A)	Number (F)	% (F/A)
Employees										
Male	228	228	100%	228	100%	180	180	100%	180	100%
Female	05	05	100%	05	100%	05	05	100%	05	100%
Total	**233**	**233**	**100%**	**233**	**100%**	**185**	**185**	**100%**	**185**	**100%**
Workers										
Male	170	170	100%	170	100%	166	166	100%	166	100%
Female	20	20	100%	20	100%	09	09	100%	09	100%
Total	**190**	**190**	**100%**	**190**	**100%**	**175**	**175**	**100%**	**175**	**100%**

Note: All the employees have access to relevant learning and development opportunities. The Company has a robust e-learning platform which is coupled with other online and offline interventions. The learning needs are identified by a combination of self, manager and department head and classified under functional, behavioural and organisational needs.

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

Benefits	FY- 2025-26 (Current Financial Year)			FY- 2024-25 (Previous Financial Year)		
	Total (A)	Number (B)	% (B/A)	Total (C)	Number (D)	% (D/A)
Employees						
Male	Nil	Nil	Nil	Nil	Nil	Nil
Female	Nil	Nil	Nil	Nil	Nil	Nil
Total	**Nil**	**Nil**	**Nil**	**Nil**	**Nil**	**Nil**
Workers						
Male	Nil	Nil	Nil	Nil	Nil	Nil
Female	Nil	Nil	Nil	Nil	Nil	Nil
Total	**Nil**	**Nil**	**Nil**	**Nil**	**Nil**	**Nil**

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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 is having Health and Safety related Policy in the organisation which is available for all the employees and workers working in the organisation.

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

Yes, the entity routinely identifies hazards, conducts risk assessments, and implements preventive controls through workplace inspections and employee consultations.

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

Yes, Workers can report work-related hazards to their respective functional heads and are empowered to remove themselves from unsafe situations.

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

Yes, Employees and workers have access to non-occupational medical and healthcare services through available healthcare facilities and support.

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

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

The entity ensures a safe and healthy workplace through regular safety inspections, hazard identification, risk assessments, preventive measures, employee awareness, and access to healthcare facilities.

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

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

14. Assessment of the year:

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

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

All activities and operations performed in the office are reviewed periodically and if there is any near miss and/or injury incident then adequate control measures are implemented for performing the respective activities.

PRINCIPLE 4

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

ESSENTIAL INDICATORS

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

Key stakeholders, both internal and external, are identified based on:

a. The impact that they have on the value Company creates and,

b. The impact of the Company's business operations on the stakeholders.

These include employees, shareholders, consumers, investors, communities, suppliers, and vendors. Various communication channels have been established to allow open discussions and understanding of the issues that are critical to their respective interests. This enables a Company to create shared value and make a positive contribution to build a sustainable society.

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 & Marginalised Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Others	Frequency of engagement (Annually/ Half yearly/ Quarterly/ others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees	No	Trainings, awareness sessions on physical, mental, financial and social well- being, town-halls and development conversations	Annually	The purpose is to have an inclusive and overall development of employees, obtaining valuable feedback and sharing the strategy & vision of the Company with the employees.
Suppliers	No	Supplier meets, reviews and audits.	Regularly	The scope includes capacity and capability building, competitive pricing, value chain efficiencies, sustainability and adherence to Company's standards and policies
Distributors/ Dealers	No	Distributor/Dealer Meets	Periodically	The purpose of engagement with distributors and dealers is to understand market requirements, obtain feedback, strengthen business relationships, and address operational concerns. Key topics include product quality, availability, pricing, timely delivery, technical support, after-sales services, customer complaints, product performance, and market trends to improve customer satisfaction and business operations.
Investors/ Shareholders	No	Annual report, press releases, stock exchange communications, investors' presentations, investors' meet, newspaper publications, general meetings and website disclosures.	Periodically	Communications made to the investors of the Company majorly includes updates on the financial performance, business growth, future plans, key organisational changes and investor service related information.

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PRINCIPLE 5

Businesses should respect and promote human rights

ESSENTIAL INDICATORS

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

Category	FY 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	233	233	100%	185	185	100%
Other than permanent	Nil	Nil	Nil	Nil	Nil	Nil
Total Employees	**233**	**233**	**100%**	**185**	**185**	**100%**
Workers						
Permanent	70	70	100%	60	60	100%
Other than permanent	120	120	100%	115	115	100%
Total Workers	**190**	**190**	**100%**	**175**	**175**	**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										
Male	228	0	0	228	100%	180	0	0	180	100%
Female	05	0	0	05	100%	05	0	0	05	100%
Other	0	0	0	0	0	0	0	0	0	0
Other than Permanent										
Male	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0
Workers										
Permanent										
Male	60	0	0	60	100%	55	0	0	55	100%
Female	10	0	0	15	100%	5	0	0	5	100%
Other than Permanent										
Male	110	0	0	110	100%	111	0	0	111	100%
Female	10	0	0	10	100%	04	0	0	04	100%
Other	0	0	0	0	0	0	0	0	0	0

3. **Details of remuneration/salary/wages**

a) **Details of remuneration/salary/wages, in the following format:**

Category	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BOD)	4	30,06,500	Nil	Nil
Key Managerial Personnel	2	0	1	4,75,000
Employees other than BOD and KMP	228	24,493	05	16,265
Workers	62	17,738	13	19,131

Notes:

1. Board of Directors includes only Managing Director (MD), Chief Executive Officer (CEO) & Whole-time Directors. Remuneration excludes sitting fees paid to Non-Executive Independent Directors of the Company.
2. Key Managerial Personnel excludes Board of Directors.
3. Employees excludes Board of Directors and KMPs.
4. Median salary/wages of 'Employees other than BOD and KMP' and 'Workers' are annualised and pertains to the employees and workers as on March 31, 2026.

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

Particulars	FY- 2025-26 (Current Financial Year)	FY- 2024-25 (Previous Financial Year)
Gross wages paid to females as % of total wages	2.86%	2.57%

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):

No, HR keeps everything in control.

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

Respecting and upholding human rights and values is deeply integrated into the Company's culture, ways of working and value system over the years. The human rights concerns/grievances can be reported to the Direct Manager, or the Compliance Officer. Further, the Company's policies provide for various mechanisms to effectively redress grievances relating to human rights. Under these policies, the Company has established web portal, e-mail IDs and contact details for handling the complaints.

The Company has policy on Prevention of Sexual Harassment at Workplace ("POSH") and Code of Conduct which include stringent SOPs for human rights grievance redressal with respect to sexual harassment and ethical practices.

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

Category	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	No such complaints were filed by any employees or workers.			No such complaints were filed by any employees or workers.		
Discrimination at workplace						
Child Labour						
Forced Labour/Involuntary Labour						
Wages						
Other human rights related issues						

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

Particulars	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Total complaints reported under Sexual Harassment on of woman at workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	No such complaints were filed by any employees or workers.	No such complaints were filed by any employees or workers.
Complaints on POSH as a % of female employees/workers		
Complaints on POSH upheld		

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8. **Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases.:**
The Company believes in providing equal opportunity and has zero tolerance towards any kind of discrimination on the basis of age, gender, religion or other factors. The Code of Business Conduct and Anti Sexual Harassment Policy of the Company provides adequate mechanisms for redressal of complaints of harassment without fear or threat of reprisals in any form or manner to all employees irrespective of their gender and sexuality.

The Whistle Blower Policy provides vigil mechanism for Directors and Employees to voice their concerns in a responsible and effective manner regarding unethical behaviour, actual or suspected fraud or violation of the Company's Code of Conduct and dealing with Insider Trading and Unpublished Price Sensitive Information. It also provides adequate safeguards against victimisation of Directors and Employees who avail the mechanism.

9. **Do human rights requirements form part of your business agreements and contracts? (Yes/No):**
Yes, the Company has a policy on zero child labour, zero tolerance for discrimination at workplace and other human rights violations which extends to supply chain as well.

10. **Assessments for the year done by the Company:**

Particulars	% 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%

11. **Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 9 above:**
The Company did not find any significant risks or concerns arising from the assessments conducted. Further, the Company's statutory and internal auditors' observations of the audits carried out at the office is placed before the Audit Committee on quarterly basis.

PRINCIPLE 6

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

ESSENTIAL INDICATORS

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

Parameter	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Total electricity consumption in Giga Joules (A)	2000	1429
Total fuel consumption in Giga Joules (B)	43	72
Energy consumption through other sources (C)	0	0
Total energy consumption in Giga Joules (A+B+C)	2043	1501
Energy intensity per rupee of turnover	0.0000008909	0.0000008361

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

Not Applicable

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

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

Parameter	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Water withdrawal by source (in kilolitres)	Nil	Nil
(i) Surface water	Nil	Nil
(ii) Groundwater	Nil	Nil
(iii) Third party water	Nil	Nil
(iv) Seawater / desalinated water	Nil	Nil
(v) Others	Nil	Nil
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	**Nil**	**Nil**
Total volume of water consumption (in kilolitres)	**1079**	**1060**
Water intensity per rupee of turnover (Water consumed / turnover)	0.0000004705	0.0000005904

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

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)	Nil	Nil
(ii) To Surface water	Nil	Nil
- No treatment	Nil	Nil
- With treatment – please specify the level of treatment	Nil	Nil
(iii) To Groundwater	Nil	Nil
- No treatment	Nil	Nil
- With treatment – please specify the level of treatment	Nil	Nil
(iii) To Seawater	Nil	Nil
- No treatment	Nil	Nil
- With treatment – please specify the level of treatment	Nil	Nil
(iv) Sent to third-parties	Nil	Nil
- No treatment	Nil	Nil
- With treatment – please specify the level of treatment	Nil	Nil
(iv) Other	1079	1060
- No treatment	1079	1060
- With treatment – please specify the level of treatment	Nil	Nil
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	**Nil**	**Nil**
Total water discharged in kilolitres	**1079**	**1060**

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

Not Applicable

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

Not Applicable

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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 Current Financial Year	FY 2024-25 Previous Financial Year
NOx	N.A.	N.A.	N.A.
SOx	N.A.	N.A.	N.A.
Particulate matter (PM)	N.A.	N.A.	N.A.
Persistent organic pollutants (POP)	N.A.	N.A.	N.A.
Volatile organic compounds (VOC)	N.A.	N.A.	N.A.
Hazardous air pollutants (HAP)	N.A.	N.A.	N.A.
Others - please specify	N.A.	N.A.	N.A.

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

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)	N.A.	N.A.	N.A.
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	N.A.	N.A.	N.A.
Total Scope 1 and Scope 2 emissions per rupee of turnover	**N.A.**	**N.A.**	**N.A.**

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: Not Applicable

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)	N.A.	N.A.
E-waste (B)	N.A.	N.A.
Bio-medical waste (C)	N.A.	N.A.
Construction and demolition waste (D)	N.A.	N.A.
Battery waste (E)	N.A.	N.A.
Radioactive waste (F)	N.A.	N.A.
Other Hazardous waste. Please specify, if any. (Glass wool) (G)	N.A.	N.A.
Other Non-hazardous waste generated (H). Please specify, if any. (Fly ash & bottom ash) (Break-up by composition i.e. by materials relevant to the sector)	N.A.	N.A.
Total (A + B + C + D + E + F + G + H)	**N.A.**	**N.A.**
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste	N.A.	N.A.
(i) Recycled	N.A.	N.A.
(ii) Re-used	N.A.	N.A.
(iii) Other recovery operations	N.A.	N.A.
Total	**N.A.**	**N.A.**

Parameter	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste	N.A.	N.A.
(i) Incineration	N.A.	N.A.
(ii) Landfilling	N.A.	N.A.
(iii) Other disposal operations	N.A.	N.A.
Total	**N.A.**	**N.A.**

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 your company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes.

The Company manages end-of-life waste through in-house handling and authorised recyclers. Imported products are handled as per applicable requirements. In-house generated plastic, e-waste, hazardous and other waste is segregated and handed over to authorised recycling/disposal agencies. Relevant recycling certificates are obtained and uploaded for record and compliance purposes.

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:

The Company does not have any office in ecologically sensitive area

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

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

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

Yes, your Company is compliant with the applicable environmental law/ regulations/ guidelines in India.

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.: NIL**

   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)
	Not Applicable	

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

Name of Authority	Brief of the Case	Corrective action taken
	Not Applicable	

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PRINCIPLE 8

Businesses should promote inclusive growth and equitable development

ESSENTIAL INDICATORS

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

Name and brief detail of project	SIA Notification No.	Date of Notification	Whether conducted by independent external agency (Yes/No)	Results Communicated in Public Domain (Yes/No)	Relevant Web Link
No assessments were necessitated during the reporting period.					

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

S. No.	Name of Project for which R&R is ongoing	State	District	No. of project affected Families (PAFs)	% of PAFs covered by R&R	Amount paid to PAFs in the FY (in INR)
No rehabilitation and resettlement were undertaken by the entity during reporting period.						

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

   Any community member can raise complaints on Company's designated E-mail address at Company's website, which is monitored by the Senior Authority of the Company.

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

	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Directly sourced from MSMEs/ small producers	60%	60%
Sourced directly from within the district and neighbouring districts	90%	90%

Note: The percentage is taken at approx. and not actual.

5. **Job creation in smaller towns – Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis) in the following locations, as % of total wage cost**

Location	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Rural	0	0
Semi- urban	0	0
Urban	10%	10%
Metropolitan	90%	90%

Note: The percentage is taken at approx. and not actual.

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.**

   The Company has established multiple channels for receiving consumer complaints and feedback from its dealers, distributors and customers. Complaints can be raised through the Company's dedicated WhatsApp channel, email or telephone calls. Upon receipt of a complaint, an automated ticket is generated and the complaint is promptly assigned to the concerned engineer or relevant personnel for necessary action and resolution. The Company monitors the resolution process to ensure that complaints and feedback are addressed appropriately and within a reasonable timeframe.

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	100%
Safe and responsible usage	100%
Recycling and/or safe disposal	100%

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	0	0	-	0	0	-
Advertising	0	0	-	0	0	-
Cyber-security	0	0	-	0	0	-
Delivery of essential services	0	0	-	0	0	-
Restrictive Trade Practices	0	0	-	0	0	-
Unfair Trade Practices	0	0	-	0	0	-
Other	0	0	-	0	0	-

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

	Number	Reasons for recall
Voluntary Recalls	0	N.A.
Forced Recalls	0	N.A.

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

Yes, the Company respects the privacy of its employees, business partners and others who interact with the Company. This is reflected in the Company's policy and the issues are overseen by the Board Committees, as may be required.

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

There were no significant issues/ penalties/ regulatory actions relating to advertising, cyber security and data privacy during the year.

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 such case during the Financial Year.**