

Business Responsibility and Sustainability Report

SECTION A: GENERAL DISCLOSURES

I. Details of the entity

1.	Corporate Identity Number (CIN) of the Entity	L29307WB1990PLC048350
2.	Name of the Entity	WEBSOL ENERGY SYSTEM LIMITED
3.	Year of incorporation	1990
4.	Registered office address	52/1, Shakespeare Sarani, Unimark Asian 8 th Floor, Kolkata-700017, West Bengal, India.
5.	Corporate address	52/1, Shakespeare Sarani, Unimark Asian 8 th Floor, Kolkata-700017
6.	E-mail	investors@websolenergy.com
7.	Telephone	03340092100
8.	Website	https://www.websolenergy.com/
9.	Financial year for which reporting is being done	FY 2025-26
10.	Name of the Stock Exchange(s) where shares are listed	- BSE Limited - National Stock Exchange of India Ltd. (NSE)
11.	Paid-up capital	INR 43.42 Crore
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Name: Mr. Ashok Purohit Designation: Company Secretary & Compliance Officer Telephone: 033-40092100 Email: ashok.purohit@websolenergy.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).	Disclosures made in this report are on a standalone basis
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	Photovoltaic Solar Cells & Modules	99.96%

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	Photovoltaic Solar Cells	27900	56.93%
2	Photovoltaic Solar Modules	27900	43.03%

III. Operations

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

Location	Number of plants	Number of offices	Total
National	1	1	2
International	0	0	0

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of states)	15
International (No. of countries)	1

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

0.12%.

c. A brief on types of customers

Websol Energy System Limited serves a broad and diverse customer base across the solar value chain. The company's primary customers include solar module manufacturers, who utilize its high-efficiency solar cells as critical inputs in their module production processes.

In addition, Websol supplies solar photovoltaic (PV) modules to a range of stakeholders, including power developers, EPC contractors, and installation partners. These products are deployed across utility-scale projects as well as commercial and industrial (C&I) and rooftop solar installations, supporting the expansion of reliable and sustainable solar energy solutions.

IV. Employees

20. Details as at the end of Financial Year (FY 2025-26):

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)	122	113	92.62%	9	7.38%
2.	Other than permanent (E)	18	18	100%	0	0%
3.	Total employees (D + E)	140	131	93.57%	9	6.43%
Workers						
4.	Permanent (F)	533	517	97%	16	3.00%
5.	Other than permanent (G)	322	318	98.75%	4	1.25%
6.	Total workers (F+G)	855	835	97.66%	20	2.34%

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)	122	0	0%	0	0%
2.	Other than Permanent (E)	18	0	0%	0	0%
3.	Total employees (D + E)	140	0	0%	0	0%
Workers						
4.	Permanent (F)	533	0	0%	0	0%
5.	Other than Permanent (G)	322	0	0%	0	0%
6.	Total workers (F + G)	855	0	0%	0	0%

21. Participation/inclusion/representation of women

Category	Total (A)	No. and percentage of Females	
		No. (B)	% age (B)
Board of Directors	6	2	33%
Key Management Personnel	2	0	0%

22. Turnover rate for permanent employees and workers

	FY 2025-26			FY 2024-25			FY 2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent employees	22%	33%	23%	12%	20%	12%	16%	100%	17%
Permanent workers	24%	32%	24%	22%	14%	22%	18%	33%	18%

Note: Employee turnover data has been disclosed in FY 2025–26 for the first time as part of strengthened BRSR reporting processes and improved data capture mechanisms. Employee turnover data for FY 2024–25 and FY 2023–24 has also been presented in this BRSR based on the Company's strengthened reporting process, drawing on available HRMS records to enhance comparability across reporting periods

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	Websol renewables Private Limited	Subsidiary	100%	NA

VI. CSR details

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No) – No, as the criteria for CSR were not met during FY 2025–26; accordingly, CSR provisions are not applicable.

(ii) Turnover (in Rs.) – INR 1049.44 Crore

(iii) Net worth (in Rs.) – INR 630.71 Crore

VII. Transparency and disclosures compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If yes, then provide web-link for grievance redress policy)	FY 2025-26			FY 2024-25		
		No. of complaints filed during the year	No. of complaints pending resolution at close of the year	Remarks	No. of complaints filed during the year	No. of complaints pending resolution at close of the year	Remarks
Communities	Yes Contact Us Websol Energy System Ltd	0	0	No remarks	0	0	No remarks
Investors (other than shareholders)	Yes, https://www.websolenergy.com/investor-grievance/	0	0	No remarks	0	0	No remarks
Shareholders	Yes, https://www.websolenergy.com/contact-us/ or https://www.websolenergy.com/investor-grievance/	4	0	All complaints have been resolved.	2	0	All complaints have been resolved.
Employees and workers	Yes, Policies - Websol Energy System Limited	0	0	No remarks	0	0	No remarks
Customers	Yes, Contact Us Websol Energy System Ltd	0	0	No remarks	0	0	No remarks
Value chain partners	Yes, Contact Us Websol Energy System Ltd	0	0	No remarks	0	0	No remarks

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

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

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (indicate positive or negative implications)
1	Energy & GHG management	Risk	Websol's solar cell and module manufacturing operations are inherently energy-intensive, with a significant dependence on grid electricity to support critical manufacturing process. This high reliance on electricity makes energy a major cost driver and a key determinant of operational efficiency. At the same time, the regulatory landscape in India is evolving rapidly, with increasing focus on energy efficiency, renewable energy adoption, and greenhouse gas (GHG) emissions management through mechanisms and regulations. Additionally, global customers and markets are increasingly emphasizing the carbon footprint of solar products, making low-emission manufacturing a competitive requirement. As a result, energy consumption and GHG emissions have been identified as material issues due to their direct impact on cost competitiveness, regulatory compliance, and the company's ability to align with emerging low-carbon supply chain expectations.	Websol Energy System Ltd. is implementing a phased decarbonization strategy focused on energy efficiency, electrification, and renewable energy integration. Key initiatives include the installation of a 700-kW rooftop solar project (targeted for FY 2026-27) to reduce Scope 2 emissions, and the electrification of internal logistics through deployment of electric vehicles and battery-operated material handling equipment. The Company is also enhancing energy performance through the upgrade of motors to IE3 standards and adoption of IE5 motors in new projects, along with infrastructure improvements such as energy-efficient air conditioning and daylight optimization in facilities.	Negative: It Involves targeted capital investments in energy efficiency and renewable energy; however, these are expected to be offset over time through improved operational efficiency, lower energy costs, and enhanced market competitiveness.
2	Waste Management & circular economy	Risk & opportunity	Solar manufacturing involves processing and hazardous waste including e-waste, chemical containers, packaging waste etc, leading to increasing regulatory exposure related to waste handling, disposal, and compliance with Extended Producer Responsibility (EPR) requirements. Concurrently, opportunities exist to enhance resource efficiency through recovery and reuse of high-value materials, supporting circularity.	The Company has established structured waste management systems focused on segregation, safe handling, and regulatory-compliant disposal of hazardous waste. Parallel efforts are underway to improve process yields, reduce material losses, and evaluate recovery and recycling pathways for key inputs, aligning operations with emerging circular economy principles and EPR expectations	Negative: Compliance with evolving waste and EPR regulations may entail incremental costs. Positive: Enhanced material recovery and process efficiency are expected to drive long-term cost optimization and resource productivity.
3	Water and effluent management	Risk	Solar cell and module manufacturing requires water for process operations, cooling, and domestic use, resulting in wastewater generation. This exposes the Company to regulatory risks related to water withdrawal, effluent discharge, and compliance with pollution control norms.	The Company adopts a structured approach to water management, focusing on optimized consumption across process, cooling, and domestic applications. Effluent treatment systems are implemented to ensure regulatory-compliant discharge, along with continuous monitoring of water usage and wastewater quality.	Negative impact: Failure in meeting the compliance requirements may impose fines and penalties.

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)
4	Climate mitigation and strategy	Opportunity	As a solar cell and module manufacturer, Websol operates within a value chain that is inherently positioned as a climate solution. However, customers, especially in export markets, are increasingly evaluating the embedded carbon footprint of solar products. Lower-emission manufacturing can therefore serve as a key differentiator. Additionally, evolving frameworks such as India's NDC targets and CCTS create incentives for early adoption of decarbonization practices.	Not applicable	Positive: Enables enhanced competitiveness in global markets, potential access to sustainability-linked business opportunities, and long-term cost efficiencies
5	Product quality and safety	Opportunity	In the solar industry, product quality and long-term performance are fundamental to project viability, energy yield, and investor confidence. High-efficiency technologies such as M10 bifacial Mono-PERC cells enable superior generation output, improved performance in varied climatic conditions, and lower lifecycle degradation. As customers increasingly prioritize reliability, efficiency, and bankability of solar assets, consistent product quality becomes a critical differentiator. For Websol, its advanced cell technology and stringent manufacturing controls position product quality and safety as a strategic lever to enhance market credibility, support customer retention, and capture higher-value opportunities in both domestic and export markets.	Not applicable	Positive: Drives revenue growth through enhanced customer preference and market access, supports premium pricing, and reduces lifecycle warranty risks through improved product reliability.
6	Employee welfare	Opportunity	Employee welfare presents a strategic opportunity to enhance workforce engagement, productivity, and retention in a precision-driven manufacturing environment. By fostering a safe, supportive, and inclusive workplace, the Company can build a motivated and skilled workforce aligned with operational excellence. Strong welfare practices also strengthen employer branding, support talent attraction, and contribute to sustained business performance and long-term value creation.	Not applicable	Positive: Enhances workforce productivity, reduces attrition-related costs, and drives operational efficiency, contributing to sustained business performance and long-term value creation.
7	Diversity & inclusion	Opportunity	A diverse and inclusive workforce enables broader perspectives, improved problem-solving, and stronger decision-making. In a evolving sector like solar manufacturing, inclusive practices support talent attraction, enhance employee engagement, and align with global ESG expectations, making it a key lever for long-term competitiveness.	Not applicable	Positive: Drives improved employee engagement and productivity, supports talent attraction and retention, and contributes to enhanced organizational performance

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)
8	Labour management	Risk	Solar cell and module manufacturing involves labour-intensive processes and engagement of both permanent and contract workforce. Non-compliance with labour regulations, inadequate working conditions, or workforce dissatisfaction may lead to operational disruptions, legal liabilities, and reputational risks.	The Company follows structured labour management practices aligned with applicable statutory requirements, including adherence to labour laws, fair wages, and safe working conditions. Established HR policies, contractor management systems, and regular monitoring mechanisms help ensure compliance, workforce discipline, and smooth operations.	Negative: Non-compliance may result in penalties and operational disruptions
9	Human rights	Risk	Ensuring compliance with human rights standards—such as fair labour practices, non-discrimination, safe working conditions, and prevention of child or forced labour—is critical. Any gaps in adherence, either within operations or across the supply chain, may lead to regulatory action, reputational damage, and loss of business, especially in export markets where human rights due diligence is increasingly mandated.	The Company adheres to established HR policies, Code of Conduct, and supplier engagement frameworks that incorporate human rights principles. Regular monitoring, contractor management practices, and alignment with applicable labour laws ensure that human rights are respected across operations and the supply chain.	Negative: Non-compliance may result in legal liabilities, penalties, and potential business loss
10	Occupational health and safety	Risk	Solar cell and module manufacturing involves processes such as chemical treatment, metallization, and electrical testing, which carry inherent safety risks. Any lapse in safety practices can result in workplace incidents, regulatory non-compliance, operational disruption, and reputational impact.	The Company has implemented structured OHS management systems including adherence to safety protocols, use of personal protective equipment (PPE), regular safety training, and continuous monitoring of workplace conditions. Periodic assessment and preventive measures are undertaken to minimize risks and promote a strong safety culture across operations. The Company has also obtained ISO 45001 certification.	Negative: Higher healthcare and compensation costs due to workplace injuries Productivity losses and operational disruptions from employee and workers absenteeism or downtime, leading to increased costs.
11	Community welfare	Opportunity	As a manufacturing organization, Websol operates within and alongside local communities, making it important to contribute to their socio-economic development. Proactive engagement in community welfare enhances stakeholder trust, supports inclusive growth, and aligns with evolving expectations of responsible business conduct	The Company undertakes targeted community development initiatives focused on areas such as health and wellbeing. These efforts are aligned with local needs and implemented through structured Community programs, ensuring meaningful and sustainable impact.	Positive: Strengthens stakeholder relationships, enhances reputation, and supports long-term business continuity, contributing indirectly to sustainable value creation.

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)
12	Customer relationship	Opportunity	In the solar sector, product performance, timely delivery, and technical reliability directly influence project success and customer satisfaction. Strong customer relationships are critical for ensuring long-term contracts, repeat orders, and credibility with EPC contractors, developers, and OEMs, especially in both domestic and export markets.	Not applicable	Positive: Enhances revenue stability through repeat business, strengthens customer retention, and supports growth through long-term partnerships and improved market credibility.
13	Responsible supply chain	Risk	Solar manufacturing relies on a multi-tier supply chain. Inadequate oversight of supplier practices, particularly in areas such as environmental compliance, labour conditions, and ethical conduct, can lead to regulatory exposure, supply disruptions, and reputational risks, especially in export markets where ESG due diligence is increasingly mandated.	The Company engages with suppliers through defined codes of conduct and compliance expectations, covering ethics, labour practices, and environmental standards. Supplier assessment, periodic monitoring, and alignment with responsible sourcing principles are undertaken to strengthen transparency and ensure adherence across the supply chain.	Negative: May involve additional costs related to supplier assessment, monitoring, and compliance alignment, along with potential impact from supply chain disruptions or non-compliance incidents.
14	Corporate & ESG governance	Opportunity	Strong corporate and ESG governance presents a strategic opportunity to enhance compliance, operational discipline, and stakeholder confidence in a regulated and critical manufacturing environment.	Not applicable	Positive: Strengthens risk management, reduces potential compliance and incident-related costs, and enhances investor confidence
15	Business ethics	Opportunity	In a globally integrated solar value chain, adherence to ethical conduct—including transparency, anti-corruption practices, and fair business dealings—is critical for maintaining credibility with customers, suppliers, regulators, and investors. Increasing regulatory expectations and global ESG standards further underscore the importance of robust ethical practices.	Not applicable	Positive: Enhances stakeholder confidence, reduces regulatory and reputational risks, and supports sustained business growth
16	Social and environmental compliance	Risk	The solar manufacturing sector is subject to stringent environmental regulations related to emissions, waste, and resource usage, along with social compliance requirements covering labour practices and workplace standards. Non-compliance may lead to penalties, operational restrictions, and challenges in accessing global markets where ESG compliance is a prerequisite.	The Company follows structured compliance frameworks aligned with applicable environmental and labour regulations. Internal controls, periodic audits, and monitoring mechanisms are in place to ensure adherence to statutory norms and evolving ESG requirements across operations.	Negative: Non-compliance may result in regulatory penalties.

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)
17	Digitalization and cyber security	Risk	Solar cell and module manufacturing involves integrated process control systems, production data, and supply chain interfaces. Cyber threats, data breaches, or system failures can disrupt operations, compromise sensitive information, and impact business continuity. Increasing regulatory focus on data protection further elevates this risk.	The Company has implemented IT security frameworks, including controlled system access, data protection protocols, and network security measures. Ongoing monitoring, periodic system updates, and employee awareness initiatives are undertaken to strengthen cyber resilience and safeguard critical business information.	Negative: Potential exposure to losses in the event of system disruptions or data breaches.
18	Innovation & opportunity in clean technology	Opportunity	The solar industry is rapidly evolving with advancements in cell efficiency, bifacial technology, and next-generation wafer formats (e.g., M10). Continuous innovation is critical to remain competitive, meet growing demand for higher energy yield, and align with global decarbonization goals. Manufacturers with advanced, high-efficiency technologies are better positioned to capture premium markets and large-scale project opportunities.	Not applicable	Positive: Drives revenue growth through premium product offerings, enhances market competitiveness, and supports long-term value creation through technology leadership.

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.

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	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	Policies - Websol Energy System Limited								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4. Name of the national and international codes/certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	NA	JEC 61215, IEC 61730 and UL 1703- Quality Standards	ISO 45001:2018 - Occupational Health and Safety Management	NA	NA	ISO 14001:2015 - Environmental Management System	NA	NA	ISO 9001:2015 - Quality Management System

Disclosure questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	Environmental Targets 1. Achieve cumulative reduction of ~10–12% in grid electricity consumption intensity per MW from FY 2023–24 baseline within 1–2 years and 30% reduction by FY 2029 2. Increase solar energy share to ~20% of total consumption by FY 2027 and ~35% of total consumption by FY 2030 3. Achieve ~30% emission reduction (~300 tCO₂e) in scope 1 and scope 2 emissions by FY 2029. 4. Reduce freshwater consumption by ~25% through reuse, STP commissioning and ZLD implementation by FY 2029. 5. Ensure 100% regulatory compliance and tracking for hazardous & e-waste and achieve ~15% waste reduction by FY 2029								
	Social Targets 1. Expand CSR programs to 3–5 villages with increasing beneficiary coverage ultimately leading to 1000+ beneficiaries by 2029 2. Achieve 100% employee health coverage & wellbeing programs and Zero LTIs for 3 years 3. Achieve 100% safety training coverage and reduction in incidents. Zero reportable incidents by 2029. 4. Enhance women's participation within the workforce to ~10–15% by 2027, thereby strengthening diversity and inclusion. 5. Implement mentorship and leadership development initiatives.								
	Governance Targets 1. Achieve 100% compliance check on Tier-1 suppliers on anti-corruption and bribery before onboarding by 2029. 2. Digitize grievance and governance systems and achieve Integrated ESG governance reporting by FY 2029 3. Achieve >90% compliance and training coverage in Ethics, Business Conduct & Anti-Bribery Training by 2029 4. 100% staff trained, cybersecurity policy adopted, endpoint protection deployed, ISO 27001 certified, Instruction Detection system in place by 2029 5. Ensure 100% compliance with environmental and social regulations with digital compliance system and zero non-conformities by 2029.								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	The Company has established internal control and monitoring mechanisms to periodically assess its ESG performance against defined commitments, goals, and targets, and is on track towards achieving the stated objectives.								
Governance, leadership and oversight									

Disclosure questions	P1	P2	P3	P4	P4	P6	P7	P8	P9
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)									
The global solar energy landscape continues to witness rapid transformation, driven by increasing demand for clean energy, advancements in photovoltaic technologies, and supportive policy frameworks across major economies. Solar cell and module manufacturing has emerged as a critical enabler of the energy transition, with growing emphasis on efficiency, scalability, and supply chain resilience. As the sector matures, stakeholders are placing greater importance not only on product performance but also on the sustainability of manufacturing processes, resource efficiency, and responsible business conduct.									
In this evolving context, sustainability has become integral to the solar manufacturing ecosystem. While the industry contributes significantly to decarbonization, it is equally important to address the environmental and social impacts associated with production processes, including energy consumption, emissions, waste management, and labour practices. Companies that embed sustainability into their operations are better positioned to deliver long-term value, meet regulatory expectations, and remain competitive in global markets.									
India continues to play a pivotal role in the global renewable energy transition. With ambitious commitments under its Nationally Determined Contributions (NDCs) and the long-term goal of achieving net-zero emissions by 2070, the country has demonstrated a strong resolve towards sustainable development. Government-led initiatives, including the promotion of domestic manufacturing, renewable energy integration, and emerging frameworks such as the Carbon Credit and Trading Scheme (CCTS), are creating an enabling environment for the growth of the solar sector while encouraging responsible and low-carbon industrial practices.									
At Websol Energy System Limited, sustainability is integral to our vision and is being progressively embedded across our business strategy and operations. As a manufacturer of high-efficiency solar cells and modules, we recognize our responsibility not only in enabling clean energy generation but also in ensuring that our processes reflect environmental stewardship, social responsibility, and strong governance practices.									
From an environmental perspective, we are implementing a phased decarbonization strategy focused on improving energy efficiency, electrification, and integration of renewable energy. A key initiative in this direction is the installation of a 700 kW rooftop solar project, targeted for completion by FY 2026–27, which will contribute to reducing Scope 2 emissions. In parallel, we are advancing the electrification of internal logistics through the deployment of electric vehicles and battery-operated material handling equipment. These efforts are aimed at reducing our dependence on fossil fuels while enhancing operational efficiency.									
We also recognize the importance of responsible waste management and circular economy practices. With increasing regulatory focus on Extended Producer Responsibility (EPR), including for plastic and electronic waste, we are taking steps to strengthen our waste management systems. Our approach emphasizes waste minimization, responsible handling, and exploring opportunities for material recovery and reuse, thereby contributing to resource efficiency and reduced environmental impact.									
On the social front, our people are at the core of our operations. We are committed to fostering a safe, inclusive, and supportive workplace that prioritizes employee well-being, occupational health and safety, and equal opportunity. Through structured policies and ongoing initiatives, we aim to create an environment that encourages engagement, skill development, and long-term growth. We believe that a motivated and capable workforce is essential for sustaining operational excellence and driving innovation.									
Our governance framework forms the foundation of our ESG approach. We are strengthening our policies, controls, and oversight mechanisms to ensure transparency, accountability, and ethical conduct across all aspects of our business. This includes adherence to regulatory requirements, implementation of responsible sourcing practices through our Supplier Code of Conduct, and establishment of internal systems to monitor ESG performance and risks.									
We also remain committed to creating long-term value for our stakeholders. By aligning our business strategy with sustainability principles, we aim to enhance customer trust, strengthen supplier relationships, support our employees, and contribute positively to the communities in which we operate. Our focus on quality, reliability, and responsible practices positions us to meet evolving stakeholder expectations and capitalize on emerging opportunities in the renewable energy sector.									

Disclosure questions	P1	P2	P3	P4	P4	P6	P7	P8	P9
As we progress on our sustainability journey, we recognize that this is a continuous process of learning, adaptation, and improvement. We remain committed to strengthening our ESG framework, enhancing transparency, and integrating sustainability deeper into our business processes. We sincerely thank our stakeholders for their continued trust and support. Together, we are working towards building a resilient, responsible, and future-ready organization that contributes meaningfully to a cleaner and more sustainable world. Sohan Lal Agarwal Chairman & Managing Director DIN: 00189898									
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies).	Mr. Sohan Lal Agarwal Chairman & Managing Director DIN: 00189898								
9. Does the entity have a specified Committee of the Board/Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	Yes, the Chairman and Managing Director is responsible for decision-making on sustainability-related matters.								

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	Relevant policy documents are subject to regular review by designated leadership, including relevant functional heads, senior management, and governing committees. Updates and revisions are incorporated as necessary to ensure continued relevance, effectiveness, and alignment with evolving regulatory and organizational requirements.									As and when required								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Yes, the review of sustainability-related compliance pertaining to the applicable principles is undertaken by the Board of Directors (BoD), which provides oversight and ensures alignment with the Company's governance and compliance framework.									Quarterly/ Annually (as per compliance requirements)								

	P1	P2	P3	P4	P5	P6	P7	P8	P9
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.	No, all policies are evaluated internally on a regular basis. No external agency is appointed for assessment / evaluation of working of its 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 progress to a higher level in their quest to be socially, environmentally and ethically responsible.

PRINCIPLE 1 Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.



Essential indicators

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

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	% age of persons in respective category covered by the awareness programmes
Board of Directors	1	All 9 NGRBC Principles	100%
Key Managerial Personnel	2	All 9 NGBRC principles and POSH	100%
Employees other than BoD and KMPs	2	POSH, Health and Safety (P5 & P3)	100%
Workers	4	Fire, Emergency preparedness, Health & Safety and POSH (P5 & P3)	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	NIL	NIL	NIL	NIL
Settlement	NIL	NIL	NIL	NIL	NIL
Compounding fee	NIL	NIL	NIL	NIL	NIL

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	NIL	NIL	NIL
Punishment	NIL	NIL	NIL	NIL

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

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 has established a robust framework to address anti-corruption and anti-bribery risks. It follows a strict zero-tolerance approach toward all forms of corruption, bribery, and unethical conduct. Directors, Senior Management, and employees are strictly prohibited from engaging—directly or indirectly—in any such practices, including bribery, facilitation payments, or extortion. Any violations are subject to stringent disciplinary actions, including termination and potential legal consequences.

The Company's commitment to ethical conduct is articulated through its **Anti-Bribery and Anti-Corruption Policy** and the **Code of Conduct for Directors and Senior Management**, which clearly define expectations around integrity, transparency, and fair business practices. These frameworks also provide established mechanisms for reporting concerns and ensuring timely investigation and appropriate corrective action.

The Anti-Bribery and Anti-Corruption Policy is an internal governance document, while the **Code of Conduct for Directors and Senior Management is publicly available on the Company's website and can be accessed:** <https://websolenergy.com/wp-content/uploads/2025/11/Code-of-Conduct-for-Directors-and-Senior-Management.pdf>

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

	FY 2025-26	FY 2024-25
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

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

	FY 2025-26		FY 2024-25	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	NIL	0	NIL
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	NIL	0	NIL

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

Not Applicable

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

	FY 2025-26	FY 2024-25
Number of days of accounts payables	35 days	65 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	FY 2024-25
Concentration of purchases	a. Purchases from trading houses as % of total purchases	2.55%	1.51%
	b. Number of trading houses where purchases are made from	99	3
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	62.05%	100%
Concentration of sales	a. Sales to dealers / distributors as % of total sales	99.96%	100%
	b. Number of dealers / distributors to whom sales are made	123	57
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	62.18%	79%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	NA	NA
	b. Sales (Sales related parties / Total Sales)	0.66%	NA
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	0.29%	NA
	d. Investments (Investments in related parties / Total Investments made)	NA	NA

Leadership Indicator

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

Total number of awareness programs held	Topics / principles covered under the training	% age of value chain partners covered (by value of business done with such partners) under the awareness programs
No programs have been conducted this year		

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, the Company has put in place a robust and transparent framework to identify, disclose, and manage potential conflicts of interest involving members of the Board. These processes are aligned with applicable statutory requirements and the Company's Code of Conduct, ensuring the highest standards of ethical conduct and corporate governance.

Under this framework, Directors and senior management personnel are expected to avoid any activity, association, or relationship that may create, or appear to create, a conflict between their personal interests and the Company's business interests. They are required to make full and timely disclosures to the Board of any actual or potential conflict of interest, and in all cases of doubt, disclosure is encouraged.

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.

	FY 2025-26	FY 2024-25	Details of improvements in environmental and social impacts
R&D	-	-	-
Capex	0.03%	0.22%	• Efforts are underway to develop indigenous silver paste for solar cell metallisation in collaboration with academic and research institutions, along with evaluation of its performance using advanced testing equipment. • Initial development trials of Luminescent Solar Concentrators (LSCs) were carried out, exploring their application in building-integrated photovoltaics for power generation from facades and windows.

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

Yes, the Company has initiated structured procedures for responsible sourcing through the establishment of a Supplier Code of Conduct. This framework outlines key expectations for suppliers and business partners across areas such as legal compliance, ethical conduct, labour practices, health and safety, and environmental responsibility.

The Code serves as a guiding document to promote responsible and sustainable practices within the supply chain. The Company is in the process of strengthening its supplier engagement and compliance mechanisms, including obtaining acknowledgements and encouraging alignment with these principles.

b. If yes, what percentage of inputs were sourced sustainably? 0%

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 remains committed to the responsible reclamation, recycling, and disposal of its products at the end of their lifecycle, guided by the principles of the 4Rs—Reduce, Recycle, Recover, and Reuse.

Plastics (including packaging),	The Company actively reduces plastic waste by embracing sustainable packaging practices. It has partially shifted to compostable polybags made from PLA (polylactic acid), a starch-based, fully biodegradable material that complies with international standards. The Company also complies with Plastic Waste Extended Producer Responsibility (EPR) regulations by ensuring proper segregation and recycling through CPCB-authorized recyclers, thereby promoting a circular economy and minimizing environmental impact.
E-waste	Electronic waste is managed with care through systematic segregation and collaboration with certified e-waste recyclers. All e-waste is directed to authorized facilities where it is processed under strict environmental guidelines. This approach facilitates the recovery of valuable materials such as metals and plastics, promoting reuse and reducing reliance on virgin resources. In alignment with Extended Producer Responsibility (EPR) requirements, the company actively ensures the environmentally sound collection, channelization, and recycling of e-waste through authorized partners, supporting lifecycle responsibility for electronic products.
Hazardous waste	The Company follows stringent protocols for the handling, storage, and disposal of hazardous waste, including materials such as used oil, ETP sludge, and chemicals. These wastes are securely stored in designated areas to prevent environmental contamination and are disposed of strictly in accordance with applicable environmental laws and regulations through authorized and certified recyclers.
Other waste	Other non-hazardous waste is managed through authorized vendors.

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) applies to the Company's operations, specifically with respect to both plastic waste and e-waste. The Company has established a comprehensive waste management framework that is fully aligned with the EPR plans submitted to the respective Pollution Control Boards.

Dedicated, authorized vendors have been onboarded for the collection, channelization, and recycling of plastic waste and e-waste in accordance with EPR compliance requirements. The Company ensures systematic segregation, safe collection, and environmentally sound disposal of these waste streams through these approved partners.

Leadership Indicator

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.
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The Company intends to undertake a Life Cycle Assessment (LCA) of its solar modules to further assess product-level environmental impacts across the value chain. In this regard, the Company is actively engaging with subject matter experts and reviewing relevant technical literature to define the appropriate scope, methodology and implementation approach.

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

Name of product / service	Description of the risk / concern	Action taken
Not Applicable		

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

Indicate input material	Recycled or re-used input material to total material	
	FY 2025-26	FY 2024-25
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:

Benefits	FY 2025-26			FY 2024-25		
	Re-used	Recycled	Safely disposed	Re-used	Recycled	Safely disposed
Plastic including packaging*	0	14 MT	11 MT	0	2 MT	2 MT
E-waste*	0	0	0	0	0	0
Battery waste	0	0	0	0	0	0
Hazardous waste	0	0	0	0	0	0
Other waste	0	0	0	0	0	0

*The values for FY 2024-25 have been restated based on the applicable EPR targets for plastic and e-waste

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

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
Plastic packaging material	29%

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		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	113	113	100%	113	100%	0	0%	0	0%	0	0%
Female	9	9	100%	9	100%	9	100%	0	0%	0	0%
Total	122	122	100%	122	100%	9	7%	0	0%	0	0%
Other than permanent employees*											
Male	18	1	6%	1	6%	0	0%	0	0%	0	0%
Female	0	0	0%	0	0%	0	0%	0	0%	0	0%
Total	18	1	6%	1	6%	0	0%	0	0%	0	0%

*Note: For other than permanent employee category, health and accident insurance is provided only to the retainer category.

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

Category	% of Workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent workers											
Male	517	517	100%	517	100%	0	0%	0	0%	0	0%
Female	16	16	100%	16	100%	16	100%	0	0%	0	0%
Total	533	533	100%	533	100%	16	3%	0	0%	0	0%
Other than permanent workers											
Male	318	318	100%	318	100%	0	0%	0	0%	0	0%
Female	4	4	100%	4	100%	4	100%	0	0%	0	0%
Total	322	322	100%	322	100%	4	1.25%	0	0%	0	0%

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

	FY 2025-26	FY 2024-25
Cost incurred on well-being measures as a % of total revenue of the Company	0.04%	0.08%

2. Details of retirement benefits, for current FY and previous Financial Year.

Benefits	FY 2025-26			FY 2024-25		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	100%	Yes	100%	100%	Yes
Gratuity	100%	100%	No	100%	100%	No
ESI	28%	100%	Yes	65%	100%	Yes
NPS	7%	0%	Yes	-	-	-

Note - The Company has classified its workforce into employees and workers in line with the applicable Wage Code framework and BRSR disclosure requirements from FY 2025-26. Accordingly, workforce-related disclosures for FY 2025-26 have been presented under the respective employee and worker categories to enhance clarity and consistency of reporting. Since this classification has been adopted from FY 2025-26, corresponding data for FY 2024-25 may not be directly comparable with the current year disclosures.

3. Accessibility of workplaces

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

Yes, the Company's premises and offices are accessible, with infrastructure such as lifts and ramps in place to support mobility for differently abled individuals. However, at present, the Company does not have any differently abled employees.

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

Yes, the company has an internal Equal Opportunity Policy in accordance with the provisions of the Rights of Persons with Disabilities Act, 2016 and the Rights of Persons with Disabilities Rules, 2017. The Policy underscores the Company's commitment to providing equal opportunities in employment, career advancement, and professional growth.

It ensures a workplace that is free from discrimination, harassment, or bias of any form and promotes an inclusive, respectful, and supportive environment for persons with disabilities as well as all employees.

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

*Note: No female employees have opted for parental leave for FY 25-26 and FY 24-25. Male employees are not entitled for paternity leave.

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.

	Yes/No	Yes/No (If yes, then give details of the mechanism in brief)
Permanent workers	Yes	Yes, the Company has established a robust grievance mechanism for its employees and workers. Employees and workers may report concerns through written communication or email to the HR Department, Chair of the Audit Committee, the Compliance Officer, or the Managing Director/ Chief Executive Officer (MD/CEO), with the option to submit complaints anonymously if required. Upon receipt of a complaint, the Compliance Officer formally acknowledges the concern and initiates an investigation, which is generally completed within 90 days. Periodic updates on the status of investigations are provided to the Audit Committee on a quarterly basis. In cases where the Compliance Officer is the subject of the complaint, the matter is escalated directly to the MD/CEO. The Audit Committee maintains oversight of the entire process, providing necessary guidance, monitoring corrective actions, and ensuring strict confidentiality throughout the proceedings. All complaints and investigation records are securely maintained until final closure. Once the matter is resolved—whether through disciplinary or legal action—the outcome is presented at the subsequent Audit Committee meeting. Employees who raise concerns in good faith are protected from any form of retaliation. Any instance of retaliation must be reported within three months of occurrence. Misuse or abuse of the reporting mechanism or policy is subject to strict disciplinary action.
Other than permanent workers	Yes	
Permanent employees	Yes	
Other than permanent employees	Yes	

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

Category	FY 2025-26			FY 2024-25		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Total permanent employees	122	0	0%	333	0	0%
Male	113	0	0%	326	0	0%
Female	9	0	0%	7	0	0%
Total permanent workers	533	0	0%	0	0	0%
Male	517	0	0%	0	0	0%
Female	16	0	0%	0	0	0%

Note - The Company has classified its workforce into employees and workers in line with the applicable Wage Code framework and BRSR disclosure requirements from FY 2025-26. Accordingly, workforce-related disclosures for FY 2025-26 have been presented under the respective employee and worker categories to enhance clarity and consistency of reporting. Since this classification has been adopted from FY 2025-26, corresponding data for FY 2024-25 may not be directly comparable with the current year disclosures.

8. Details of training given to employees and workers:

Category	FY 2025-26					FY 2024-25				
	Total (A)	On Health and safety		On Skill upgradation		Total (D)	On Health and safety		On Skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Male	113	113	100%	21	16%	402	402	100%	402	100%
Female	9	9	100%	4	22%	18	18	100%	18	100%
Total	122	122	100%	25	18%	420	420	100%	420	100%
Workers										
Male	517	517	100%	6	1%	0	0	0%	0	0%
Female	16	16	100%	4	20%	0	0	0%	0	0%
Total	533	533	100%	10	1%	0	0	0%	0	0%

Note - The Company has classified its workforce into employees and workers in line with the applicable Wage Code framework and BRSR disclosure requirements from FY 2025-26. Accordingly, workforce-related disclosures for FY 2025-26 have been presented under the respective employee and worker categories to enhance clarity and consistency of reporting. Since this classification has been adopted from FY 2025-26, corresponding data for FY 2024-25 may not be directly comparable with the current year disclosures.

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	113	88	78%	402	402	100%
Female	9	3	33%	18	18	100%
Total	122	91	75%	420	420	100%
Workers						
Male	517	298	58%	0	0	0%
Female	16	10	63%	0	0	0%
Total	533	308	58%	0	0	0%

*Only eligible employees and workers undergone performance and career development reviews.

Note - The Company has classified its workforce into employees and workers in line with the applicable Wage Code framework and BRSR disclosure requirements from FY 2025-26. Accordingly, workforce-related disclosures for FY 2025-26 have been presented under the respective employee and worker categories to enhance clarity and consistency of reporting. Since this classification has been adopted from FY 2025-26, corresponding data for FY 2024-25 may not be directly comparable with the current year disclosures.

10. Health and safety management system:

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

The Company has established comprehensive Safety, Health, and Environment (SHE) and Quality Management Systems that are aligned with internationally recognized standards ISO 45001, and Occupational Health and Safety Management Systems. These frameworks are supported by robust safety protocols and emergency preparedness plans that encompass all manufacturing processes, equipment and potential risks across offices, production facility and warehouses.

Additionally, the Company has implemented stringent health and safety standards throughout its manufacturing facility to reduce the risk of workplace incidents. Employees are actively engaged in identifying and addressing unsafe conditions and behaviours, fostering a safe, responsible working environment within manufacturing operations.

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 maintains a robust and comprehensive occupational health and safety framework through the implementation of well-defined Standard Operating Procedures (SOPs), Job Safety and Health Analysis, Hazard Identification and Risk Assessment (HIRA), and Hazardous Work Permit systems. Safety governance is strengthened through regular safety audits across its plant, continuous PPE compliance monitoring, machine and equipment safety inspections, electrical safety monitoring, and lifting tool assessments. Strong fire safety infrastructure, including fire protection systems and periodic evacuation drills, is complemented by clearly defined chemical handling and spillage control protocols to manage operational risks effectively. Monthly safety drills and awareness campaigns are conducted to reinforce safe behaviors, while behavioural safety audits promote accountability and adherence to safety practices at all levels of the organization. Comprehensive safety training for employees and contract workers further embeds a safety-first culture.

Compliance with occupational health and safety management systems is ensured through periodic internal and external audits, supported by structured safety procedures and emergency response plans covering offices, manufacturing facilities, and warehouses.

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

Yes, a formal reporting mechanism is in place that enables workers to report unsafe conditions or potential hazards without any fear of retaliation. Workers are also empowered to stop work and remove themselves from situations that pose a risk to their health or safety until appropriate corrective measures are implemented.

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

Yes. Employees and workers are provided with access to non-occupational medical and healthcare facilities, ensuring their overall well-being beyond workplace-related health concerns.

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

Safety incident/number	Category	FY 2025-26	FY 2024-25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	0	0
Total recordable work-related injuries	Employees	0	2
	Workers	0	1
Number of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

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

The Company is committed to fostering a safe, inclusive, and supportive workplace that prioritizes employee well being, safety, and continuous skill development across its operations. Safety governance is reinforced through strong Board level oversight, supported by plant heads, site managers, safety officers and dedicated safety committees at plant. Health and safety practices are aligned with ISO 45001 standards, with regular internal and external audits, comprehensive risk assessments and timely corrective actions to drive continuous improvement. The Company operates an integrated Safety, Health, and Well Being framework encompassing robust safety protocols, structured training programs, proactive health initiatives, and strong governance mechanisms. Advanced fire detection and suppression systems are deployed across facilities, supported by focused training on fire safety, electrical hazards, and the correct use of personal protective equipment, reinforced through regular safety awareness sessions, fire drills, and evacuation exercises. Safety performance is continuously monitored using key indicators such as the Lost Time Injury Frequency Rate (LTIFR), with daily reviews, monthly plant assessments, and quarterly updates to the Board. Safety by design principles are embedded into equipment and process layouts to minimize human machine interaction and reduce accident risks.

Employee well being is further strengthened through comprehensive healthcare services, including onsite first-aid centers at plant, routine health check ups, occupational health screenings, stress management programs, mental wellness initiatives such as yoga and ergonomic assessments, along with ESIC coverage, group medical insurance, and on site emergency medical vehicles to ensure timely medical response. The Company also adopts a proactive approach to routine and non routine safety through structured hazard identification and risk mitigation tools such as Hazard Identification and Risk Assessment (HIRA) and Job Safety Analysis (JSA), supplemented by periodic third party safety audits, regular machine and equipment inspections, stringent chemical handling and spillage control procedures, and continuous electrical and material handling safety monitoring. A strong safety culture is sustained through regular refresher training, behavioral safety programs, monthly drills, awareness campaigns, behavioral audits for employees and contractual workers, mandatory safety induction for new hires, and ongoing periodic training. Active employee participation is encouraged through General Safety Committee meetings that provide a formal platform for feedback, issue escalation, and collaborative safety improvements, ensuring safety and well being are deeply embedded into the Company's operational DNA with accountability at every level.

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

Category	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working conditions	74	3	The pending complaints were resolved in subsequent months	0	0	No remarks
Health and safety	31	0	All complaints are resolved.	0	0	No remarks

Note: The Company has started monitoring the working conditions and health and safety complaints from FY 2025-26.

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	100%
Working conditions	100%

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

Not any

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).

Employees*	Yes
Workers*	Yes

*Permanent employees and workers only

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

The Company demonstrates a strong commitment to transparency, governance, and regulatory compliance across its value chain. The Company ensures that all statutory obligations related to indirect taxes-such as GST, TDS, and TCS-are properly deducted and deposited by its sourcing partners. It also encourages value chain partners to comply with other statutory requirements, including Provident Fund (PF) and ESIC contributions. The Company works closely with its partners to facilitate the timely submission and uploading of GST-related documentation.

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 rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2025-26	FY 2024-25	FY 2025-26	FY 2024-25
Employees	0	0	0	0
Workers	0	0	0	0

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 remains committed to supporting its employees through career transitions, whether due to retirement or employment termination. The Company continues to offer various initiatives aimed at enhancing employability, such as skill development programs and ongoing learning opportunities. These include apprenticeships and leadership training designed to prepare employees for future career paths. Moreover, the Company upholds its dedication to employee well-being by providing robust health and wellness benefits, including medical insurance and a structured grievance redressal mechanism, ensuring comprehensive support during these pivotal moments

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	0%
Working conditions	0%

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.

Not any

PRINCIPLE 4: Businesses should respect the interests of and be responsive to all its stakeholders



Essential indicators

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

The Company recognizes that effective stakeholder engagement is fundamental to responsible business conduct and long-term value creation. In line with its commitment to transparency and accountability, the Company follows a structured approach to identifying and engaging with stakeholders based on clearly defined criteria, including the nature, extent, and significance of their relationship with the organization in terms of impact and influence.

The Company's key stakeholder groups include internal stakeholders such as employees and leadership, as well as external stakeholders comprising customers, suppliers, business partners, investors, shareholders, and the communities in which it operates.

The Company undertakes regular and systematic engagement with these stakeholders through established communication channels, focused interactions, consultations, and feedback mechanisms. These interactions enable the Company to better understand stakeholder expectations, strengthen relationships, and address concerns in a timely and effective manner.

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
Investors and Stakeholders	No	Emails, News Papers, Website, Meetings, Stock exchange.	Quarterly, website is updated regularly.	• Communication on general updates • New product developments • Queries resolution • Business performance • ESG updates • Events and activities such as campaigns and announcements

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
Employees	No	One to one interaction through regular meeting, Townhall meeting, Emails, Notice board, Phone Calls, ESS portal	Regularly	Employee engagement – the organisation has transparent and open communication channels. Key topics include: • Communication on rewards and recognitions • Talent management • New opportunities • CSR and sustainability updates • Training programs • Performance analysis • Long term employment strategy plans • Employee assistance programs • Company performance updates • Any relevant changes in policies or procedures • Employee volunteering programs • Responsible marketing • Brand communications
Customers	No	Emails, Phone Calls, Video Conference, Website, Trade exhibitions, Social media	Regularly	• Product quality and availability • Complaints • Product handling • Feedback • Payment collection • Marketing and brand communication • Communication on new product development • Current and future business management
Vendors	No	Emails, Phone Calls, Meetings, Website	Regularly	Maintaining strong relationships with value chain partners. Key topics include: • Query and timely delivery • Any change in Policy/Code for Suppliers • New Product development • Supplier capability enhancement • Sustainability initiatives

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
Communities	Yes	News Paper, Meeting, Other initiatives as and when needed	Regularly	Inclusive growth across communities living in the vicinity of production facility. Key topics include: - Assessments for CSR projects and development programs to understand community needs and preferences - Post-implementation project upkeep and management - Grievance redressal to address concerns or feedback from stakeholders.
Regulatory Bodies & Government Agencies	No	Emails and Official letters.	As and when required	To communicate on regulatory requirements as per concerned regulatory bodies.

Leadership Indicator

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.

The Company recognizes stakeholder engagement as a critical pillar of informed and responsible decision making across economic, environmental, and social dimensions. Through a structured, multi layered engagement framework, stakeholder perspectives are systematically identified, captured, and communicated to the Board, even where direct interactions may not occur. The Company engages key stakeholder groups—including employees, customers, investors, vendors, regulators, and communities—through tailored mechanisms such as surveys, town halls, investor interactions, and CSR initiatives. Dedicated teams across CSR, Human Resources, Investor Relations, and Compliance actively gather and assess stakeholder feedback. Periodic materiality assessments are conducted to identify priority ESG issues. The outcomes of such assessments are further evaluated to prioritize ESG issues that are most pressing for both stakeholders and the business. Consolidated insights are presented to the Board and Risk Management Committees through regular reporting and management updates, enabling the integration of stakeholder inputs into strategic planning, risk management, and CSR programmes, and ensuring that stakeholder considerations are embedded into corporate governance and long term decision making.

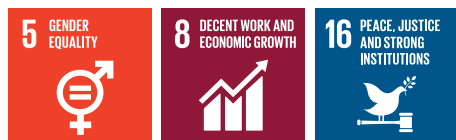
2. Whether stakeholder consultation is used to support the identification and management of environmental and social topics (Yes / No). If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.

Yes, as part of its inclusive business strategy, the Company undertakes an ongoing and structured assessment of material topics by identifying key issues across its operations, engaging internal and external stakeholders, and prioritizing matters of highest relevance and impact. Periodic materiality assessments are conducted to determine priority ESG issues, and the outcomes are further analyzed to identify those most critical to both stakeholders and the business. Consolidated insights from these assessments are shared with the Board and relevant committees (e.g. Risk Management Committee) through annual report, management communication, and updates during strategy and risk review sessions. This enables effective integration of stakeholder perspectives into strategic planning, ESG commitments, risk management approach and CSR activities, ensuring inclusion in corporate governance and long-term decision making.

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

The company's Corporate Social Responsibility (CSR) initiatives are anchored around four core themes that directly address the needs of vulnerable and marginalized communities, including economically weaker sections, women, differently abled individuals, vulnerable communities, and underrepresented local populations in its operational areas. The Company engages with these groups through structured community outreach programs, partnerships with credible NGOs to ensure meaningful, sustainable and long term impact.

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			FY 2024-25		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees/ workers covered (D)	% (D / C)
Employees						
Permanent	122	122	100%	333	333	100%
Other than permanent	18	18	100%	87	87	100%
Total Employees	140	140	100%	420	420	100%
Workers						
Permanent	533	533	100%	0	0	100%
Other than permanent	322	322	100%	201	201	100%
Total Workers	855	855	100%	201	201	100%

Note - The Company has classified its workforce into employees and workers in line with the applicable Wage Code framework and BRSR disclosure requirements from FY 2025-26. Accordingly, workforce-related disclosures for FY 2025-26 have been presented under the respective employee and worker categories to enhance clarity and consistency of reporting. Since this classification has been adopted from FY 2025-26, corresponding data for FY 2024-25 may not be directly comparable with the current year disclosures.

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

Category	FY 2025-26					FY 2024-25				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Permanent										
Male	113	0	0%	113	100%	326	0	0%	326	100%
Female	9	0	0%	9	100%	7	0	0%	7	100%
Other than Permanent										
Male	18	0	0%	18	100%	76	0	0%	76	100%
Female	0	0	0%	0	100%	11	0	0%	11	100%
Workers										
Permanent										
Male	517	0	0%	517	100%	0	0	0%	0	0%
Female	16	0	0%	16	100%	0	0	0%	0	0%
Other than Permanent										
Male	318	316	99%	2	1%	43	43	100%	0	0%
Female	4	4	100%	0	0%	0	0	0%	0	0%

Note - The Company has classified its workforce into employees and workers in line with the applicable Wage Code framework and BRSR disclosure requirements from FY 2025-26. Accordingly, workforce-related disclosures for FY 2025-26 have been presented under the respective employee and worker categories to enhance clarity and consistency of reporting. Since this classification has been adopted from FY 2025-26, corresponding data for FY 2024-25 may not be directly comparable with the current year disclosures.

3. Details of remuneration/salary/wages:

a. Median remuneration/wages

Category	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors	4	INR 6,00,000	2	INR 63,55,000
Key Managerial Personnel	2	INR 64,42,000	0	INR 0
Employees other than BoDs and KMPs	110	INR 7,32,000	8	INR 10,49,000
Workers	517	INR 2,40,000	16	INR 2,85,000

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

	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wages	6.94%	4.62%

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 adopts a structured and comprehensive approach to identifying, addressing, and mitigating human rights risks across its operations. The Human Resources function oversees the implementation of the Company's Human Rights Policy, which underscores respect for all stakeholders, fair and equitable treatment, diversity and inclusion, employee well-being, and the strict prohibition of child labor.

To promote a safe, dignified, and respectful work environment, the Company has constituted Internal Complaint Committee (ICC) in line with the Prevention of Sexual Harassment (POSH) framework. Effective grievance redressal mechanisms are in place to ensure timely and impartial resolution of employee concerns, including those related to women's safety. A dedicated

POSH email ID, accessible solely to the ICC, safeguards confidentiality and process integrity. All grievances are addressed through confidential, closed-door proceedings, ensuring fair, sensitive, and unbiased outcomes.

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

The Company has established robust internal mechanisms to address human rights related grievances and to ensure that employees have clear, accessible avenues to raise concerns. Grievances are addressed through designated Grievance Redressal team under Human Resources department, including a dedicated Prevention of Sexual Harassment (POSH) Committee, which handles complaints relating to harassment, discrimination, and other human rights matters in a fair, confidential, and timely manner. Employees may raise grievances through multiple secure channels, including direct engagement with the Human Resources department, suggestion boxes, or email. These mechanisms operate in alignment with the Company's Whistleblower Policy and the Policy on Prevention of Sexual Harassment.

To strengthen awareness, the Company conducts regular training and sensitisation programmes on human rights, workplace safety, and harassment prevention, ensuring that employees are aware of their rights and the procedures available for reporting concerns. Any employee may communicate a concern in writing, either by letter or via email to the Human Resources department at hr@webelsolar.com. Human rights related issues received by HR are addressed through mutual resolution where possible or escalated to management for further action, if required. In the event the employee is dissatisfied with the resolution, the matter may be escalated directly to the Chairman of the Company.

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

Category	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual harassment	0	0	NA	0	0	NA
Discrimination at workplace	0	0	NA	0	0	NA
Child labour	0	0	NA	0	0	NA
Forced labour/ involuntary labour	0	0	NA	0	0	NA
Wages	0	0	NA	0	0	NA
Other human rights related issues	0	0	NA	0	0	NA

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

	FY 2025-26	FY 2024-25
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of female employees/ workers	0	0
Complaints on POSH upheld	0	0

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

Websol is committed to fostering an inclusive, respectful, and equitable workplace where every individual is valued and provided equal opportunities to grow and succeed. The Company's Equal Opportunity Policy reflects its commitment to eliminating all forms of discrimination and to ensuring that employees are treated with fairness, dignity, and respect.

In line with this commitment, Websol has implemented a Policy on the Prevention of Sexual Harassment of Women at the Workplace, in accordance with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. The policy establishes safeguards to protect complainants from retaliation and ensures that complaints are addressed with confidentiality, sensitivity, and impartiality, thereby promoting a safe and secure work environment. Additionally, the Company has a structured grievance redressal mechanism to address employee concerns in a timely and effective manner. All grievances are investigated thoroughly, and appropriate corrective actions are taken to prevent adverse consequences to the complainant. Through these mechanisms, Websol reinforces its commitment to maintaining a positive and inclusive work culture where employees feel supported, respected, and empowered to raise concerns without fear of reprisal.

9. Do human rights requirements form part of your business agreements and contracts?

Yes, as part of our commitment to human rights, the Company has established service agreements with vendor partners and third-party workers, which are acknowledged by all parties involved. All suppliers are governed by the Supplier Code of Conduct, which sets clear expectations for compliance with relevant laws concerning labor, human rights, environmental conservation, health and safety and overall business practices.

10. Assessments for the year:

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

*Internally, assessments are conducted on above Human rights assessment.

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

Not any

Leadership Indicator

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

The Company has not encountered any concerns related to human rights grievances or complaints that necessitated changes in its business processes.

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

The Company is in process to establish human rights due diligence for its operation and value chain partners.

3. Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?

Yes, the Company is committed to ensuring that its premises and office spaces are accessible to differently abled visitors, in accordance with the Rights of Persons with Disabilities Act, 2016. Inclusive measures have been implemented to provide appropriate facilities and assistive support, including basic accessibility features such as ramps and wheelchair access, enabling seamless movement throughout the premises and ensuring a comfortable visit.

4. Details on assessment of value chain partners:

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

*Assessment was conducted for domestic suppliers only

5. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 4 above.

Not any

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	FY 2024-25
From renewable sources		
Total electricity consumption (A) (GJ)	0 GJ	35,901 GJ
Total fuel consumption (B) (GJ)	0 GJ	0 GJ
Energy consumption through other sources (C) (GJ)	0 GJ	0 GJ
Total energy consumed from renewable sources (A+B+C)	0 GJ	35,901 GJ
From non-renewable sources		
Total electricity consumption (D) (GJ)	1,74,970.88 GJ	2,70,37,460 GJ
Total fuel consumption (E) (GJ)	1,536.39 GJ	7,632 GJ
Energy consumption through other sources (F) (GJ)	0	0
Total energy consumed from non-renewable sources (D+E+F)	1,76,507.28 GJ	2,70,45,092 GJ
Total energy consumed (A+B+C+D+E+F)*	1,76,507.28 GJ	2,70,45,092 GJ
Energy intensity per rupee of turnover (Total energy consumed/ Revenue from operations) **	168.19 GJ/INR Crore	0.0047 GJ/INR
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) ***	3,421.02 GJ/INR Crore	0.097 GJ/INR
(Total energy consumption/ Revenue from operations adjusted for PPP) (GJ/Crore)		
Energy intensity in terms of physical output	11.39 GJ/MT	0.4676 GJ/Nos.****

* The FY 2024–25 figure is not directly comparable due to differences in measurement methodology. The FY 2025–26 value has been calculated using the current standardized approach and accurately reflects total energy consumption.

** In FY 2025-26, the intensity per rupee of turnover and turnover adjusted for PPP is reported in "INR Crore" while in FY 2024-25 the same was reported in "INR".

*** PPP rate: 20.34 (IMF)

****The Company revised its intensity measurement methodology in FY 2025–26, adopting physical output (metric tonnes) as the denominator instead of the number of products produced used in FY 2024–25. Accordingly, year-on-year comparisons of intensity ratios should be interpreted with due consideration of this change.

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/assurance has been conducted by an external agency

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 sites or facilities of WESL are not identified as designated consumers. Hence, PAT scheme is not applicable.

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

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kiloliters)		
(i) Surface water	0	0
(ii) Groundwater	3,37,221.12 kl	1,62,438.20 kl
(iii) Third party water	0	0
(iv) Seawater / desalinated water	0	0
(v) Others (Rainwater harvesting)	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	3,37,221.12 kl	1,62,438.20 kl
Total volume of water consumption (in kilolitres)	1,55,902.64 kl	1,62,438.20 kl
Water intensity per rupee of turnover (Total Water consumed / Revenue from operations) (KL/cr of Rs)*	148.56 kl/INR Crore	0.0000282276 kl/INR
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption/ Revenue from operations adjusted for PPP) (kiloLitre / cr of INR)**	3,021.67 kl/INR Crore	0.0005 kl/INR
Water intensity in terms of physical output (Kilolitre / MT)	10.06 kl/MT	0.0028 kl/Nos.***

*In FY 2025-26, the intensity per rupee of turnover and turnover adjusted for PPP is reported in "INR Crore" while in FY 2024-25 the same was reported in "INR".

**PPP rate: 20.34 (IMF)

***The Company revised its intensity measurement methodology in FY 2025-26, adopting physical output (metric tonnes) as the denominator instead of the number of products produced used in FY 2024-25. Accordingly, year-on-year comparisons of intensity ratios should be interpreted with due consideration of this change

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/assurance has been conducted by an external agency

4. Provide the following details related to water discharged:

Parameter	FY 2025-26	FY 2024-25
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(ii) To Groundwater	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iii) To Seawater	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iv) Sent to third parties	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	1,81,318.48 kl	1,11,700.00 kl

Parameter	FY 2025-26	FY 2024-25
(v) Others	0	0
- No treatment	0	0
- With STP treatment**	0	0
Total water discharged (in kilolitres)	1,81,318.48 kl	1,11,700.00 kl

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/assurance has been conducted by an external agency

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

No, the Company hasn't implemented Zero Liquid Discharge yet.

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

Parameter	Please specify unit	FY 2025-26	FY 2024-25
Nox	MT	5.43 MT	2.7156 MT
SOx	MT	5.43 MT	2.7156 MT
Particulate Matter (PM)	MT	5.78 MT	6.967 MT*
Hazardous air pollutants (HAP)	MT	8.54 MT	10.194 MT*

* Air Emission for FY 2024-25 has been restated to maintain unit standardization

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/assurance has been conducted by an external agency

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	tCO2e	224.60	35.75
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	tCO2e	34,508.15	19,656.23
Total Scope 1 and Scope 2 emissions intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations in Cr. Of rupee)*	tCO2e / INR crore	33.10	0.0000034223
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 in cr. Of rupee)**	tCO2e / INR crore	673.18	0.00007069
Total Scope 1 and Scope 2 emission intensity in terms of physical output	tCO2e / MT	2.24	0.0000000149 tCO2e/ Nos.***

*In FY 2025-26, the intensity per rupee of turnover and turnover adjusted for PPP is reported in "INR Crore" while in FY 2024-25 the same was reported in "INR".

**PPP rate: 20.34 (IMF)

***The Company revised its intensity measurement methodology in FY 2025-26, adopting physical output (metric tonnes) as the denominator instead of the number of products produced used in FY 2024-25. Accordingly, year-on-year comparisons of intensity ratios should be interpreted with due consideration of this change

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/assurance has been conducted by an external agency

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

No. However, Websol Energy System Ltd. has adopted a phased operational decarbonisation approach, focusing on energy efficiency, electrification of operations, and progressive integration of renewable energy. While quantitative emission reduction outcomes are currently under evaluation, the Company has prioritised implementation of key enabling initiatives during the reporting period.

A significant step in this direction is the undertaking of a 700 KW rooftop solar project, scheduled for completion by FY 2026–27, which will support reduction in Scope 2 emissions through renewable energy substitution. In parallel, the Company has initiated electrification of internal logistics and mobility, including the replacement of conventional diesel-operated vehicles with electric alternatives, and deployment of battery-operated pallet trucks, stackers, and forklifts, thereby reducing dependence on fossil fuels.

On the energy efficiency front, Websol has undertaken upgradation of motors from IE1 to IE3 standards and installation of IE5 motors in new projects, enabling improved energy performance across operations. Additional infrastructure-level interventions include the use of 5-star rated air conditioning systems and skylight integration in warehouses to optimise natural lighting and reduce electricity consumption.

These initiatives form part of the Company's broader transition roadmap and are aligned with its stated objective of achieving progressive GHG emission reduction over the next 3–5 years, driven by energy efficiency improvements and renewable energy adoption.

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

Parameter	FY 2025-26	FY 2024-25
Total Waste generated (in metric tonnes)		
Plastic waste (A)	106.03	2.00
E-waste (B)	0	0
Bio-medical waste (C)	0	0
Construction and demolition waste (D)	0	15.00
Battery waste (E)	8,568.00	19.992
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (Used Oil, ETP sludge, Chemical containers, spent-ion exchange resin) (G)	Used Oil – 0.06 MT ETP Sludge – 212.39 MT Chemical containers – 146.13 MT Spent-ion exchange resin – 1.76 MT ----- Total: 360.34	58.17 (ETP Sludge) #
Other Non-hazardous waste generated (H). Please specify, if any. (Carton waste, wooden scrap, Metal scrap) (Break-up by composition i.e., by materials relevant to the sector)	Carton Waste – 14 MT Metal Scrap – 37 MT Wooden Scrap – 242.51 ----- Total: 293.61	0
Total (A+B + C + D + E + F + G + H)*	9,327.97 MT	95.16 MT
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations in cr. Of rupee)**	8.89 MT/INR Crore	0.00000001654 MT/INR
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP in crore of rupee)***	180.79 MT/INR Crore	0.00000034165 MT/INR

Parameter	FY 2025-26	FY 2024-25
Waste intensity in terms of physical output (Total waste/MT)	0.60 MT/MT	0.00003090 MT/Nos.****
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	399.63	2.00
(ii) Re-used	8,714.13	0
(iii) Other recovery operations	0	0
Total	9,113.76	2.00
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	0	2.00
(ii) Landfilling	296.70	58.17
(iii) Other disposal operations	0	0
Total	296.70	60.17

#Category of hazardous waste for FY 2024-25 has been restated based on actual waste generation at site.

* In FY 2025–26, the Company undertook a comprehensive assessment of waste generation, covering all sources of waste at the plant. The FY 2025–26 figure reflects the actual and accurate measurement. The FY 2024–25 value was comparatively lower due to limitations in the earlier assessment approach.

**In FY 2025-26, the intensity per rupee of turnover and turnover adjusted for PPP is reported in "INR Crore" while in FY 2024-25 the same was reported in "INR".

***PPP rate: 20.34 (IMF)

****The Company revised its intensity measurement methodology in FY 2025–26, adopting physical output (metric tonnes) as the denominator instead of the number of products produced used in FY 2024–25. Accordingly, year-on-year comparisons of intensity ratios should be interpreted with due consideration of this change

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/assurance has been conducted by an external agency

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

Websol Energy System Ltd. follows a structured and responsible approach to waste management, supported by well-defined standard operating procedures (SOPs) and robust internal systems. The Company focuses on minimizing environmental impact through waste reduction, reuse, recycling, and responsible disposal practices, while promoting resource efficiency across its operations.

Waste generated at the Company's facilities is classified into hazardous, non-hazardous, and e-waste streams. Hazardous waste, such as used oil and ETP sludge, is managed and disposed of strictly in accordance with applicable regulatory requirements through authorized vendors. Non-hazardous waste, including packaging materials, metal scrap, and general waste, is segregated at source and channelized for recycling or disposal through registered recyclers.

The Company also undertakes measures to reduce the use of hazardous and toxic substances through process optimisation, improved material handling practices, adoption of cleaner technologies, and ongoing employee awareness initiatives. Vendor engagement further strengthens responsible waste handling across the value chain.

Through these initiatives, Websol continues to enhance waste minimization efforts, increase recycling efficiency, and align its waste management practices with its broader environmental and sustainability objectives.

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

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

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

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 any					

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). If not, provide details of all such non-compliances, in the following format: Yes

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
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The Company is complaint with all 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

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:

Not applicable. No facility / plant is located in areas of water stress.

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/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	FY 2024-25
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	The Company is yet to estimate its Scope 3 emissions	The Company is yet to estimate its Scope 3 emissions
Total Scope 3 emissions per rupee of turnover	Metric tonnes of CO ₂ equivalent		
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	Metric tonnes of CO ₂ equivalent		

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

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:

S. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of initiative (Savings in Rs. Million)
1	Upgradation of old ETP	Improvement in the performance of the old ETP in FY 23-24 and freshly commissioned new ETP facility in FY 24-25.	Improved performance of ETP.
2	Reuse of AHU drain water	Drain water from 4 nos. AHU is reused in the water; cycle. Existing items available in the plant were utilized.	Reduction in consumption of fresh water (natural resource).
3	Reuse of reject water from RO and CEDI units	Reject water of RO unit and CEDI unit is reused in the process cooling system for tools in the production plant and in the chilled water cycle.	Reduction in consumption of fresh water.
4	Installation of rooftop solar project	A 700 kW rooftop solar project has been undertaken to reduce dependence on grid electricity and promote renewable energy usage. Expected completion in FY 2026-27.	Reduction in grid electricity consumption
5	Transition to electric mobility	Replacement of conventional diesel vehicle and bike with electric alternatives to reduce fossil fuel consumption in internal transportation.	Reduction in fuel consumption and associated emission
6	Electrification of material handling equipment	Deployment of battery-operated pallet trucks (5 units), stackers (2 units), and forklifts (3 units) to replace fuel-based operations.	Reduction in fuel usage and operational emissions
7	Energy-efficient motor upgrades	Replacement of IE1 motors with energy-efficient IE3 motors and installation of IE5 motors in new projects to improve energy performance.	Reduction in electricity consumption
8	Energy-efficient infrastructure	Use of 5-star rated air conditioning systems and installation of skylights in warehouses to optimise natural lighting and reduce energy consumption.	Reduction in electricity consumption during operations

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

Yes, the Company has an internal framework for business continuity and disaster management. Currently, the approach is documented and implemented through internal processes to ensure operational resilience and risk preparedness. The Company is in the process of further strengthening and formalizing this framework into a comprehensive Business Continuity and Disaster Management Plan. This enhanced framework will cover risk identification, mitigation measures, crisis response, and recovery protocols to ensure minimal disruption to operations and safeguard employees, assets, and stakeholder interests in the event of unforeseen incidents.

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.

No such assessment has taken place in FY 2025-26

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

NIL.

8. How many Green Credits have been generated or procured: NIL

a By the listed entity: NIL

b By the top ten (in terms of value of purchases and sales, respectively) value chain partners: NIL

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. – 2

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	MCCI - Merchants' Chamber of Commerce & Industry	State
2	All India solar industries association (AISIA)	National

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

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

Leadership Indicator

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

S. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of review by Board (Annually / Half yearly/ Quarterly / Others – please specify)	Web link, if available
Not applicable					

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.

Not applicable

2. Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity.

Not applicable

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

The company has established a well defined and structured framework to receive, assess, and address grievances or concerns raised by the local community. At the site level, the Head – Human Resources, in coordination with all Heads of Departments (HODs), adopts a proactive and responsive approach to managing issues related to economic, social, or environmental matters.

Each grievance, if received, is subject to a comprehensive and impartial investigation to identify root causes. Based on the findings, appropriate corrective and preventive actions are implemented promptly to address the concern and prevent recurrence. The Company emphasizes timely resolution, transparent communication, and adherence to ethical standards throughout the grievance handling process.

It is noteworthy that during the current and previous financial years, the Company has not received any community related complaints or grievances. This positive record reflects the Company's strong commitment to maintaining harmonious relationships with the surrounding community and its responsible approach to business operations.

The Company remains vigilant and committed to upholding high ethical, social, and environmental standards. It continues to review and strengthen its engagement practices to ensure minimal impact on the community and to foster long term, sustainable relationships with all stakeholders

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

Category	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/ small producers	9%	7.24%
Sourced directly from within India	28%	29.14%

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	FY 2024-25
Rural	0	0
Semi-urban	0	0
Urban	71%	69.59%*
Metropolitan	29%	30.41%

*The manufacturing plant for WESL is located at Falta SEZ. As per RBI Classification System, Falta falls under Urban region. In FY 2024-25, the number was mistakenly reported in Semi-Urban instead of Urban, hence, the number is restated.

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:

Sr. No	State	Aspirational District	Amount spent (In INR)
CSR is not applicable			

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

The Company doesn't have the preferential procurement policy. Currently, No marginalized or vulnerable groups are involved in the company's procurement value chain. The company works with a limited set of long-term suppliers and does not engage in frequent or random changes to its supplier base.

(b) From which marginalized/vulnerable groups do you procure?

Not any

(c) What percentage of total procurement (by value) does it constitute?

NIL

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)	Benefit 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	Brief of the case
Not applicable		

6. Details of beneficiaries of CSR Projects

Please note: CSR is not applicable to the company. The Company has undertaken certain community level engagement activities which are listed below:

S. No.	CSR project	No. of persons benefited from CSR projects	% of beneficiaries from vulnerable and marginalised groups
1	Hrudaya Cure: A Little Hear Foundation: Children suffering from heart disease undergone surgery	1	100%
2	Ichha Foundation: International Centre Human Health Advancement Foundation for cancer patients	4	100%
3	Kurpai Unnayani Society: Homeopathy dispensary, book distribution, yoga classes, sanitation facilities, education support, and medical aid for the underprivileged	250	100%
4	Shambhu Seva Trust: Serving the under privileged by providing free health screening camp, free ECG, blood sugar checkup, etc.	1000	100%
5	Anweshha Kolkata: Association of parents and well wishers of children & persons with hearing impairment	10	100%

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.

Websol Energy System Limited has established a robust, transparent, and multi channel mechanism to receive, monitor, and resolve consumer complaints and feedback. These systems are designed to ensure timely resolution, enhance customer satisfaction, and drive continuous improvement across products and services.

1. Dedicated Communication Channels

Consumers can register complaints and share feedback through multiple accessible channels:

- Email Support: Customers may contact the dedicated customer service email ID. All communications are formally logged, time stamped, and assigned for action.
- Phone Support: A customer service helpline is available during working hours, enabling real time query handling and immediate assistance.
- Website Interface: The "Contact Us" and "Feedback" sections on the Company's website allow customers to submit complaints, service requests, or suggestions directly.

2. Centralized Complaint Registration and Tracking

All complaints received through various channels are recorded in a centralized ticketing and tracking system. Each complaint is assigned a unique complaint ID, enabling systematic monitoring from registration through resolution. The system ensures clear accountability, defined escalation levels, and timely closure at predetermined checkpoints.

3. Structured Feedback Collection Mechanisms

Websol actively gathers customer feedback through multiple structured channels, including:

- Post delivery feedback forms shared via email and WhatsApp
- Quarterly Net Promoter Score (NPS) surveys to assess customer satisfaction and loyalty
- Field reports from on ground teams following major project deliveries, installations, or service visits

4. Response and Resolution Framework

A defined response and resolution framework governs complaint management:

- Turnaround Time (TAT) is established for different categories of complaints, such as technical, logistics, and service related issues.
- Complaints are prioritized as critical, major, or minor and routed to the appropriate functional teams.
- Weekly internal reviews are conducted to monitor open cases and ensure resolution within committed timelines.

5. Management Review and Continuous Improvement

A consolidated monthly summary of customer complaints and feedback is presented to senior management. This enables identification of root causes, trend analysis, and implementation of corrective and preventive actions. Key learnings are incorporated into:

- Product design and quality enhancement
- Process improvements across manufacturing and service functions
- Training programs for sales, service, and technical teams

Outcome: These mechanisms have enabled Websol Energy System Limited to:

- Improve average complaint response time by 38% over the last two quarters
- Achieve a complaint resolution rate of over 95% within committed timelines
- Strengthen its reputation for responsiveness, transparency, and customer-centricity, fostering long term customer relationships

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

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

Category	FY 2025-26		Remarks	FY 2024-25		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	No complaints received in FY 2025-26	0	0	No complaints received in FY 2025-26
Advertising	0	0		0	0	
Cyber-security	0	0		0	0	
Delivery of essential services	NA	NA		NA	NA	
Restrictive trade practices	0	0		0	0	
Unfair trade practices	0	0		0	0	
Others	0	0		0	0	

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

	Number	Reasons for recall
Voluntary recalls	0	0
Forced recalls	0	0

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

Yes, the Company has established an internal policy and framework addressing cyber security and risks related to data privacy. This policy outlines measures for safeguarding digital infrastructure, ensuring data protection, and managing cyber risks across operations.

The framework is currently implemented internally, and the Company continues to strengthen its systems and controls in line with evolving cybersecurity standards and regulatory requirements.

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.

No cases were reported during FY 2025-26; therefore, no corrective actions were required.

7. Provide the following information relating to data breaches:

- Number of instances of data breaches along-with impact: 0
- Percentage of data breaches involving personally identifiable information of customers: 0
- Impact, if any, of the data breaches – NIL

Leadership Indicator

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

The company is committed to responsible marketing and strictly complies with all applicable national and international regulations. It actively provides detailed information about its products and services to stakeholders, covering aspects such as responsible use, product specifications, ingredients and environmental impacts of its products.

Consumers and stakeholders can access this information through various channels:

a. Company's official website has all the product displayed: <https://www.websolenergy.com/>

The Company's official website serves as the primary information platform and provides detailed insights into:

- Solar PV modules and solar cells
- Technical specifications, certifications, and compliance standards
- Manufacturing capabilities, quality control practices, and sustainability initiatives
- Company background, corporate information, and contact details

b. Product Catalogues and Brochures

Comprehensive product catalogues, brochures, and datasheets are available upon request through the "Contact Us" section of the website or directly via the sales team. These materials include:

- Detailed technical datasheets
- Case studies and application specific solutions
- Product performance and usage information

c. Social Media Platforms

Websol actively engages with stakeholders through professional social media platforms, including:

- LinkedIn: <https://www.linkedin.com/company/websolenergy/>

- Facebook: <https://www.facebook.com/websolenergy1/>

This platform is used to share updates on new products, certifications, exhibitions, project milestones, and relevant industry insights.

d. Direct Sales and Business Engagement

Customers and partners can directly connect with the Company's sales and business development teams for:

- Customized product solutions
- Pricing and commercial discussions
- Technical consultations and product guidance

e. Offline Engagement and Outreach

Beyond digital platforms, Websol maintains direct engagement with consumers and stakeholders through participation in:

- Trade fairs, exhibitions, and industry events
- Retail and distribution outreach programs
- Educational institution visits and awareness initiatives

During these engagements, Company representatives provide product information, address queries, and distribute informational materials.

f. Integrated Marketing and Communication Initiatives

Customer engagement and brand awareness are further strengthened through a mix of:

- Print and digital media
- Social media campaigns
- Educational and interactive promotional initiatives

Through these multiple channels, Websol Energy System Limited ensures transparent communication, informed decision making, and responsible access to information across its stakeholder ecosystem.

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

Websol Energy System Limited is strongly committed to ensuring the safe, efficient, and responsible use of its solar photovoltaic (PV) modules and cells. The Company adopts a multi channel approach to educate consumers, partners, and stakeholders on proper product usage, safety, and maintenance practices. The key initiatives undertaken are outlined below:

Product Manuals and Installation Guidance

Each solar module and cell supplied by Websol is accompanied by detailed product manuals and installation guides that provide guidance on:

- Proper handling, transportation, and storage of products
- Step by step installation procedures
- Electrical and operational safety precautions and warnings
- Guidelines on periodic inspection and cleaning

All documentation is designed in compliance with applicable IEC standards and MNRE guidelines, ensuring adherence to globally recognized safety and quality benchmarks.

Technical Training for Partners and Installers

Websol conducts regular technical training programs—both virtual and on site—for channel partners, EPC contractors, and installation professionals. These training sessions focus on:

- Best practices for module mounting, wiring, and system integration
- Do's and don'ts during transportation, unloading, and on site handling
- Safety measures during installation, commissioning, and maintenance

Training content is aligned with national and international solar safety standards to ensure consistent and safe deployment of products.

Customer Education Through Digital Platforms

To enhance awareness and accessibility of information, Websol shares educational material via multiple digital channels, including:

- Webinars and tutorial videos hosted on the Company's website and LinkedIn page
- FAQs, product datasheets, and downloadable technical documents available at www.websolenergy.com
- Periodic email communications and newsletters highlighting product care tips, performance optimization, and responsible usage practices

Dedicated After Sales Support and Customer Helpline

Websol maintains a dedicated after sales support team to assist customers throughout the product lifecycle. Support services include:

- Remote and on site guidance for correct usage and maintenance
- Clarifications related to product performance, safety, and warranty conditions
- Timely complaint resolution in cases of misuse, damage, or technical concerns

This ensures continued customer engagement and promotes safe operational practices.

Regulatory Compliance and Transparent Product Information

Product labeling, packaging, and datasheets clearly communicate all relevant safety, warranty, and environmental information. These disclosures are in line with:

- MNRE (Ministry of New and Renewable Energy) guidelines
- BIS (Bureau of Indian Standards) requirements
- ALMM (Approved List of Models and Manufacturers) certification standards

Through these initiatives, Websol Energy System Limited reinforces its commitment to consumer safety, regulatory compliance, and responsible renewable energy adoption.

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

The Company is not a provider of essential services. However, in the event of any disruption, it ensures prompt and transparent communication with consumers through multiple channels like its official website, social media platforms, print media, distribution networks, sales representatives, and email communication. Consumers may also reach out for assistance or information through the toll-free helpline 033 4009 2100 or the designated email address info@websolenergy.com, both of which are clearly indicated in product packaging and website <https://www.websolenergy.com/contact-us/>.

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 of the entity or the entity as a whole? (Yes/No)

Yes, the Company ensures that all product labels fully comply with applicable industry and regulatory requirements. Beyond regulatory compliance, WESL actively engages in assessing consumer satisfaction through structured feedback mechanisms, including regular surveys conducted across its dealer network. These surveys capture insights on product quality, sustainable packaging, and the effectiveness of grievance redressal processes. In addition, the Company undertakes annual brand surveys to evaluate consumer perceptions, brand equity, and overall satisfaction, enabling data driven decision making and continuous improvement aligned with consumer expectations.