

# BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT



# Business Responsibility & Sustainability Report

## SECTION A: GENERAL DISCLOSURES

### A. DETAILS OF THE LISTED ENTITY

1. Corporate Identity Number (CIN) of the Listed Entity  
L74200MP2011PLC025904
2. Name of the Listed Entity  
EKI Energy Services Limited
3. Year of incorporation  
2011
4. Registered office address  
201, Plot 48, Scheme No. 78, Part II, Vijay Nagar, Indore 452010
5. Corporate address  
903, B-19th Floor, NRK Business Park, Scheme No. 54 PU 4, Indore 452010, Madhya Pradesh
6. E-mail  
- business@enkingint.org
7. Telephone  
- 0731 42 89 086

### 8. Website

<https://enkingint.org/>

### 9. Financial year for which reporting is being done

2022-23

### 10. Name of the Stock Exchange(s) where shares are listed

BSE Listed, Public Limited Company

### 11. Paid-up Capital

Rs. 27,521,37,440/-

### 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: Ms. Itisha Sahu

Designation: Company Secretary and Compliance Officer

E-mail: cs@enkingint.org

Phone No.: 0731 42 89 086

### 13. Reporting boundary

Disclosures made in this report are on a standalone basis

## B. PRODUCTS/SERVICES

### 14. Details of business activities (accounting for 90% of the turnover):

Sr. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Professional, Scientific and Technical Services	Other Professional, Scientific and Technical Services	100

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

Sr. No.	Product/Service	NIC Code	% of total Turnover contributed
1	Other Professional, Scientific and Technical Activities.	74909	100

## C. OPERATIONS

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

Location	No. of Plants	No. of Offices	Total
National	Nil	The Company has 3 Offices	
International		The Company has 2 offices in Turkey and Switzerland.	

### 17. Markets served by the entity:

a. Number of locations

Location	Number
National (No. of States)	The Company has offices in 3 States.
International (No. of Countries)	The Company provides services across the world. During the year ended March 31, 2024, the Company had customers in about more than 40 countries across the world.

**b. What is the contribution of exports as a percentage of the total turn over of the entity?**

During FY 2024, the company earned about 91.51% of revenue from outside India.

**c. A brief on types of customers**

EKI is a company offering a wide range of services

in Climate solutions and Sustainability all over the world. The Company has a client base of 3500+, which includes government and private sector organizations.

Carbon Project proponents, Energy efficient project owners, Corporate and Non-Corporate Entities looking to offset their footprints.

**D. EMPLOYEES**

**18. Details as at the end of Financial Year:**

a. Employees and workers (including differently abled):

Sr. No.	Particulars	Table (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
<b>EMPLOYEES</b>						
1.	Permanent (D)	194	135	69.58	59	30.41
2.	Other than Permanent (E)	2	2	100	0	0
3.	<b>Total Employees (D+E)</b>	196	137	69.74	59	43.38
<b>WORKERS</b>						
4.	Permanent (F)	0	0	0	0	0
5.	Other than Permanent (G)	0	0	0	0	0
6.	<b>Total workers (F+G)</b>	0	0	0	0	0

b. Differently abled Employees and workers:

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

**19. Participation/Inclusion/Representation of women**

	Total (A)	No. and percentage of Females	
		No. (B)	% (B/A)
Board of Directors	3	1	33.33
Key Management Personnel	5	2	40

Key Management Personnel refers to the Managing Director and Chief Executive Officer, Whole-time Director, Chief Financial Officer and Company Secretary as defined under Section 203(1) of the Companies Act, 2013.

## 20. Turnover rate for permanent employees and workers

(Disclose trends for the past 3 years) FY 23-24

	FY 23-24 (Turnover rate in current FY)			FY 22-23 (Turnover rate in current FY)			FY21-22 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	26.6	35.5	25	29	41	33	22	16	20.5
Permanent Workers	0	0	0	0	0	0	0	0	0

## E. HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES (INCLUDING JOINT VENTURES)

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

Sr. 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	Glofix Advisory Services Private Limited	Subsidiary Company	51	No
2	GHG Reduction Technologies Pvt Ltd	Subsidiary Company	59.88	No
3	Amrut Nature Solutions Private Limited	Subsidiary Company	51	No
4	EnKing International Foundation	Wholly Owned Subsidiary Company	100	No
5	WOCE Solutions Private Limited	Associate Company	26	No
6	EKI One Community Projects Pvt Ltd	Wholly Owned Subsidiary Company	100	No
7	EKI Two Community Projects Pvt Ltd	Wholly Owned Subsidiary Company	100	No
8	EKI Power Trading Private Limited (Formally known as EKI Three Community Projects Pvt Ltd)	Wholly Owned Subsidiary Company	100	No
9	Galaxy Certification Services Private Limited (Formally known as EKI Four Community Projects Pve Ltd)	Wholly Owned Subsidiary Company	100	No
10	ClimaCool Projects and EduTech Limited	Associate Company	49.94	No
11	Enking Community Development	Wholly Owned Subsidiary	100	No
12	Enking International FZCO (Dubai)	Wholly Owned Subsidiary	100	No
13	EnKing International PTE LTD	Wholly Owned Subsidiary	100	No
14	EKI Community Projects PTE LTD	Wholly Owned Subsidiary	100	No

## F. CSR DETAILS

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

- a. Turnover (in Lakhs) – Rs. 25885.17/-
- b. Net worth (in Lakhs) – Rs. 41394.47/-

## G. TRANSPARENCY AND DISCLOSURES COMPLIANCES

23. 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 2024 Current Financial Year			FY 2023 Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes (We have a Grievance Redressal	0	0	0	0	0	0
Investors (other than shareholders)	Yes ( <a href="https://enkingint.org/investor-relations/">https://enkingint.org/investor-relations/</a> )	0	0	0	0	0	0
Shareholders	Yes, Shareholders can register their complaints at mail Id : cs@enkingint.org	5	0	The Company has received few complaint during the year and the same has been duly resolved. raised by shareholder are resolved in given timeline	0	0	The Company has not received any complaint under statutory provisions, as applicable, however, any concerns raised by shareholder are resolved in given timeline.
Employees and workers	Yes. Grievance Redressal Mechanism is available in our internal system	0	0	0	0	0	0
Customers	Yes, Grievance Redressal is at place for Customers.	0	0	0	0	0	0

Value Chain Partners	Our value chain partners can raise their concern through our internal procurement and sales system for upstream and downstream value chain partners respectively	0	0	0	0	0	0
Other (please specify)		0	0	0	0	0	0

#### 24. 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)
01	Employee Training and Well Being	Risk and Opportunity	<p><b>Opportunity:</b> We have consistently invested in the growth &amp; development of our people and in aligning them with our strategic business imperatives. Our human resources is the source of our strength and a key competitive advantage.</p> <p><b>Risk:</b> Retaining key talent is of vital importance in the financial services industry and higher turnover could lead to increased cost of rehiring and diminishing morale among the existing workforce.</p>	A key objective of our people strategy is to enable alignment of employees with strategic business imperatives to facilitate seamless execution of strategy. We have consistently invested in the growth & development of our people.	<p><b>Positive:</b> Retention of key talent increases productivity.</p> <p><b>Negative:</b> Increasing attrition leads to an increase in cost of re-hiring, loss of productivity and wage inflation.</p>
02	Social Performance	Opportunity	We are committed to provide resources and support activities focused on enhancing economic and social development. This is done by supporting programs aligned with our focus areas of education, skill development, and sustainable livelihood, health care for the under-privileged.		<p><b>Positive:</b> We actively engage with the communities by providing clean cooking solutions to women in rural and marginalized areas. Such projects also attract investments, thus they become a revenue stream for the company.</p>

03	Greenhouse Gas Emissions	Risk	GHG emissions pose a reputational risk for EKI. We provide climate consulting solutions to companies, therefore high/increasing GHG emissions can lead to reputational damage.	<p>We have taken several steps to mitigate this risk, including-</p> <ul style="list-style-type: none"> <li>Measuring and reporting their GHG emissions</li> <li>Setting targets to reduce their emissions</li> <li>Implementing energy efficiency measures</li> <li>Investing in renewable energy</li> <li>Purchasing carbon offsets</li> </ul>	<p><b>Negative:</b> The likelihood of occurrence of this risk is meager. We have to purchase an equivalent amount of carbon offsets to neutralize our emissions. Also, poor performance on climate can also lead to decrease in access to capital from investors.</p>
04	Waste	Risk	As an environmentally responsible organization, we consider waste generated in operations as a risk because of potential reputational risk due to high/increases waste intensity.	<p>We are taking several steps to track and mitigate waste-related risk. Some of these steps include designated bins for dry and wet waste in offices to facilitate waste segregation at source. Also, we track our daily waste generation and maintain a log to monitor our performance. Additionally, we have provided training on resource optimization and waste minimization to all our employees through internal learning and development system.</p>	<p>The financial implication of this risk is non-substantial because we are not a waste intensive organization. However, if this risk is not appropriately managed, we may have to incur higher costs of waste disposal.</p>
05	Gender Balance/ Diversity, Equity & Inclusion DE & I	Opportunity	<p>Gender balance and diversity will help EKI to attract and retain top talent. In today's competitive market, we need to be able to offer a diverse and inclusive workplace in order to attract the best employees.</p> <p>Gender balance and diversity will help EKI to better understand and meet the needs of our customers.</p>	<p>We have implemented gender-inclusive recruitment and promotion policies. Provide training to eliminate biases.</p>	<p>Potential loss of talent and market opportunities. May face reputational damage if not addressed.</p>
06	Business Ethics	Risk	<p>Unethical Business Practices can be a risk. Practices such as price-fixing or false advertising can lead to legal repercussions and loss of trust</p>	<p>We have developed a strong code of ethics. Monitor business activities closely. Establish whistleblower mechanisms.</p>	<p>Legal penalties and lost business due to damaged reputation.</p>



07	Data Security	Risk	Unauthorized access or misuse of personal data can harm stakeholders and lead to legal consequences.	Invest in robust cybersecurity measures. Train employees on data protection protocols.	Legal fines, reputational damage, and potential loss of client
08	Promotion of Clean Cook Stoves.	Opportunity	Clean cook stoves reduce indoor air pollution and improve health in local communities. We are engaging with local communities to understand their needs and customize solutions. We also offer training and maintenance. Investment in clean cook stoves is a business opportunity for EKI		Increased sales and brand reputation. Reduction in health-related costs for communities.
09	Regulatory Changes in Carbon Markets	Risk	The regulatory landscape for carbon credits can change, impacting the value and availability of credits thus posing a risk on our business.	We stay updated with the global regulatory changes. We also diversify our portfolio to reduce reliance on any single market.	Potential loss or gain in carbon credit values.

## 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	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
<b>Policy and management processes</b>									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
b. Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
c. Web Link of the Policies, if available	<a href="https://enkingint.org/investor-relations/">https://enkingint.org/investor-relations/</a> ( policies section to be referred)								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
4. Name of the national and international codes/certifications/ labels/ standards (e.g. Forest Stewardship Council, Fair trade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO,BIS) adopted by your entity and mapped to each principle.	Great Place To Work® Certified Climate Neutral Now Certified ISO 9001 (Under Implementation) Science Based Targets initiative (SBTi) (Submitted for Target Validation). CDP Reporting for Climate (under process)								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	Under Principle 6, we have strong commitment to become Net Zero in our operations by 2030. As a climate leader, EKI also offsets its Scope 1+2+3 emissions on an annual basis.								
6. Performance of the entity against the specific commitments, goals, and targets along-with reasons in case the same are not met.	EKI is on track to achieve Net Zero by 2030. Also, we are a carbon neutral company and report our climate performance to CNN (Climate Neutral Now) on a yearly basis.								



Disclosure Questions	p 1	p 2	p 3	p 4	p 5	p 6	p 7	p 8	p 9
<b>Governance, leadership, and oversight</b>									
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)	Sustainability principles are integrated in our business activities and have guided our vision to build an enduring institution that serves the protection and long-term saving needs of customers. Integral to our business, our sustainability framework is structured on the three principles of Environmental - initiatives & offerings that reduce our carbon footprint; Social - responsible conduct towards all stakeholders along with service offerings that benefits the society and Governance - transparent practices that promote trust amongst all our stakeholders								
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies).	Name : Mr. Mohit Agarwal Designation: Chief Finance Officer								
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 Company's CSR and ESG Committee is responsible for sustainability related issues								

**1. Details of review of NGRBC's by the Company:**

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other - please specify)								
	p 1	p 2	p 3	p 4	p 5	p 6	p 7	p 8	p 9	p 1	p 2	p 3	p 4	p 5	p 6	p 7	p 8	p 9
Performance against the above policies and follow up action	All the policies of the Company are approved by the Board and reviewed periodically/Quarterly or on a need basis by Executive Committee as a part of ESG review. During the review, the effectiveness of the policies and the performance against the policies are evaluated, and necessary actions have been taken.																	
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	The Company complies with the extant regulations and principles as are applicable.																	

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

Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide the name of the agency.	p 1	p 2	p 3	p 4	p 5	p 6	p 7	p 8	p 9
		Our statement on greenhouse gas emissions, in reference to Principle 6, has received independent verification from an external party. Several of our policies and its working, have been authenticated by this third party during the certification process. e.g. 'Great Place to Work' certification.							

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

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

**SECTION C: PRINCIPLE-WISE DISCLOSURES**

**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 awareness programmes held	Topics Covered	%age of persons in respective category covered by the awareness programmes
Board of Directors	3	1. Team Work 2. Conflict Mgmt. - 1 3. Conflict Mgmt-2 4. Guidelines Session for Branding and Communication 6. Effective Communication for Leadership 7. QMS - Leadership Clause	100 % attendance
Key Managerial Personnel	5	1. Ethical and Responsible Business Practices 2. Regulatory Compliance Training 3. Communication and Reporting Skills 4. Continuous Improvement Training 5. Leadership and Change Management Training 6. Decision-Making 7. Consultative Selling Skills 8. Circular Economy Principles 9. Human rights due diligence 10. Technology and Innovation 11. Risk Management and Resilience 12. Leadership and advocacy	80%

Employees other than BoD and KMPs	182	<ol style="list-style-type: none"> <li>1. Company Policies</li> <li>2. Continuous Improvement</li> <li>3. Communication Skills</li> <li>4. Monitoring and Evaluation</li> <li>5. Training on ZOHO Functionality</li> <li>6. Project Development and Documentation</li> <li>7. Carbon Disclosure and Reporting</li> <li>8. Capacity Building Training</li> <li>9. Regulatory Compliance Training</li> <li>10. Project Development and documentation</li> </ol>	80%
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#### NOTE 1 - BOARD OF DIRECTORS DURING THE FY,

Various presentations were made at the Board and committee meetings. Independent Directors, in their capacity as members of various committees of the Board were informed on diverse topics pertaining to developments triggered by environmental, social, or regulatory changes.

Independent Directors were briefed on their roles and responsibilities, including those pertaining to corporate governance.

Specific theme presentations were made to the Directors, which inter alia included an update on the overall performance of the Company. These presentations covered the entire range of business activities including macro-economic and market review, earnings outlook, Company's strategy, business model, operations, service offerings, update on sales performance, digitization initiatives across the customer life cycle, key service enablers and initiatives, thematic updates on renewals and persistency grievance management, experience on consumer litigation, customer payment trends, update on strategy and performance of the Company's subsidiary, CSR initiatives, industry outlook, update on Zoho framework, update on information and cyber security and business continuity management and an update on HR policies and initiatives.

Further, updates on performance review, strategy, and key regulatory developments are presented at the quarterly board meetings. Independent Directors who are members of various committees are presented with the necessary information to enable them to review and grant approvals as per the terms of reference of the respective committees.

Presentations are made at committee meetings, which inter alia cover specific industry overview, customer service, technology and digital initiatives, risk management, sustainability, etc.

#### 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
	NA

Periodic meetings are also conducted on one-on-one basis between the independent Directors and senior functional heads for deeper understanding of various aspects of business.

#### NOTE 2 - EMPLOYEES

Various trainings were undertaken during the year such as Code of Conduct, Business Ethics, Prevention of Sexual Harassment at the Workplace, Information and Cyber Security Awareness, Introduction to ESG, Definition and importance of ESG, the business case for ESG, Environmental Awareness and Responsibility, Climate change and its impacts Reducing carbon footprints, Sustainable resource use and waste reduction, Water conservation and pollution prevention, Social Responsibility and Ethics, Corporate social responsibility (CSR) initiatives, Human rights Policy, Diversity, equity, and inclusion.

Health and safety in the workplace, Community engagement and development.

#### 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)

During the year the Company has been charged with fine amounting to ₹ 8,90,000/- as The Company has delayed submission of financial results under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for quarter and year ended March 31, 2023 and Quarter ended June 30, 2023

**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 an anti-bribery and anti-corruption policy. The policy has been developed in

alignment with code of conduct, various existing policies (including whistle blower policy, policy on management of conflict of interest, amongst others) and rules and regulations on anti-bribery and anti-corruption in India.

**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 23-24 (Current)	FY 22-23 (Previous)
<b>Directors</b>	NA	NA
<b>KMPs</b>	NA	NA
<b>Employees</b>	NA	NA
<b>Workers</b>	NA	NA

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

	FY 23-24 (Current)	Remarks	FY 22-23 (Previous)	Remarks
	Number		Number	
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	-	0	-
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	-	0	-

**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.**

There have been no fines imposed on our company related to issues of corruption and conflicts of interest. To ensure continued compliance, we have conducted internal investigations and strengthened our policies and procedures. Additionally, comprehensive training sessions and awareness programs have been implemented for all employees. We have enhanced our whistleblower mechanism and monitoring processes to detect and prevent any violations. Our company remains committed to maintaining the highest standards of ethical conduct and transparency.

**theBoard? (Yes/No)**

Yes, our company has established a comprehensive Ethical Business Conduct Policy designed to effectively prevent and manage conflicts of interest involving members of the Board. This policy includes detailed processes and guidelines to ensure that all potential conflicts are identified, disclosed, and appropriately addressed in a transparent manner, thereby upholding the highest standards of corporate governance and ethical conduct.

**PRINCIPLE 2**

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

**Essential Indicators**

- 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.**

We are in process for the same.

In the current financial year, we are diligently assessing the proportion of our R&D and capital expenditure (capex) that is dedicated to technologies aimed at enhancing the environmental and social impacts of our products and processes. A comprehensive breakdown of these investments as a percentage of our total R&D and capex outlay will be available upon completion of this analysis.

**Leadership Indicators**

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

During the financial year, we executed awareness programs tailored for our value chain partners, emphasizing key sustainable business principles. These initiatives underscored our commitment to fostering a responsible and informed ecosystem, ensuring that our partners are aligned with our sustainability objectives.

**2. Does the entity have processes in place to avoid/ manage conflict of interests involving members of**

	Current Financial Year	Previous Financial Year	Details of improvements in environmental and social impacts
R&D	0	0	
Capex	0	0	

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

Yes

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

The consumption of resources is limited to the running of operations, and sourcing of inputs is not relevant to our core activities. This amounts to nearly 7% of our total procurement.

**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
- (d) other waste.

We are a service-oriented organization; therefore, this is not applicable based on the nature of our business.

**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.**

We are a service-oriented organization; therefore, this is not applicable based on the nature of our business.

**Leadership Indicators**

**1. Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for**

**manufacturing industry) or for its services (for service industry)? If yes, provide details in the following format?**

We are a service-oriented organization; therefore, this is not applicable based on the nature of our business.

**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.**

We are a service-oriented organization; therefore, this is not applicable based on the nature of our business.

**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).**

We are a service-oriented organization; therefore, this is not applicable based on the nature of our business.

**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:**

We are a service-oriented organization; therefore, this is not applicable based on the nature of our business.

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

We are a service-oriented organization; therefore, this is not applicable based on the nature of our business.

**PRINCIPLE 3**

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

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

Category	Total (A)	% of employees covered by									
		Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
<b>Permanent Employees</b>											
Male	135	112	82.96	112	88.14	0	0	5	3.70	0	0
Female	59	59	100	59	100	2	3.38	0	0	0	0
<b>Total</b>	194	171	-	171	-	2	-	5	-	0	0
<b>Other than Permanent Employees</b>											
Male	02	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	00	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
<b>Total</b>	02	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

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

Category	Total (A)	% of workers covered by									
		Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
<b>Permanent Workers</b>											
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
<b>Total</b>	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
<b>Other than Permanent workers</b>											
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
<b>Total</b>	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

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

Benefits	Current FY			Previous FY		
	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	84.02	NA	Y	64%	NA	Y
Gratuity	1.03	NA	Y	-	-	-
ESI	6.70	NA	Y	5.9	NA	Y

**3. Accessibility of workplaces**

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

No

We're currently developing that feature. In the meantime, we offer amenities like escalators and wheelchairs for assistance if needed. We organized an awareness session on 9th March to our employees on disabilities and their types with the help of an external NGO representative.

**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.**

Diversity and inclusiveness are integrated with our strategy to grow.

The Company has in place its Diversity, Equity, and Inclusion policy and Human Rights policy, which can be accessed by employees on the intranet. The Company believes in promoting diversity and inclusion in its work culture, which allows all employees to bring their

authentic selves to work and contribute wholly with their skills, experience, and perspective for creating unmatched value for all stakeholders.

The Company has zero tolerance for harassment and discrimination of employees at the workplace. We promote a culture wherein employees can freely raise and discuss issues concerning themselves with their Superiors or Regional HR Managers. We have several channels through which employees can discuss their engagement and seek clarifications on their issues.

We have a robust policy on Prevention of Sexual Harassment at workplace (POSH) and a formal process for dealing with harassment or discrimination complaints. The Company has put in place a robust grievance redressal process for investigation of employee concerns in line with the Code of Conduct and Business Ethics, which clearly delineate employee responsibilities and acceptable employee conduct. Together, these constitute the foundation for the promotion of a diverse and inclusive culture at the workplace.

**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
Female	100%	100%	-	-
<b>Total</b>	100%	100%	-	-

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

	Yes/No (If Yes, then give details of the mechanism in brief)
<b>Permanent Workers</b>	0
<b>Other than Permanent Workers</b>	0
<b>Permanent Employees</b>	194 -YES (Amber is the platform for Greivance Redressal. Amber automates your employee lifecycle to connect across the tenure meaningfully. Amber will interact with your employees across their lifecycle over chat in a personalized and humanized way.)
<b>Other than Permanent Employees</b>	2

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

	Previous FY			Current FY		
	Total employees / workers in the 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	NA	NA	NA	NA	NA	NA
Male	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA
Total Permanent Workers	NA	NA	NA	NA	NA	NA
Male	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA

8. Details of training given to employees and workers:

Category	Current FY					Previous FY				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
<b>Employees</b>										
Male	135	135	100	135	100	145	145	100	145	100
Female	59	59	100	59	100	58	58	100	58	100
<b>Total</b>	194	194	100	194	100	203	203	100	203	100
<b>Workers</b>										
Male	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	0	0	0	0	0	0	0	0	0	0



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

Category	Current FY			Previous FY		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
<b>Employees</b>						
Male	135	135	100	145	145	100
Female	59	59	100	58	58	100
<b>Total</b>	<b>194</b>	<b>194</b>	<b>100</b>	<b>203</b>	<b>203</b>	<b>100</b>
<b>Workers</b>						
Male	0	0	0	0	0	0
Female	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**10. Health and safety management system:**

**a. Whether an occupational health and safety management system has been implemented by the entity?** Yes

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

We employ a systematic approach to identify work-related hazards, which includes regular safety audits, hazard identification checklists, and employee feedback channels.

**c. Whether you have processes for workers to report the work-related hazards and to remove**

**themselves from such risks.** (Yes)

Yes, we have established protocols allowing workers to promptly report any work-related hazards they encounter. Furthermore, our policy empowers employees to disengage from situations posing immediate risks until they are resolved.

**d. Do the employees/ worker of the entity have access to non-occupational medical and healthcare services?**

Yes. We conduct biannual health drives for our employees. We also have an emergency response system and training given to all the employees.

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

Safety Incident/Number	Category	Current FY	Previous FY
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	Nil	Nil
	Workers	NA	NA
Total recordable work-related injuries	Employees	Nil	Nil
	Workers	NA	NA
No. of fatalities	Employees	Nil	Nil
	Workers	NA	NA
High consequence work-related injury or ill-health (excluding fatalities)	Employees	Nil	Nil
	Workers	NA	NA

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

We've implemented a comprehensive system to uphold health and safety standards at our workplace. This includes:

- Regular training on diverse health and safety topics.

- Strategically placed fire extinguishers and organized CPR demonstrations.
- On-site certified first-aid responders for emergencies.
- Guest speaker sessions to enhance awareness on key health and safety topics

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

	Current FY			Previous FY		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	Nil	Nil	Nil	Nil	Nil	Nil
Health & Safety	Nil	Nil	Nil	Nil	Nil	Nil

**14. Assessments for the year:**

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	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.**

EKI is committed to providing a safe and healthy work environment for all employees. We have health and safety procedures in place to prevent incidents and mitigate risks. The Company has not encountered any safety-related incidents during the current financial year. Furthermore, regular assessments of health and safety practices and working conditions have not identified any significant risks or concerns.

**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	
	Current FY	Previous FY	Current FY	Previous FY
Employees	Nil	Nil	Nil	Nil
Workers	Nil	Nil	Nil	Nil

**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) No****5. Details on assessment of value chain partners: % of the value chain**

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

**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.**

No

**PRINCIPLE 4**

**BUSINESSES SHOULD RESPECT THE INTERESTS OF AND BE RESPONSIVE TO ALL ITS STAKEHOLDERS**

**LEADERSHIP INDICATORS****1. Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees Y(B) Workers (Y/N).**

Yes

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

We have a dedicated compliance team to ensure statutory dues. We audit all the dues with internal team.

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

We identify key stakeholder groups through a systematic process that includes mapping our operational impact, soliciting feedback, and analyzing

our business relationships. This ensures we engage with all relevant parties directly and indirectly affected by our activities.

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

Stakeholders Groups	Whether identify	Channels of Communication	Frequency of engagement	Purpose and scope of engagement, including key
Shareholders	Yes	<ul style="list-style-type: none"> <li>Investor &amp; Analyst Meet, Annual General Meetings, Investor Conferences &amp; meets, Group meetings</li> <li>Annual Reports, Corporate website and press releases/ press conference and external stakeholder meet</li> </ul>	<ul style="list-style-type: none"> <li>Monthly/Quarterly/ Half-yearly/ Annually</li> </ul>	<ul style="list-style-type: none"> <li>Ethical and fair marketing</li> <li>Quality of Services</li> </ul>
Clients	Yes	<ul style="list-style-type: none"> <li>One-to-One Interactions</li> <li>Company Website</li> <li>Social Media Platforms</li> <li>Grievance Mechanisms</li> <li>Client Satisfaction Surveys</li> </ul>	<ul style="list-style-type: none"> <li>Monthly</li> <li>As and when required</li> </ul>	<ul style="list-style-type: none"> <li>Ethical and fair marketing</li> <li>Quality of Services</li> </ul>
Employees	Yes	<ul style="list-style-type: none"> <li>Townhall Meetings</li> <li>Regular Team Meetings</li> <li>Performance Appraisal</li> <li>Counseling Sessions</li> </ul>	<ul style="list-style-type: none"> <li>Monthly/ Quarterly/ Half-yearly/Annually compensation</li> </ul>	<ul style="list-style-type: none"> <li>Career development</li> <li>Performance feedback</li> <li>Fair evaluation and compensation</li> <li>Strong Organizational culture</li> </ul>
Suppliers	Yes	<ul style="list-style-type: none"> <li>Contract Agreement,</li> <li>Meeting</li> <li>Supplier Assessment</li> </ul>	<ul style="list-style-type: none"> <li>Monthly</li> </ul>	<ul style="list-style-type: none"> <li>Monthly</li> <li>Fair and accountable transactions</li> <li>Transparency in the tendering process</li> </ul>
Local Community	Yes	<ul style="list-style-type: none"> <li>Needs Assessment Studies</li> <li>Village Meetings</li> <li>Satisfaction Surveys</li> <li>Program Launches</li> <li>On-Site Visits</li> </ul>	<ul style="list-style-type: none"> <li>Monthly</li> </ul>	<ul style="list-style-type: none"> <li>Quality of Life</li> <li>Clean and Green Environment</li> <li>Better Infrastructure</li> </ul>
Government / Regulatory Bodies	Yes	<ul style="list-style-type: none"> <li>Meetings</li> <li>Industrial Forums</li> <li>Fulfillment of Compliance</li> <li>Regular Updates</li> </ul>	<ul style="list-style-type: none"> <li>As and when needed</li> </ul>	<ul style="list-style-type: none"> <li>Statutory Compliance</li> </ul>
NGO's	Yes	<ul style="list-style-type: none"> <li>Meetings</li> </ul>	<ul style="list-style-type: none"> <li>Quarterly</li> </ul>	<ul style="list-style-type: none"> <li>Associations</li> <li>Donations</li> </ul>
Media	Yes	<ul style="list-style-type: none"> <li>Media Events</li> <li>Magazines</li> </ul>	<ul style="list-style-type: none"> <li>As and when needed</li> </ul>	<ul style="list-style-type: none"> <li>Timely Communication</li> <li>Transparency</li> </ul>

**LEADERSHIP INDICATORS**

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

The Company firmly believes in a consistent engagement with its key stakeholders to ensure better

communication of its performance and strategy.

The Board of Directors are periodically updated on diverse topics which inter alia cover specific industry overview, customer service related updates, Global initiatives, Corporate Social Responsibility related projects/initiatives, financial performance, strategy, etc.

**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, The Company consults with relevant stakeholders and incorporates their inputs into policies and strategies.

To fulfill the purpose, we also have regular ESG Meetings where our Governance team is involved and

reviews the designed policies.

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

#### PRINCIPLE 5

#### BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS

#### ESSENTIAL INDICATORS

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

Category	Current FY 23-24			Previous FY 21-22		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
<b>Employees</b>						
Permanent	194	194	100	203	170	83.7
Other permanent than	2	2	100	0	0	0
<b>Total Employees</b>	<b>196</b>	<b>196</b>	<b>100</b>	<b>203</b>	<b>170</b>	<b>83.7</b>
<b>Workers</b>						
Permanent	0	0	0	0	0	0
Other permanent	0	0	0	0	0	0
<b>Total Workers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

Category	Current FY 23-24					Previous FY 21-22				
	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)
<b>Employees</b>										
Permanent	194	0	0	194	100	203	0	0.98	201	99.01
Male	135	0	0	135	100	145	2	0	58	100
Female	59	0	0	59	100	58	0	0	0	0
<b>Other Permanent</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Male	2	0	0	2	100	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0
<b>Workers</b>										
Permanent	0	0	0	0	0	0	0	0	0	0
Male	0	0	0	0	0	0	0	0	0	0
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
<b>Other Permanent</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

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

	Male		Female	
	Number	Median remuneration/ salary/ wages of the respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	3	15000000	1	4000000
Key Managerial Personnel	5	5000000	1	2000000
Employees other than BoD and KMP	189	250000	57	1200000
Workers	NA	NA	NA	NA

**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 Head of Human Resources, in charge of HR functions, will oversee and resolve any issues related to human rights impacts or concerns stemming from business operations

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

The Company has several board approved policies and internal guidelines to redress grievances related to

human rights issues.

With regard to internal mechanisms centered around the policies, the Company has constituted the Governance team as a part of the Human Resources function to ensure that all employee related grievances are suitably investigated and action is taken.

Employees are encouraged to register any grievance that they may have against any employee, agent, partner, and customer or report any breach of the Code or any of the Company policies. This can be done over discussion with our HR Team or can fill the Grievance Form on ZOHO Platform and the process is taken further.

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

	Current FY 23-24			Previous FY 22-23		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	Nil	Nil	Nil	Nil	Nil	Nil
Discrimination at workplace	Nil	Nil	Nil	Nil	Nil	Nil
Child Labour	Nil	Nil	Nil	Nil	Nil	Nil
Forced Labour/ Involuntary Labour	Nil	Nil	Nil	Nil	Nil	Nil
Wages	Nil	Nil	Nil	Nil	Nil	Nil
Other human rights related issues	Nil	Nil	Nil	Nil	Nil	Nil

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

The Company's employee commitment is founded on the principles of fairness and meritocracy, learning and growth, and fostering a supportive atmosphere. The core of fairness and meritocracy involves strict adherence to a non-discriminatory policy framework that offers equal opportunities to individuals, regardless of their gender, religion, caste, race, age, community, physical ability, or sexual orientation. The Company strives to create a secure and welcoming

work environment where employees can excel without hindrance.

The Company has a Prevention of Sexual Harassment Committee and the Workplace policy, which outlines employee responsibilities and acceptable behavior. These elements serve as the foundation for promoting diversity and inclusivity in the workplace. <https://enkingint.org/wp-content/uploads/2023/05/14.-POSH-Policy.pdf>

The Prevention of Sexual Harassment at the Workplace policy includes measures to prevent negative consequences for complainants:

- (a) Complainants can express or report concerns without fear of retaliation, and the POSH Committee ensures the confidentiality of all parties involved.
- b) Committee meetings prioritize privacy to maintain the confidentiality of discussions.

#### 9. Assessments for the year:

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

#### 10. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 9 above.

Nil

#### LEADERSHIP INDICATORS

##### 1. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 9 above.

Employees are encouraged to raise any grievance they may have regarding any breach/violation in any policy or process, breach of professional etiquette or standards of acceptable behavior by any colleague, vendor, advisor, or any third party associated with the Company in a professional capacity. Employees can also report any other act which is in contravention of the Company's Code of Conduct or other policies in

##### 4. Details on assessment of value chain partners:

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

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

Nil

#### PRINCIPLE 6

Parameter	Current FY 23-24	Previous FY 21-22
Total electricity consumption (A)	167711.4 MJ	165721 MJ
Total fuel consumption (B)	438.37 MJ	1118.31 MJ
Energy consumption through other sources (C)	NA	NA

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

Human rights requirements form a part of the Company's business agreements and contracts as and where relevant.

force, including the Prevention of Sexual Harassment at the Workplace policy and any other HR Policies.

For grievances pertaining to sexual harassment, employees may also write to [posh@enkingint.org](mailto:posh@enkingint.org)

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

Internal audit is conducted for the governance process of the Company

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

The Head Office at Indore is accessible to differently abled visitors. The Company has wheel chairs available at our corporate office to suit the special needs of differently-abled persons if required.

#### 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:

Total energy consumption (A+B+C)	168149.77	1,66,839.31
Energy intensity per rupee of turnover	6.24 MJ per Lakh INR of Revenue	1.31 MJ per Lakh INR of Revenue

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.

**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.**

NA

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

Our company's water usage is solely for human consumption, given our non-manufacturing nature. Thus, the specified table isn't material to our operations. The Company office is in rental premise, and we have no mechanism to track water utilization.

However, efforts have been made to ensure that water is utilized judiciously.

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

We are a service-oriented company. This is not applicable.

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

We are a service-oriented company. This is not applicable

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

Parameter	Unit	FY23-24 (Current Financial Year)	FY22 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	t-CO2- 0.08654 t-CH4- 0.00001 t-N2O- 0.00109 t-CO2eq.- 0.08764	t-CO2- 0.0785 t-CH4- 0.000008 t-N2O- 0.00109 t-CO2eq.- 0.0796
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	33.36 tCO2e (Location Based) 0 tCO2e (Market Based)	37.74 tCO2e (Location Based) 0 tCO2e (Market based)
Total Scope 1 and Scope 2 emissions per rupee of turnover	Kg/Cr INR of revenue	124.15 (Location Based) 0.00 (Market Based)	29.75 (Location Based) 0.06 (Market based)
Total Scope 1 and Scope 2 emission intensity (tCO2/ FTE employee)	Metric tonnes of CO2 equivalent per full time equivalent	0.172	0.184

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

Yes.

In the reporting period, some of the initiatives implemented were-

- Renewable electricity consumption through purchase of 50 un-bundled EAC from I-REC for all of our electricity consumption.
- Waste segregation at source in Head Office. Installed colored dustbins for dry and wet waste, and organized multiple awareness sessions for employees for the same.
- Regular (Weekly) waste monitoring for dry and wet waste.

- Employee training on energy efficiency and waste reduction
- Procurement of office snacks from local vendors
- All our e-waste is disposed to authorized waste handlers only.
- Digitization of all of our internal documentation processes.
- Minimizing business travel by conducting virtual clients meetings.
- Energy-efficient lighting and cooling system in office.
- Use of Energy-Efficient laptops in office
- World of Circular Economy (WOCE) initiative providing sustainability solutions and services.



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

Parameter	Current FY23-24	Previous FY 22-23
<b>Total Waste generated (in metric tonnes)</b>		
Plastic waste (A)		(Part of mixed waste)
E-waste (B)	0	NA
Bio-medical waste (C)	NA	NA
Construction and demolition waste (D)	NA	NA
Battery waste (E)	NA	NA
Radioactive waste (F)	NA	NA
Other Hazardous waste. Please specify, if any. (G)	NA	NA
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	Mix dry waste- 1.844 tons Mix wet waste- 0.901 tons	Mix dry waste- 1.7 tons Mix wet waste- 0.85 tons
Total (A+B + C + D + E + F + G + H)	2.745 tons	2.55 tons
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
<b>Category of waste</b>		
(i) Recycled	0.02 tons	0 tons
(ii) Re-used		-
(iii) Other recovery operations		-
<b>Total</b>	<b>0.02 tons</b>	<b>0 tons</b>
<b>For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)</b>		
<b>Category of waste</b>		
(i) Incineration	-	-
(ii) Landfilling	-	-
(iii) Other disposal operations	-	-
Total	-	-
<b>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.</b>		

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

- i. Plastics (including packaging)** - All our facilities use 100% biodegradable plastic garbage bags to collect and dispose of dry and wet waste. At our corporate office, we have engaged with a vendor partner who collects our Wet and Dry waste and dispose it in a eco-

friendly manner

- ii. E-waste** - Our E-waste broadly includes computers, servers, scanners, PSs, Batteries, Air conditioners etc. All such E-wastes are being disposed off through registered E-waste vendors.
- iii. Hazardous waste** - Our services do not involve producing or disposing hazardous waste of any kind. Hence, this is not applicable.
- iv. Other waste** - We have designated waste collection bins for dry waste and wet waste that enable waste

segregation at source. We also are monitoring our waste generation on a daily basis.

**10. 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:**

No

**11. Details of environmental impact assessments of projects undertaken by the entity based on applicable**

**LEADERSHIP INDICATORS**

**1. Provide break-up of the total energy consumed (in Joules or multiples) from renewable and non-renewable sources, in the following format:**

Parameter	Current FY 22-23	Previous FY 21-22
<b>From renewable sources</b>		
Total electricity consumption (A)	167711.4 MJ	165721 MJ
Total fuel consumption (B)	0	0
Energy consumption through other sources (C)	0	0
<b>Total energy consumed from renewable sources (A+B+C)</b>	167711.4 MJ	165721 MJ
<b>From non-renewable sources</b>		
Total electricity consumption (D)	0	0
Total fuel consumption (E)	438.37 MJ	1118.31 MJ
Energy consumption through other sources (F)	0	0
Total energy consumed from non-renewable sources (D+E+F)	438.37 MJ	1118.31 MJ
<b>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.</b>		

**2. Provide the following details related to water discharged:**

NA

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

For each facility / plant located in areas of water

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

Parameter	Unit	Current FY 22-23	Previous FY 21-22
Total Scope 3 emissions	Metric tonnes of CO2 equivalent	541.18	686.45
Total Scope 3 emissions per rupee of turnover	Kg of CO2e/CR INR of turnover	2008.74	540

**5. With respect to the ecologically sensitive areas reported at Question 10 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.**

NA

**laws, in the current financial year:**

No such projects which required EIA

**12. 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:**

Based on the nature of its business, the Company complies with applicable environmental norms.

**stress, provide the following information:**

(i) Name of the area

(ii) Nature of operations

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

NA

**6. 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:**

NA

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

Not available as of now.

**8. 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.**

**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**

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	Confederation of Indian Industry	National
2	Federation of Indian Chambers of Commerce & Industry (FICCI)	National
3	Associated Chambers of Commerce and	National
4	PHD Chamber of Commerce and Industry	National
5	ICRO Accredited	International
6	The Anaerobic Digestion and Bio Resources Association (ADBA)	National
7	Carbon Markets Association of India	National
8	Alliance for Energy Efficient Economy (AEEE)	National
9	ATG Finance	National
10	Environmental Finance Membership	National

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

**LEADERSHIP INDICATORS**

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

Our organization actively advocates for public policies that align with our core values and business principles. Detailed information on our specific policy positions is available in our annual report and official communications

**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.**

As a service-oriented company, we do not undertake projects that necessitate Social Impact Assessments

We are a service-oriented company. Given the nature of business, there has been no adverse impact on the environment.

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

We have not conducted any assessment relating to environmental impact by value chain partners (vendors / sales partners)

**chambers/associations.**

The Company is a member of 10 trade and industry chambers/ associations.

**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:**

(SIA). This aligns with our operational focus on providing services rather than executing projects that would typically require such assessments.

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

We are a service-oriented company, we do not have any projects which require Rehabilitation & Resettlement.

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

We have implemented a comprehensive Grievance Redressal Mechanism specifically designed for communities. Additionally, we provide a toll-free number to facilitate easy access for reporting and resolving grievances. This mechanism ensures that community concerns are promptly addressed and resolved in a transparent and efficient manner.

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

NA

**Leadership Indicators**

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

We are a service-oriented company, we do not have any projects which require SIA

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

We have carried out our CSR initiatives majorly in the state of Madhya Pradesh in different villages and projects. Total amount spent is ₹ 4,65,15,711/-

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

No

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

**6. Details of beneficiaries of CSR Projects:**

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	Surya Nutan	1400	
2	Energy Swaraj		
3	Fellowship	1	
4	Clean Cooking		

**PRINCIPLE 9**

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

**ESSENTIAL INDICATORS**

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

We receive client queries and complaints through two primary channels: phone calls and emails. Our dedicated teams handle calls, providing tailored solutions to address each issue. If a client is not satisfied with the resolution, they can escalate their concerns to the second level of our Escalation Matrix by submitting a written request. At this level, further evaluation and resolution are provided to ensure client satisfaction.

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

Not applicable to us as we are a service-based organization.

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

- **Data Privacy-** No Complaints Received in Last two Financial Years
- **Advertising-** No Complaints Received in Last two

NA

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

NA

**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:**

NA, The Company is not in the business of inventions, literary, musical, and artistic works and symbols, names, images, and designs used in commerce, for which IP owners are granted certain exclusive rights under national IP laws.

**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**

NA

Financial Years

- **Cyber-Security-** No Complaints Received in Last two Financial Years
- **Delivering of Essential Services-** No Complaints Received in Last two Financial Years
- **Restrictive Trade Practices-** No Complaints Received in Last two Financial Years
- **Unfair Trade Practices-** No Complaints Received in Last two Financial Years
- **Other-** No Complaints Received in Last two Financial Years

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

NA

**5. Does the entity have a framework/ policy on cyber security and risks related to data privacy.**

Yes, the Company has established comprehensive policies regarding information technology and cyber security risks. These policies define risk limits, outline mitigation strategies, and implement internal controls to safeguard our digital infrastructure and data.

**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 penalties/regulatory action has been levied or taken on the above-mentioned parameters.

#### LEADERSHIP INDICATORS

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

Information on products and services of the Company can be accessed on <http://www.enkingint.org/>

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

Steps Taken to Inform and Educate Consumers About Safe and Responsible Usage of Products and Services:

- Regular updates on our website
- Frequent email communications
- Notifications sent directly to consumers
- Signed agreements with customers

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

Clients are informed of any risk of disruption/ discontinuation of essential services through the below means of communication through Emails and

Signed agreements.

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

Yes, EKI is committed to maintaining transparency with its customers by providing all relevant information. As part of our efforts to improve customer experience continuously, we include a feedback link in our email communications. This enables clients to share their feedback on their overall engagement with us, helping us to understand and enhance their satisfaction with our services.

**5. Provide the following information with respect to data breaches:**

**a. Number of Instances of data breaches along with Impact**

**b. Percentage of data breaches involving personally identifiable information of customers**

Throughout the year, the Company did not experience any instances of data breaches. Our robust cybersecurity measures and vigilant monitoring protocols effectively safeguarded our data, ensuring the integrity and confidentiality of all sensitive information.