

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

SECTION A: GENERAL DISCLOSURES

I. 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**
EKI EMBASSY, A35, Scheme 78 Part 1 Phase 2, Indore, Madhya Pradesh 452010
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**
2024-25
10. **Name of the Stock Exchange(s) where shares are listed**
BSE Listed, Public Limited Company
11. **Paid-up Capital**
Rs. 27.60 Crores (Rs. 276036940/-)
12. **Name and contact details (telephone, email address) of the person who may be contacted for BRSR**
Name: Ms. Itisha Sahu
Designation: Company Secretary & 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
14. **Name of Assurance provider**
RINA Classification and Certification India Pvt. Ltd.
15. **Type of assurance obtained**
Limited

II. PRODUCTS/SERVICES

16. 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

17. 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

III. OPERATIONS

18. 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 1 Office in Indore	
International		NIL	

19. Markets served by the entity:

a. Number of locations

Location	Number
National (No. of States)	The Company has office in 1 State.
International (No. of Countries)	NIL

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

During FY 2024-25, the company earned about 85.75% 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 across the globe.

The company has a client base of 3500+, including government and private sector organizations, carbon project proponents, energy-efficient project owners, corporate and non-corporate entities looking to offset their carbon footprints. EKI also provides sustainability advisory services to clients seeking to enhance their ESG performance, comply with disclosure frameworks, and transition towards net-zero goals.

IV. EMPLOYEES

20. 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)
EMPLOYEES						
1.	Permanent (D)	228	148	64.91	80	35.09
2.	Other than Permanent (E)	2	2	100	0	0
3.	Total Employees (D+E)	230	150	65.22	80	34.78
WORKERS						
4.	Permanent (F)	0	0	0	0	0
5.	Other than Permanent (G)	0	0	0	0	0
6.	Total workers (F+G)	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)
DIFFERENTLY ABLED EMPLOYEES						
1.	Permanent (D)	0	0	0	0	0
2.	Other than Permanent (E)	0	0	0	0	0
3.	Total differently abled employees (D + E)	0	0	0	0	0
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)	0	0	0	0	0
5.	Other than Permanent (G)	0	0	0	0	0
6.	Total differently abled workers (F + G)	0	0	0	0	0

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B/A)
Board of Directors	6	2	33.33
Key Management Personnel	2	1	50

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.

22. Turnover rate for permanent employees and workers (Disclose trends for the past 3 years) FY 24-25

	FY 24-25 (Turnover rate in current FY)			FY 23-24 (Turnover rate in current FY)			FY22-23 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	61.70	138.70	78.10	26.6	35.5	25	29	41	33
Permanent Workers	0	0	0	0	0	0	0	0	0

V. HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES (INCLUDING JOINT VENTURES)
23. (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	Amrut Nature Solutions Private Limited	Subsidiary	51.00%	No
2	GHG Reduction Technologies Private Limited	Subsidiary	80.37%	No
3	EKI Sustainability Services Private Limited (Formerly known as Glofix Advisory Services Private Limited)	Subsidiary	100.00%	No
4	EKI One Community Projects Limited	Subsidiary	100.00%	No
5	Galaxy Certification Services Private Limited	Subsidiary	100.00%	No
6	EnKing International FZCO (Dubai)	Subsidiary	100.00%	No
7	EnKing International PTE LTD	Subsidiary	100.00%	No
8	EnKing Community Projects PTE LTD	Subsidiary	100.00%	No
9	WOCE Solutions Private Limited	Associate	26.00%	No
10	EnKing International Foundation	Subsidiary	100.00%	No
11	EKI Community Development Foundation	Subsidiary	100.00%	No

VI. CSR DETAILS
24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (No)

- Turnover (in Lakhs) – Rs. 16461.47/-
- Net worth (in Lakhs) – Rs. 42722.38/-

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 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 Mechanism for communities, we also share a toll-free number)	0	0	No complaints received during FY 2024-25.	0	0	0
Investors (other than shareholders)	Yes (https://enkingint.org/investor-relations/)	2	0	All complaints were resolved on time.	0	0	0
Shareholders	Yes, Shareholders can register their complaints at mail Id : cs@enkingint.org	0	0	No shareholder complaints were recorded during the year.	5	0	All the complaints were resolved on time
Employees and workers	Yes Grievance Redressal Mechanism is available in our internal system	0	0	No employee grievances reported under BRSR principles.	0	0	0
Customers	Yes, Grievance Redressal is at place for Customers. (https://enkingint.org/contact-us/)	0	0	No customer complaints received regarding BRSR principles.	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	No complaints filed; grievance mechanism in place.	0	0	No complaints filed; grievance mechanism in place.
Other (please specify)		0	0	NA	0	0	NA

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

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	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.	Stay updated with global regulatory changes. Diversify portfolio to reduce reliance on any single market.	Potential loss or gain in carbon credit values.
02	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.	We have taken several steps to mitigate this risk, including- Measuring and reporting their GHG emissions Setting targets to reduce their emissions Implementing energy efficiency measures Investing in renewable energy Purchasing carbon offsets	Negative: 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.
03	Business Ethics	Risk	Unethical Business Practices can be a risk. Practices such as price-fixing or false advertising can lead to legal repercussions and loss of trust	We have developed a strong code of ethics. Monitor business activities closely. Establish whistleblower mechanisms.	Legal penalties and lost business due to damaged reputation.
04	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

05	Employee Training and Well Being	Risk and Opportunity	<p>Opportunity: We have consistently invested in the growth & 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>Risk: 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>Positive: Retention of key talent increases productivity.</p> <p>Negative: Increasing attrition leads to an increase in cost of re-hiring, loss of productivity and wage inflation.</p>
06	Gender Balance/ Diversity, Equity & Inclusion DE &I	Opportunity	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. Gender balance and diversity will help EKI to better understand and meet the needs of our customers.	We have implemented gender-inclusive recruitment and promotion policies. Provide training to eliminate biases.	Potential loss of talent and market opportunities. May face reputational damage if not addressed.
07	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.
08	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.		Positive: 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.

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
Policy and management processes									
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	<p>P1 to P9: Code of Conduct: https://enkingint.org/wp-content/uploads/2022/09/Code-of-Conduct-UPSI.pdf</p> <p>P1: Whistleblower Policy: https://enkingint.org/wp-content/uploads/2024/02/Whistle-Blower-Policy.pdf</p> <p>Risk Management Policy: https://enkingint.org/wp-content/uploads/2023/05/Risk-Management-Policy-1.pdf</p> <p>P4 and P8: CSR Policy: https://enkingint.org/wp-content/uploads/2023/05/5.-Corporate-Social-Responsibility-CSR-Policy.pdf</p> <p>P3 and P5 Posh Policy: https://enkingint.org/wp-content/uploads/2023/05/14.-POSH-Policy.pdf Posh policy</p>								
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.	<p>EKI has adopted ISO 9001:2015, ISO 14001:2015, and ISO 50001:2018 standards, is committed to near-term targets under SBTi, discloses climate performance through CDP, and is a partner of PCAF (Partnership for Carbon Accounting Financials), reflecting its commitment to quality, environmental responsibility, climate action, and financial carbon transparency.</p>								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	<p>Under Principle 6, EKl is committed to reducing its environmental impact and has set near-term science-based targets through the Science Based Targets initiative (SBTi) to reduce Scope 1 and 2 GHG emissions by 42% by 2030 from a 2023 base year. The company is also in the process of measuring and managing its Scope 3 emissions. These efforts reflect EKl's commitment to transparent, science-aligned climate action, supported by participation in CDP disclosure and partnership with PCAF.</p>								

<p>6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.</p>	<p>EKI is on track to achieve its climate commitments. We have set near-term science-based targets through SBTi to reduce Scope 1 and Scope 2 GHG emissions by 42% by 2030 from a 2023 base year, and are actively working on measuring and reducing Scope 3 emissions. Our targets are aligned with the 1.5°C pathway under the SBTi SME framework.</p> <p>In FY 2024, EKI received a ‘B’ rating in CDP Climate Disclosure—the highest rating achievable by an SME—which reflects our commitment to transparency and climate performance. Additionally, we are a proud partner of PCAF (Partnership for Carbon Accounting Financials), further strengthening our efforts in climate accounting and finance.</p> <p>These credentials reaffirm our strategic direction and operational readiness to deliver on our sustainability goals through measurable, science-based action.</p>
<p>Governance, leadership, and oversight</p>	
<p>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)</p>	<p>At EKI Energy Services Limited, ESG principles are core to our purpose as we work to build a low-carbon, resilient future. This year, we made significant progress by setting near-term science-based targets through the SBTi, aligning with the 1.5°C trajectory. We also earned a ‘B’ rating in the CDP Climate Disclosure 2024—highest for an SME—demonstrating our transparency and commitment to climate action. Our partnership with PCAF further enhances our credibility in carbon accounting.</p> <p>Despite challenges such as evolving climate policy frameworks and market fluctuations, we remain focused on delivering innovative climate solutions, strengthening stakeholder trust, and upholding strong governance and ethical standards.</p> <p>Despite challenges such as evolving climate policy frameworks and market fluctuations, we remain focused on delivering innovative climate solutions, strengthening stakeholder trust, and upholding strong governance and ethical standards.</p>
<p>8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).</p>	<p>Name : Mr. Mohit Agarwal Designation: Chief Finance Officer</p>
<p>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.</p>	<p>Yes, the Company’s CSR and ESG Committee is responsible for sustainability related issues</p>

10. 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 policies of the Company are approved by the Board and periodically reviewed by the Executive Committee as part of the ESG review process. The effectiveness and performance against these policies are evaluated, and follow-up actions are undertaken as necessary to ensure alignment with our ESG objectives.																	
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	The Company complies with all applicable statutory requirements and regulations relevant to the BRSR principles. No material non-compliances were identified during the reporting period.																	
11. 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, is based on internal assessments and monitoring practices. While external assurance has not yet been undertaken, the Company is in the process of pursuing full assurance for its BRSR disclosures. Policies and their implementation are aligned with established management systems such as ISO 9001, ISO 14001, and ISO 50001.								

12. 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)	NA	NA	NA	NA	NA	NA	NA	NA	NA
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
The entity does not have the financial or/human and technical resources available for the task (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
It is planned to be done in the next financial year (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
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	1	Policies Awareness	90 % attendance
Key Managerial Personnel	4	Leadership Skills Interpersonal Communication Technical Trainings	70%
Employees other than BoD and KMPs	6	Team Building Technical Training Process- based Training	70%
Workers	0	Grooming Work Culture	0%

NOTE 1 - BOARD OF DIRECTORS DURING THE FY,

During FY 2024-25, the Board of Directors of EKI Energy Services Limited continued to receive regular updates on matters relating to governance, ethics, compliance, and sustainability. Presentations were made to the Board and its committees covering EKI's climate commitments, progress on science-based targets, regulatory changes in carbon markets, risk management, stakeholder engagement, and ESG initiatives.

Independent Directors were briefed on their roles and responsibilities with respect to corporate governance and ethical business conduct. The Board was also apprised of the Company's performance, strategy, digital transformation, business continuity planning, data security measures, and community engagement programs. Periodic meetings between Independent Directors and senior leadership provided deeper insights into EKI's climate solutions, market outlook, and governance practices.

The Company remains committed to upholding the highest standards of transparency, accountability, and ethical

business conduct. The Board continues to monitor and guide the Company's efforts to align business practices with evolving regulatory requirements and stakeholder expectations, ensuring long-term value creation and responsible growth.

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)

Montetary					
Particulars	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					
Imprisonment	Nil	Nil	Nil	Nil	Nil
Punishment	Nil	Nil	Nil	Nil	Nil

During the year, the Company has not been charged with any fine, penalty, punishment, compounding fee, settlement amount, or similar action by any regulator, law enforcement agency, or judicial institution.

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	NA

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 a Code of Conduct and an Anti-Bribery and Anti-Corruption Policy, both of which guide

ethical business conduct and compliance with applicable laws. These policies are aligned with our Whistle Blower Policy and other governance frameworks, and are available at: <https://enkingint.org/investor-relations/> (refer to the Policies section).

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 24-25 (Current)	FY 23-24 (Previous)
Directors	NA	NA
KMPs	NA	NA
Employees	NA	NA
Workers	NA	NA

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

	FY 24-25 (Current)		FY 23-24 (Previous)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	No complaints received	0	No complaints received
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	No complaints received	0	No complaints received

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, penalties, or regulatory actions imposed on the Company during the year related to issues of corruption or conflicts of interest. To ensure

continued compliance and uphold ethical standards, EKI has further strengthened its policies, internal controls, and monitoring processes. The Company continues to conduct employee trainings, enhance awareness, and maintain a robust whistleblower mechanism to prevent and address any potential violations. We remain fully committed to the highest standards of integrity, transparency, and responsible business conduct.

8. Number of days of accounts payables

	FY (2024-25)	PY (2023-24)
i) Number of days of accounts payables	259.89	175.45

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 2024-25	PY (2023-24)
Concentration of Purchases	Purchases from trading houses as % of total purchases	In line with internal governance and disclosure policies, the Company has chosen not to provide the requested trading-house/dealer concentration and related-party breakdowns in this BRSR. The decision will be revisited as part of our ongoing disclosure evaluation.	
	Number of trading houses where purchases are made from		
	Purchases from top 10 trading houses as % of total purchases from trading houses		
Concentration of Sales	Sales to dealers/ distributors as % of total sales		
	Number of dealers/ distributors to whom sales are made		
	Sales to top 10 dealers/ distributors as % of total sales to dealers/distributors		
Sales of RPTs in	Purchases (Purchases with related parties/total Purchases) (%)		
	Sales (Sales to related parties/ Total sales)		
	Loans & advances (Loans & advances given to related parties/ Total loans & advances)		
	Investments (Investments in related parties/ Total investments made)		

Leadership Indicators

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

Total number of awareness programmes held	Topics /principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
0	Nil	Nil

During the financial year, while no formal training programs were conducted for value chain partners, we continued to promote sustainable business practices through regular engagement, communications, and collaboration. The Company remains committed to strengthening sustainability awareness across its value chain in future initiatives.

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

Yes, the Company has established a comprehensive Code of Conduct and Ethical Business Practices Policy to prevent and manage conflicts of interest involving members of the Board. These policies outline clear processes for identification, disclosure, and resolution of potential conflicts, ensuring transparency and adherence to the highest standards of corporate governance.

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.

In the current financial year, we are in the process of evaluating the share of our R&D and capital expenditure dedicated to technologies that enhance the environmental and social impacts of our services and operations. The detailed percentage breakdown will be reported upon completion of this ongoing assessment.

PRINCIPLE 2

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

	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?

During the current financial year, the Company followed its sustainable procurement policy specifically for office supplies. All office-related purchases such as stationery, cleaning materials, and consumables were sourced in line with sustainability principles. The Company remains committed to progressively extending these practices to other categories of procurement in future cycles.

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.

As a service-oriented organization, EKI Energy Services Limited does not produce physical products or packaging that generate end-of-life waste such as plastics, e-waste, or hazardous waste. However, we remain committed to responsible waste management within our operations and encourage sustainable practices across our value chain.

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.

As a service-oriented organization, Extended Producer Responsibility (EPR) is not applicable to our business activities. However, we remain committed to promoting responsible waste management practices within our operations.

Leadership Indicators

1. Has the entity conducted Life Cycle Perspective /

Assessments (LCA) for any of its products (for the manufacturing industry) or for its services (for service industry)? If yes, provide details in the following format?

EKI Energy Services Limited has not conducted a formal Life Cycle Assessment (LCA), as our service-oriented business does not produce physical products. However, we are committed to minimizing the environmental impact of our operations through our climate solutions, energy efficiency efforts, and sustainability initiatives.

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.

There are no significant social or environmental concerns or risks arising from the provision of our services, given the nature of our service-oriented business. However, EKI Energy Services Limited remains committed to minimizing its operational footprint and actively encourages sustainable practices across its value chain.

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:

As a service-oriented organization, the use of input materials in production is not applicable to our business activities. Therefore, the percentage of recycled or reused input material does not apply.

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

EKI Energy Services Limited does not deal in physical products or packaging; hence, this disclosure is not applicable to our operations.

PRINCIPLE 3

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

Essential Indicators

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent Employees											
Male	148	148	100%	148	100%	0	0	148	100	0	0
Female	80	80	100%	80	100%	80	100	0	0	0	0
Total	228	228	100%	228	100%	80	35.09	148	64.91	0	0
Other than Permanent Employees											
Male	2	2	100	2	100	0	0	2	100	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0	0

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

Category	% of 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	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Total	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Other than Permanent workers											
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Total	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

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

	FY 2024-25 Current Financial Year	FY2023-24 Previous Financial Year
Cost incurred on wellbeing measures as a % of total revenue of the company	0.32%	0.22 %

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	38.60%	0.00%	Yes	84.02%	0.00%	Yes
Gratuity	5.26%	0.00%	Yes	1.03%	0.00%	Yes
ESI	2.63%	0.00%	Yes	6.70%	0.00%	Yes

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

EKI Energy Services Limited is committed to inclusivity and accessibility. While we do not currently have differently abled employees, we are mindful of accessibility needs and provide supportive measures such as wheelchairs and escalator access where feasible. We continue to review opportunities to enhance accessibility as part of our infrastructure planning.

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.

Web Link: <https://enkingint.org/wp-content/uploads/2022/09/Board-Diversity-Policy.pdf>
[:https://enkingint.org/wp-content/uploads/2023/05/14.-POSH-Policy.pdf](https://enkingint.org/wp-content/uploads/2023/05/14.-POSH-Policy.pdf)

EKI Energy Services Limited has an Equal Opportunity Policy aligned with the Rights of Persons with Disabilities Act, 2016, supported by its Diversity, Equity, and Inclusion (DE&I) policy and Human Rights policy, which are accessible to employees on the intranet. Diversity and inclusion are integral to our growth strategy, enabling employees to contribute fully with their unique skills, experience, and perspectives. The Company maintains zero tolerance for harassment and discrimination, with robust grievance redressal and POSH policies in place, ensuring a respectful and inclusive 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%	-	-
Total	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)
Permanent Workers	NA
Other than Permanent Workers	NA
Permanent Employees	YES. The Company has a grievance redressal process in place through which employees can raise concerns using the Tension Form integrated in our CRM system. They can also directly email grievances to HR at hr@enkingint.org . The Company is committed to ensuring employee concerns are addressed promptly through accessible and effective channels.
Other than Permanent Employees	

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	194	0	0.00%	228	0	0.00%
-Male	135	0	0.00%	148	0	0.00%
-Female	59	0	0.00%	80	0	0.00%
Total Permanent Workers	0	0	0.00%	0	0	0.00%
-Male	0	0	0.00%	0	0	0.00%
-Female	0	0	0.00%	0	0	0.00%

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)
Employees										
Male	148	130	87.84%	140	94.59%	135	135	100.00%	135	100.00%
Female	80	68	85.00%	75	93.75%	59	59	100.00%	59	100.00%
Total	228	198	86.84%	215	94.30%	194	194	100.00%	194	100.00%
Workers										
Male	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0
Total	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)
Employees						
Male	148	148	100	135	135	100
Female	80	80	100	59	59	100
Total	228	228	100	194	194	100
Workers						
Male	0	0	0	0	0	0
Female	0	0	0	0	0	0
Total	0	0	0	0	0	0

10. Health and safety management system:

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

The occupational health and safety management system at EKI Energy Services Limited covers all employees across our offices and operational premises. The system focuses on workplace safety, employee well-being, emergency preparedness, fire safety, health awareness programs, and compliance with applicable occupational health and safety laws and regulations. Regular trainings, drills, and audits are conducted to ensure effectiveness.

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. (Y/N)

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 workplace

EKI Energy Services Limited ensures a safe and healthy workplace through a structured health and safety management approach. Key measures include regular employee training on health, safety, and

emergency preparedness; strategically placed fire safety equipment; on-site certified first-aid responders; and awareness programs on critical health and safety topics through expert-led sessions. These initiatives are designed to promote well-being and ensure readiness for any emergency.

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 Energy Services Limited is committed to ensuring a safe and healthy work environment for all employees. No safety-related incidents were reported during the current financial year. Regular assessments of our health and safety practices and working conditions have not identified any significant risks or concerns. The Company maintains a strong health and safety framework with preventive measures and continuous monitoring to safeguard employee well-being.

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).**

Employees - Yes

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

EKI Energy Services Limited has a dedicated compliance team that monitors and ensures statutory dues are appropriately deducted and deposited by value chain partners. The Company conducts internal audits and reviews to verify compliance and promote responsible business practices across the value chain.

2. 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

3. 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 – While formal transition assistance programs are not in place, the entity is committed to supporting employees through guidance and informal mentoring during career transitions.

4. 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

- 5.. 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 significant risks or concerns have been identified so far from assessments of health and safety practices and

working conditions of value chain partners. However, we are committed to continuously improving our oversight mechanisms and are in the process of developing a structured evaluation framework to strengthen future assessments and promote best practices across the value chain.

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.

We identify key stakeholder groups through a structured process involving operational impact mapping, stakeholder feedback, and analysis of business relationships. This approach ensures meaningful engagement with all parties directly or indirectly impacted 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 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
Shareholders	Yes	<ul style="list-style-type: none"> Investor & Analyst Meet, Annual General Meetings, Investor Conferences & meets, Group meetings Annual Reports, Corporate website and press releases/ press conference and external stakeholder meet 	<ul style="list-style-type: none"> Monthly/ Quarterly/ Half-yearly/Annually 	<ul style="list-style-type: none"> Ethical and fair marketing Quality of Services
Clients	Yes	<ul style="list-style-type: none"> One-to-One Interactions Company Website Social Media Platforms Grievance Mechanisms Client Satisfaction Surveys 	<ul style="list-style-type: none"> Monthly As and when required 	<ul style="list-style-type: none"> Ethical and fair marketing Quality of Services

Employees	Yes	<ul style="list-style-type: none"> • Townhall Meetings • Regular Team Meetings • Performance Appraisal • Counseling Sessions 	<ul style="list-style-type: none"> • Monthly/ Quarterly/ Half-yearly/Annually compensation 	<ul style="list-style-type: none"> • Career development • Performance feedback • Fair evaluation and compensation • Strong Organizational culture
Suppliers	Yes	<ul style="list-style-type: none"> • Contract Agreement, • Meeting • Supplier Assessment 	<ul style="list-style-type: none"> • Monthly 	<ul style="list-style-type: none"> • Monthly • Fair and accountable transactions • Transparency in the tendering process
Government / Regulatory Bodies	Yes	<ul style="list-style-type: none"> • Needs Assessment Studies • Village Meetings • Satisfaction Surveys • Program Launches • On-Site Visits 	<ul style="list-style-type: none"> • Monthly 	<ul style="list-style-type: none"> • Quality of Life • Clean and Green Environment • Better Infrastructure
Media	Yes	<ul style="list-style-type: none"> • Meetings • Industrial Forums • Fulfillment of Compliance • Regular Updates 	<ul style="list-style-type: none"> • As and when needed 	<ul style="list-style-type: none"> • Statutory Compliance
Local Community	Yes	<ul style="list-style-type: none"> • Meetings 	<ul style="list-style-type: none"> • Quarterly 	<ul style="list-style-type: none"> • Associations • Donations

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 consistent and meaningful engagement with key stakeholders to ensure transparent communication on its performance, strategy, and sustainability priorities. The Board of Directors is periodically updated on economic, environmental, and social topics, including climate commitments, regulatory developments, stakeholder feedback, CSR initiatives, and business performance. Where consultations are delegated, feedback is formally reported to the Board through management reviews and committee reports to support informed 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. The Company engages with stakeholders to identify and manage key environmental and social topics, and incorporates their inputs into its policies and strategies. Regular ESG meetings involving the governance team ensure that stakeholder feedback is reviewed and integrated into our activities and sustainability initiatives.

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

There were no specific instances of engagement with vulnerable or marginalized stakeholder groups during the reporting period. The Company remains committed to inclusivity and will continue to assess and address the needs of such stakeholders where applicable.

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	Current FY 24-25			Previous FY 23-24		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
Employees						
Permanent	228	228	100	194	194	100
Other than permanent	2	2	100	2	2	100
Total Employees	230	230	100	196	196	100

Workers						
Permanent	0	0	0	0	0	0
Other than permanent	0	0	0	0	0	0
Total Workers	0	0	0	0	0	0

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

Category	Current FY 24-25					Previous FY 23-24				
	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	228	0	0	228	100	194	0	0	194	100
Male	148	0	0	148	100	135	0	0	135	100
Female	80	0	0	80	100	59	0	0	59	100
Other than Permanent	2	0	0	2	100	2	0	0	2	100
Male	2	0	0	2	100	2	0	0	2	100
Female	0	0	0	0	0	0	0	0	0	0
Workers										
Permanent	0	0	0	0	0	0	0	0	0	0
Male	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0
Other than Permanent	0	0	0	0	0	0	0	0	0	0
Male	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0

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

a. Median remuneration/wages:

	Male		Female	
	Number	Median remuneration/ salary/ wages of the respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	3	79.47	1	6.19
Key Managerial Personnel	2	7.44	1	1.12
Employees other than BoD and KMP	70	7.97375	31	8.50001
Workers	NA	NA	NA	NA

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

	FY 2024-25 Current Financial Year	FY 2023-24 Previous Financial Year
Gross wages paid to women as % of total wages	14.18%	Previous Financial Year Information under internal validation; disclosure from the current year onward.

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 is the designated focal point responsible for addressing and resolving any human rights impacts or concerns arising from the Company's business operations..

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

No, 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 24-25			Previous FY 23-24		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	Nil	Nil	Nil	Nil	Nil	Nil
Discrimination at workplace	Nil	Nil	Nil	Nil	Nil	Nil
Child Labour	Nil	Nil	Nil	Nil	Nil	Nil
Forced Labour/ Involuntary Labour	Nil	Nil	Nil	Nil	Nil	Nil
Wages	Nil	Nil	Nil	Nil	Nil	Nil
Other human rights related issues	Nil	Nil	Nil	Nil	Nil	Nil

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

No complaints were filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 during the financial year 2024-25. The Company remains committed to maintaining a safe, respectful, and inclusive work environment for all employees.

8. 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>

<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:

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

9. 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.

10. 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

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

Nil

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

LEADERSHIP INDICATORS

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

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 force, including the

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.

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.

No significant risks or concerns were identified, as no formal assessments were conducted during the reporting period. However, the Company continues to uphold ethical standards and compliance expectations

across its value chain and is exploring ways to strengthen oversight mechanisms in future.

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	Current FY 24-25	Previous FY 23-24
Total electricity consumption (A)	204591.40	167711.40
Total fuel consumption (B)	1844.70	438.37
Energy consumption through other sources (C)	NA	NA
Total energy consumption (A+B+C)	206436.10	168149.77
Energy intensity per rupee of turnover	12.54 MJ per Lakh INR of Revenue	6.25 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.

No. An independent assessment has not been carried out by an external agency during the current financial year. However, the Company plans to undertake such an assessment in the next reporting period.

- 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- EKI is a **service-oriented organization** and does not operate energy-intensive industrial sites or facilities that fall under the category of Designated Consumers (DCs) as defined by the Bureau of Energy Efficiency (BEE) under the **Performance, Achieve and Trade (PAT)** scheme.

- 3. Provide details of the following disclosures related to water:**

- 7. Provide details of greenhouse gas emissions (Scope1 and Scope 2 emissions) & its intensity, in the following format:**

Parameter	Unit	FY24-25 (Current Financial Year)	FY23-24 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	t-CO ₂ - 0.1326 t-CH ₄ - 0.00001 t-N ₂ O- 0.0017 t-CO ₂ eq.- 0.1343	t-CO ₂ - 0.08654 t-CH ₄ - 0.00001 t-N ₂ O- 0.00109 t-CO ₂ eq.- 0.08764
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	Location Based- 41.32 tCO ₂ e (Location Based) tCO ₂ e Market Based- 0 tCO ₂ e	33.36 tCO ₂ e (Location Based) 0 (Market based)
Total Scope1 and Scope 2 emissions per rupee of turnover	Kg/Cr INR of revenue	251.80(Location Based) 0.00 (Market Based)	124.15 (Location Based) 0.00 (Market Based)
Total Scope 1 and Scope 2 emission intensity (tCO ₂ /FTE employee)	Metric tonnes of CO ₂ equivalent per full time equivalent employee	0.1812	0.172

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

Yes.

In the reporting period, EKI Energy Services Limited undertook multiple initiatives to reduce its greenhouse gas emissions. Notably, the Company purchased and canceled 43 Wind I-RECs and 15 Solar I-RECs to offset its electricity consumption and promote renewable energy usage. Additionally,

- Regular (Weekly) waste monitoring for dry and wet waste.

Water usage at EKI Energy Services Limited is limited to domestic and office purposes, given the non-manufacturing nature of our operations. While detailed water tracking systems are not in place, the Company remains committed to responsible and judicious water consumption across its premises.

- 4. Provide the following details related to water discharged:**

NA

- 5. 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, and Zero Liquid Discharge is not applicable to our operations. However, we promote responsible water use within our premises.

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

EKI Energy Services Limited does not generate specific air emissions other than GHG emissions, as relevant to our operations. This disclosure is not applicable.

- 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

9. Provide details related to waste management by the entity:

Parameter	Current FY24-25	Previous FY 23-24
Total Waste generated (in metric tonnes)		
Plastic waste (A)	0	(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- 0.91 tons Mix wet waste - 2.02 tons	Mix dry waste- 1.844 tons Mix wet waste- 0.901 tons
Total (A+B + C + D + E + F + G + H)	2.93 tons	2.745 tons
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	0 tons	0.02 tons
(ii) Re-used		-
(iii) Other recovery operations		-
Total	0 tons	0.02 tons
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	-	-
(ii) Landfilling	-	-
(iii) Other disposal operations	-	-
Total	-	-
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.		

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

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

E-waste - Our E-waste broadly includes computers, servers, scanners, PSs, Batteries, Air conditioners etc. All such E-Wastes Are being disposed of through registered E-waste vendors.

Hazardous waste - Our services do not involve producing or disposing hazardous waste of any kind. Hence, this is not applicable.

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.

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:

-No

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

LEADERSHIP INDICATORS

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

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

(i) Name of the area

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

Parameter	Unit	Current FY 24-25	Previous FY 23-24
Total Scope 3 emissions	Metric tonnes of CO2 equivalent	290.18	541.18
Total Scope 3 emissions per rupee of turnover	Kg of CO2e/CR INR of turnover	1,762.78	2008.74

3. 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- EKI Energy Services Limited does not have operations in ecologically sensitive areas, and therefore, there is no significant direct or indirect impact on biodiversity. The question is not applicable to our nature of business.

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:

Not applicable. Given the nature of our service-oriented operations, EKI Energy Services Limited does not generate significant emissions, effluent discharge, or waste that requires specific initiatives or innovative technologies in this regard.

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

A formal business continuity and disaster management plan is not in place as of now. However, EKI Energy Services Limited recognizes the importance of operational resilience and is in the process of evaluating and strengthening its preparedness framework. The Company remains committed to developing structured plans to address potential disruptions and ensure the continuity of critical operations in the future.

No such projects which required EIA

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:

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

(ii) Nature of operations

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

NA

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.

Given the nature of our service-oriented business, there has been no significant adverse impact on the environment arising from our value chain. The Company remains committed to promoting sustainability practices across its operations and partnerships.

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

No assessment relating to environmental impacts by value chain partners (vendors/sales partners) was conducted during the reporting period. The Company continues to explore opportunities to strengthen sustainability practices across its value chain.

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.

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:

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 Industry of India (ASSOCHAM)	National
4	PHD Chamber of Commerce and Industry	National
5	The Anaerobic Digestion and Bio Resources Association (ADBA)	National
6	Carbon Markets Association of India	National
7	Alliance for Energy Efficient Economy (AEEE)	National
8	ATG Finance	National
9	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. There were no adverse orders related to anti-competitive conduct during the reporting period, and no corrective actions were required.

LEADERSHIP INDICATORS

1. Details of public policy positions advocated by the entity

Our organization advocates for public policies that support climate action, carbon markets, and sustainable development in line with our core values and business principles. Information on specific policy positions is shared through 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

5. Job creation in smaller towns – Disclose wages paid to NA

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 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Rural	NA	NA
Semi-urban	NA	NA
Urban	NA	NA
Metropolitan	NA	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

the current financial year.

As a service-oriented company, we do not undertake projects that necessitate Social Impact Assessments (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 and do not have any projects that require Rehabilitation and Resettlement (R&R) activities.

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

The Company has implemented a Grievance Redressal Mechanism to address community concerns in a transparent and timely manner. A toll-free number is provided to facilitate easy reporting and resolution of grievances, ensuring responsiveness to community needs..

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

NA

Essential Indicators above):

We are a service-oriented company and do not undertake projects that require Social Impact Assessments (SIA). Accordingly, no negative social

impacts requiring mitigation have been identified.

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

Although CSR obligations were not applicable to the Company during the current financial year under Section 135 of the Companies Act, 2013, EKI Energy Services Limited voluntarily continued its commitment to social development. As part of this effort, the Company distributed Suryanutan in rural communities, contributing to clean energy access and uplifting local livelihoods. While no projects were undertaken specifically in designated aspirational districts this year, EKI remains dedicated to supporting inclusive and sustainable development aligned with national priorities.

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

No, the Company does not currently have a preferential procurement policy for suppliers from marginalized or vulnerable groups. However, we are committed to inclusive practices and will continue to explore ways to support equitable participation across our value chain.

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	350	

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.

Client feedback and complaints are managed through two main channels: telephone and email. Our support teams respond promptly, offering customized solutions based on the nature of each concern. If the issue remains unresolved, clients may escalate the matter by submitting a written request as per our Escalation Matrix. At this second level, a thorough review is conducted to ensure effective resolution and client satisfaction.

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

This disclosure is not applicable, as EKI Energy Services Limited is a service-based organization and does not offer physical products that require labeling or

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

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

Not applicable. The Company has not received any adverse orders related to intellectual property disputes involving the use of traditional knowledge during the reporting period.

consumer-facing information.

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 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 a well-defined framework and policies in place to manage cyber security and data privacy risks. These policies establish clear risk parameters, outline mitigation strategies, and incorporate internal controls to safeguard digital infrastructure and protect sensitive information from unauthorized access or breaches.

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; recurrence of instances of product recalls; penalty/action taken by regulatory authorities on safety of products /services.

No penalties or regulatory actions have been levied on the Company in relation to advertising, delivery of essential services, cyber security, data privacy, product recalls, or product/service safety during the reporting period.

7. Provide the following information relating to data breaches:

- a. Number of instances of data breaches - Nil
- b. Percentage of data breaches involving personally identifiable information of customers - Nil
- c. Impact, if any, of the data breaches - Nil

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.

5. 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.