

**K.P. ENERGY LIMITED**  
CIN: L40100GJ2010PLC059169



**KPEL/BRSR /SEP/2024/510**

September 3, 2024

To,  
**BSE Limited**  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai - 400 001

**Scrip Code: 539686**

**Sub: Business Responsibility and Sustainability Report for the financial year 2023-24.**

Dear Sir/Madam,

Pursuant to Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated 12th July 2023, please find enclosed the Business Responsibility and Sustainability Report ('BRSR') for the financial year 2023-24.

The BRSR forms an integral part of the Integrated Annual Report for the financial year 2023-24.

The BRSR is also available on the website of the Company at [www.kpenergy.in](http://www.kpenergy.in).

This is for your information and records.

Thanking you,

**For K.P. Energy Limited**

**Karmit Sheth**  
**Company Secretary and Compliance Officer**

Encl.: as above

**Reg. Office:**

'KP House', Opp. Ishwar Farm Junction BRTS, Near Bliss IVF Circle,  
Canal Road, Bhatar, Surat - 395017, Gujarat, India.

**Phone:** +91-261-2234757, **Fax:** +91-261-2234757

**E-mail:** [info@kpenergy.in](mailto:info@kpenergy.in), **Website:** [www.kpenergy.in](http://www.kpenergy.in)

**ISO 14001:2015, ISO 9001:2015 and ISO 45001: 2018 Certified Company**

**BSE** Listed Company

# Business Responsibility & Sustainability Report

## SECTION A: GENERAL DISCLOSURES

### I. Details of listed entity

1.	Corporate Identity Number (CIN) of the Company	L40100GJ2010PLC059169
2.	Name of the Company	K.P. ENERGY LIMITED
3.	Year of incorporation	2010
4.	Registered office address	'KP House', Opp. Ishwar Farm Junction BRTS, Near Bliss IVF Circle, Canal Road, Bhatar, Surat 395017, Gujarat.
5.	Corporate address	'KP House', Opp. Ishwar Farm Junction BRTS, Near Bliss IVF Circle, Canal Road, Bhatar, Surat 395017, Gujarat.
6.	E-mail ID	<a href="mailto:info@kpenergy.in">info@kpenergy.in</a>
7.	Telephone	+91 261 2234757
8.	Website	<a href="https://www.kpenergy.in">https://www.kpenergy.in</a>
9.	Financial year reported	Financial Year 2023-24
10.	Name of the Stock Exchanges where shares are listed	BSE Limited (BSE)
11.	Paid-up Capital	₹ 33,34,50,000
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Name: Mr. Karmit Sheth Designation: Company Secretary & Compliance Officer Telephone Number: (0261) 2234757 Email ID: <a href="mailto:secretarial@kpgroup.co">secretarial@kpgroup.co</a>
13.	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	Disclosures under this report are made on a consolidated basis.
14.	Name of assurance provider	NA
15.	Type of assurance obtained	NA

### 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 Company
1	Construction	Roads, railways, Utility projects	95.29%

#### 17. Products/Services sold by the Company (accounting for 90% of the turnover):

Sr. No.	Product/Service	NIC Code	% of total Turnover contributed
1	Construction and maintenance of power plants	42201	95.29%
2	Electric power generation using other non-conventional sources	35106	3.82%

### III. Operations

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

Location	Number of plants	Number of offices	Total
National	13	1	14
International	0	0	0

#### 19. Markets served by the Company:

##### a. Number of locations

Locations	Number
National (No. of States)	1
International (No. of Countries)	0

##### b. What is the contribution of exports as a percentage of the total turnover of the Company? Nil

**c. Types of customers:** Our company delivers comprehensive energy and related services to commercial and industrial clients, as well as to several private corporations, acting as both an Independent Power Producer (IPP) and Captive Power Producer (CPP). We offer end-to-end Engineering, Procurement, Construction and Commissioning (EPCC) services for wind and wind-Solar hybrid power projects, covering everything from site assessment and project development to operational management.

#### 20. Details as at the end of Financial Year, i.e. March 31, 2024:

##### a. Employees and workers (including differently abled):

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
<b>EMPLOYEES</b>						
1.	Permanent (D)	277	262	94.58%	15	5.42%
2.	Other than Permanent (E)	12	12	100%	0	0
<b>3.</b>	<b>Total employees (D+E)</b>	<b>289</b>	<b>274</b>	<b>94.81%</b>	<b>15</b>	<b>5.19%</b>
<b>WORKERS</b>						
4.	Permanent (F)	0	0	0	0	0
5.	Other than Permanent (G)	0	0	0	0	0
<b>6.</b>	<b>Total workers (F+G)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

##### b. Differently abled Employees and workers:

Sr. No.	Particulars	Total (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
<b>3.</b>	<b>Total differently abled employees (D+E)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DIFFERENTLY ABLED WORKERS</b>						
4.	Permanent (F)	0	0	0	0	0
5.	Other than Permanent (G)	0	0	0	0	0
<b>6.</b>	<b>Total differently abled workers (F+G)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## 21. Participation/Inclusion/Representation of women:

	Total (A)	No. and percentage of Females	
		No. (B)	% (B/A)
Board of Directors	10	2	20%
Key Management Personnel	2	1	50%

## 22. Turnover rate for permanent employees and workers:

	FY 2024			FY2023			FY2022		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	26.32%	15.83%	42.15%	27.84%	23.53%	51.37%	20.28%	18.18%	38.46%
Permanent Workers	0	0	0	0	0	0	0	0	0

## IV. Holding, Subsidiary and Associate Companies (including joint ventures):

### 23. Name 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 the Company	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the Company (Yes/No)
1	K.P Energy Mahua Windfarms Private Limited	Subsidiary	99.36%	Yes
2	Wind Farm Developers Private Limited	Subsidiary	99.23%	Yes
3	Ungarn Renewable Energy Private Limited	Subsidiary	98.34%	Yes
4	Evergreen Mahuva Windfarms Private Limited	Subsidiary	51%	Yes
5	HGV DTL Transmission Projects Private Limited	Subsidiary	100%	Yes
6	KP Energy OMS Limited	Subsidiary	100%	Yes
7	VG DTL Transmission Projects Private Limited	Associate	50%	No

## V. CSR Details:

24. (i) Whether CSR is applicable as per Section 135 of Companies Act, 2013 (Yes/No): Yes

(ii) Turnover (₹ In Lakhs): 47,294.94

(iii) Net worth (₹ In Lakhs): 18,443.41

## VI. Transparency and Disclosure Compliances:

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

Stakeholder group from whom compliant is received	Grievance Redressal Mechanism in place (Yes/No)(If yes, then provide weblink for grievance redressal policy)	FY2024			FY2023		
		No. of complaints filed during the year	No. of complaints pending resolution at close of the year	Remarks	No. of complaints filed during the year	No. of complaints pending resolution at close of the year	Remarks
Communities	Yes <a href="https://kpenenergy.in/contact-us">https://kpenenergy.in/contact-us</a>	0	0	0	0	0	0
Investors (other than shareholders)	Yes <a href="https://kpenenergy.in/investors-contacts">https://kpenenergy.in/investors-contacts</a>	0	0	0	0	0	0

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

Stakeholder group from whom compliant is received	Grievance Redressal Mechanism in place (Yes/No) (If yes, then provide weblink for grievance redressal policy)	FY2024			FY2023		
		No. of complaints filed during the year	No. of complaints pending resolution at close of the year	Remarks	No. of complaints filed during the year	No. of complaints pending resolution at close of the year	Remarks
Shareholders	Yes <a href="https://kpenenergy.in/investors-contacts">https://kpenenergy.in/investors-contacts</a>	0	0	0	0	0	0
Employees and workers	Yes <a href="https://kpenenergy.in/contact-us">https://kpenenergy.in/contact-us</a>	0	0	0	0	0	0
Customers	Yes <a href="https://kpenenergy.in/contact-us">https://kpenenergy.in/contact-us</a>	0	0	0	0	0	0
Value Chain Partners	-	0	0	0	0	0	0
Other (please specify)	-	0	0	0	0	0	0

## 26. Overview of the Company's business conduct, pertaining to environment and social matters that present a risk or an opportunity to the business of the Company, rationale for identifying the same, approach to adapt or mitigate the risk along with its financial implications, as per the following format:

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1.	Occupational Health and Safety	Risk	Prioritizing the health and safety of our employees, we protect our most valuable asset, foster a positive organizational culture, and contribute to sustainable growth and success in the industry.	We are committed to achieve a workplace that is free from harm and environmental leaks.	Negative
2.	Regulatory risk	Risk/opportunity	The Company being in renewable sector operates within a regulated space that is subject to government and regulatory policies.  Changes or amendments in wind energy policies or power evacuation facilities could have both positive and negative impact on industry's performance, including Company's operations.	Constantly monitoring government, regulatory and policy developments to enable us to anticipate and adapt potential changes in the renewable energy policy landscape.  Actively engaging with stakeholders, participating in industry associations, and providing constructive feedback to help shape favourable regulatory frameworks.	Negative/Positive
3.	Project development risk	Risk	The process of project development entails various risks, ranging from obtaining building permits and acquiring suitable land to managing logistics and Right-of-Way (RoW) challenges. These uncertainties expose our business to potential project delays, cancellations, or writeoffs, which can significantly impact profitability. Furthermore, project delays often lead to cost overruns, further exacerbating the potential impact on our financial performance.	The Company is committed to diligently addressing project development risks and implementing robust strategies to minimise their potential consequences by adopting following measures:  - Proactive identification and mitigation of potential challenges related to building permits, land acquisitions, logistics, and Right-of-Way (RoW) to minimise the likelihood of project delays, cancellations, or write-offs.  - Strengthening project planning and execution capabilities to ensure efficient and timely delivery by conducting comprehensive feasibility studies, optimising project timelines, and establishing effective project management processes.	Negative

**26. Overview of the Company's business conduct, pertaining to environment and social matters that present a risk or an opportunity to the business of the Company, rationale for identifying the same, approach to adapt or mitigate the risk along with its financial implications, as per the following format: (Contd.)**

Sr. 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)
				- Actively collaborating, fostering strong partnerships, and maintaining open communication channels with relevant stakeholders, including local authorities, to address project development uncertainties more effectively and minimize potential roadblocks.	
4.	Local communities	Opportunity	Creating opportunities for local employment and community development is a cornerstone of our commitment. We not only contribute to the community's well-being but also build strong, mutually beneficial relationships that support sustainable growth and development.	We are working with all our communities through continuous engagement through training and awareness programs and providing local employment to improve the quality of life.	Positive
5.	Business continuity	Risk	Prevention and recovery from potential threats such as natural disasters or disruption in operation due to technical failure are crucial to us.	We have a strategic risk management process in place that supports to identify the short, medium and long-term risks. Within these processes, we have incorporated systems that help our operations to become durable to unforeseen issues.	Negative

**SECTION B: MANAGEMENT AND PROCESS DISCLOSURES**

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

Disclosure Questions		P1	P2	P3	P4	P5	P6	P7	P8	P9	
<b>Policy and management processes</b>											
1.	a. Whether the Company's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
	b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
	c. Weblink of the policies, if available	<a href="https://kpenery.in/Code-and-Policies">https://kpenery.in/Code-and-Policies</a>									
2.	Whether the Company has translated the policy into procedures. (Yes/No)						Yes				
3.	Do the enlisted policies extend to the Company's value chain partners? (Yes/No)						Yes				
4.	Name of the national and international codes/certifications/labels/standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by the Company and mapped to each principle.	<b>The Company has adopted and implemented below standards:</b> ISO 9001:2015 (QMS) ISO 14001:2015 (EMS) ISO 45001:2018 (OH&S)									

- |   |  |
|---|--|
| 5. Specific commitments, goals and targets set by the Company with defined timelines, if any.                                       | The Company has already developed 1 GW + renewable energy projects and owns a power generation portfolio of 19.9 MW, including wind and solar projects. We have set an ambitious target to commission 10 GW+ renewable energy projects at the group level. Additionally, we aim to establish 100 MW of independent power producer (IPP) assets within the next two financial years. These initiatives will support sustainable development and align with KP Group's mission of nation-building, providing a framework for investing in ventures that enhance citizen wellbeing and drive India's economic growth. |
| 6. Performance of the Company against the specific commitments, goals and targets along with reasons, in case the same are not met. | The Company has already started development of the 30MW wind power project at Vagra site in Bharuch District and has applied for connectivity for development of 100MW of Inter State Transmission System (ISTS) connected wind power project in state of Gujarat.   |

**Governance, leadership and oversight**

- |  |   |
|--|---|
| 7. Statement by Director, responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure) | The power sector is critical to economic growth, but conventional power is known for emitting pollutants that are harmful to the environment. The Company generates power from renewable energy sources, which not only helps to reduce greenhouse gas emissions but also helps to propel economic growth in a more environmentally friendly manner. The Company is aware of its social responsibility and has deeply embedded Environmental and Social Governance (ESG) principles in its process, and all activities are carried out responsibly in accordance with these principles. We are constantly striving to improve processes and contribute to society in order to create a better future. We also assist our customers in meeting their goals for reducing carbon emissions and achieving growth with minimal environmental impact. |
| 8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies).   | Mr. Amitkumar Subhashchandra Khandelwal<br>Whole-Time Director<br>DIN: 09287996   |
| 9. Does the Company have a specified Committee of the Board/Director responsible for decision making on sustainability related issues? (Yes/No). If yes, provide details.  | There is no specific committee for the same, however, we are in process of forming a committee specific for the implementing and oversighting of the Business Responsibility policy. For the current financial year, Mr. Amitkumar Subhashchandra Khandelwal (DIN: 09287996), Whole-Time Director of the Company will be responsible for decision making on sustainability related issues.  |
| 10. Details of review of NGRBCs by the Company:  |   |

Subject for review	Indicate whether review provided below taken by Director/Committee of the Board/any other Committee	Frequency (Annually/Half yearly/Quarterly/Any other – please specify)
	P1 P2 P3 P4 P5 P6 P7 P8 P9	P1 P2 P3 P4 P5 P6 P7 P8 P9
Performance against above policies and follow up action	As a practice, Business Responsibility & Sustainability Report (“BRR”) policy of the Company is reviewed periodically or whenever required by department heads, business heads and executive directors. During this assessment, the efficacy of the policy is reviewed and necessary changes to policy are suggested for consideration and implementation to the Board of Directors.	
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances		Board of Directors

- | 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. | <table border="1"> <thead> <tr> <th>P1</th> <th>P2</th> <th>P3</th> <th>P4</th> <th>P5</th> <th>P6</th> <th>P7</th> <th>P8</th> <th>P9</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p style="text-align: center;">No</p> | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |  |  |  |  |  |  |  |  |  |
|--|---|----|----|----|----|----|----|----|----|----|--|--|--|--|--|--|--|--|--|
| P1   | P2  | P3 | P4 | P5 | P6 | P7 | P8 | P9 |    |    |  |  |  |  |  |  |  |  |  |
|  |   |    |    |    |    |    |    |    |    |    |  |  |  |  |  |  |  |  |  |

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

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the principle 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)						NA			
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

## SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

### Principle 1: Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable

#### Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	% age of persons in respective category covered by the awareness programmes
Board of Directors	4	Code of Conduct for Board of Directors and Senior Management, Familiarisation Programmes.	100%
Key Managerial Personnel	2	Learning Attitude, Investor Awareness, Prevention of sexual harassment (POSH).	100%
Employees other than Board of Directors and KMPs	20	First Aid Training, Importance of QC Plan, Basic of ISO, Prevention of sexual harassment (POSH), Human Rights, Environment, Health and Safety, Technical Skills	85%
Workers	NA	NA	NA

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:

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



Non-Monetary				
	NGRBC Principle	Name of the regulatory/enforcement agencies/judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment	NIL	NIL	NIL	NIL
Punishment	NIL	NIL	NIL	NIL

(Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and as disclosed on the entity’s website)

**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	

**4. Does the Company 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 comprehensive Anti-Corruption and Anti-Bribery (ABAC) Policy in place. The Company is committed to upholding the utmost standards for transparency and accountability in all its operations and strives to attain its purpose through compliance with national and international legal and ethical requirements. The Company does not tolerate any form of bribery, embezzlement, or corruption, and will uphold all applicable laws countering these unethical practices.

Link of the policy: <https://kpenery.in/kpdata/assets/uploads/anti-corruption-and-anti-bribery-policy.pdf>

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

	FY 2023-24	FY 2022-23
Directors	NIL	NIL
KMPs	NIL	NIL
Employees	NIL	NIL
Workers	NIL	NIL

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

	FY 2023-24		FY 2022-23	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	NIL	NA	NIL	NA
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	NIL	NA	NIL	NA

**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 conflict of interest:**

NA

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

	<b>FY 2024 (Current Financial Year)</b>	<b>FY 2023 (Previous Financial Year)</b>
Number of days of accounts payables	197.45	104.86

**9. Open-ness of business:**

<b>Parameter</b>	<b>Metrics</b>	<b>FY 2024</b>	<b>FY 2023</b>
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	NA	NA
	b. Number of trading houses where purchases are made from	NA	NA
	c. Purchases from top 10 trading houses as % of total purchases from	NA	NA
Concentration of Sales	a. Sales to dealers/distributors as % of total sales	NA	NA
	b. Number of dealers/distributors to whom sales are made	NA	NA
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	NA	NA
Share of RPTs in	a. Purchases (Purchases with related parties/Total Purchases)	7.59%	3.13%
	b. Sales (Sales to related parties/Total Sales)	30.38%	4.42%
	c. Loans & advances (Loans & advances given to related parties/Total loans & advances)	There was no loan and advances outstanding as on March 31, 2024 and March 31, 2023	
	d. Investments (Investments in related parties/Total Investments made)	90.97%	90.92%

**Leadership Indicators**

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

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

**2. Does the entity have processes in place to avoid/manage conflict of interests involving members of the Board? (Yes/No) If Yes, provide details of the same:**

Yes, the Company maintains a Code of Conduct specifically tailored for its Board of Directors and senior management personnel.

All the members of the Board of Directors and Senior Management of the Company are expected to dedicate their best efforts to advance the Company's interests and to make decisions that affect the Company based on the Company's best interests and independent of outside influences.

Any circumstance that entails, or is reasonably anticipated to entail, a conflict of interest with the Company must be promptly disclosed to the Company Secretary.

The policy can be accessed on company's website at <https://kpenery.in/CodeofConduct>

**Principle 2: Business should provide goods and services in a manner that is sustainable and safe.**

**Essential Indicators**

1. Percentage of R&D and capital expenditure (capex) investments in specific technologies to improve the environmental and social impacts of products and processes to total R&D and capex investments made by the entity, respectively:

Segment	FY2024	FY2023	Details of improvements in environmental and social impacts
R&D	0.00%	0.00%	The majority of the Capex in FY24 was spent on the procurement and development of renewable energy projects (Wind, and Wind-Solar Hybrid). The renewable projects shall result in generation of clean power without any GHG pollution. It also creates a significant livelihood for locals.
Capex	91.17%	48.08%	

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

As of now, the entity does not have procedure in place for sustainable sourcing. However, the company sources most of its spares and components from reputed corporates who have adopted sustainable practices.

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

NA

**3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste:**

Due to the inherent characteristics of the Company’s product and service offerings, the concept of product reclamation does not apply.

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

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

**Leadership Indicators**

1. Has the entity conducted Life Cycle Perspective/Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? If yes, provide details in the following format?

NIC Code	Name of Product/ Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective/ Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the web-link
NA					

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

Name of Product/Service	Description of the risk/concern	Action Taken
NA		

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

Indicate input material	Recycled or re-used input material to total material	
	FY2024	FY2023
	NA	

**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:**

	FY2024			FY2023		
	Re-used	Recycled	Safely Disposed	Re-used	Recycled	Safely Disposed
Plastics (including packaging)						
E-waste						
Hazardous waste						
Other waste						

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

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

**Principle 3: Business should respect and promote the wellbeing of all employees, including those in their value chains**

**Essential indicators**

**1. a. Details of measures for the wellbeing 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)
<b>Permanent employees</b>											
Male	262	262	100%	262	100%	-	-	-	-	-	-
Female	15	15	100%	15	100%	15	100%	-	-	-	-
<b>Total</b>	<b>277</b>	<b>277</b>	<b>100%</b>	<b>277</b>	<b>100%</b>	<b>15</b>	<b>5.4%</b>	-	-	-	-
<b>Other than Permanent employees</b>											
Male	12	12	100%	12	100%	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>12</b>	<b>12</b>	<b>100%</b>	<b>12</b>	<b>100%</b>	-	-	-	-	-	-

**b. Details of measures for the wellbeing 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)
<b>Permanent Workers</b>											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Other than Permanent Workers</b>											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-	-	-	-	-	-

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

	FY 2023-24	FY 2022-23
Cost incurred on well-being measures as a % of total revenue of the company	0.61%	0.72%

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

Benefits	FY2024			FY2023		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority Yes/No/Not Applicable ("NA")	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority Yes/No/Not Applicable ("NA")
PF	72%	-	Yes	60%	-	Yes
Gratuity	96%	-	NA	98%	-	Yes
ESI	3%	-	Yes	4%	-	Yes
Others- please specify	GMC – 100% WC – 100%	-	-	GMC – 100% WC – 100%	-	Yes

Note: (GMC: Group Medical Coverage WC: Workmen’s Compensation) All eligible employees and workers are covered under ESI. For the business location, which don’t come under purview of ESI, the workforce is covered under the Workmen’s Compensation Act, 1923.

**3. Accessibility of workplaces**

Are the premises/offices of the Company 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 Company in this regard:

Yes, the company ensures that all its premises and offices are fully compliant with the Rights of Persons with Disabilities Act, 2016. We strongly promote equal opportunities for everyone and recognize the importance of fostering a diverse and equitable work environment. We have made extensive modifications to ensure that all facilities are accessible, including the installation of wheelchair, ramps and accessible restrooms. Our commitment to inclusivity is integral to our operations, and we continually strive to enhance our facilities to create a welcoming and accessible environment for everyone.

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

The Company strongly stands against discrimination based on gender, caste, religion, disability. The Company is fully committed to provide equal opportunities to everyone, fostering an inclusive and fair environment.

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

Gender	Permanent Employees		Permanent Workers	
	Return to work rate	Retention Rate	Return to work rate	Retention Rate
Male	NA	NA	NA	NA
Female	100%	0%	NA	NA
<b>Total</b>	<b>100%</b>	<b>0%</b>	<b>NA</b>	<b>NA</b>

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

	Yes/No (If yes, then give details of the mechanism in brief)
Permanent workers	NA
Other than permanent workers	NA
Permanent employees	A grievance redressal mechanism is available for permanent employees. The system is designed to redress the grievance within a defined timeline of 15 working days. The grievances are resolved in fair and time bound manner maintaining utmost confidentiality.
Other than permanent employees	

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

\*The Company does not have any employee associations.

Category	FY2024			FY2023		
	Total employees/workers in respective category (A)	No. of employees/workers in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees/workers in respective category (C)	No. of employees/workers in respective category, who are part of association(s) or Union (D)	% (D/C)
<b>Total Permanent Employees</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>
- Male	NIL	NIL	NIL	NIL	NIL	NIL
- Female	NIL	NIL	NIL	NIL	NIL	NIL
<b>Total Permanent Workers</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>
- Male	NIL	NIL	NIL	NIL	NIL	NIL
- Female	NIL	NIL	NIL	NIL	NIL	NIL

#### 8. Details of training given to employees and workers:

Category	FY2024					FY2023				
	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	274	274	100%	274	100%	218	218	100%	218	100%
Female	15	15	100%	15	100%	11	11	100%	11	100%
<b>Total</b>	<b>289</b>	<b>289</b>	<b>100%</b>	<b>289</b>	<b>100%</b>	<b>229</b>	<b>229</b>	<b>100%</b>	<b>229</b>	<b>100%</b>
<b>Workers</b>										
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

Category	FY2024			FY2023		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
<b>Employees</b>						
Male	274	262	95.62%	218	213	97.71%
Female	15	15	100%	11	11	100%
<b>Total</b>	<b>289</b>	<b>277</b>	<b>95.85%</b>	<b>229</b>	<b>224</b>	<b>97.82%</b>
<b>Workers</b>						
Male	-	-	-	-	-	-
Female	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

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

Yes, the Company endeavors to prevent all injuries and work-related illnesses. The company is committed to provide safe and healthy working environment for the prevention of work-related injuries and ill health. This is implemented at all sites and offices.

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

The processes employed to identify work-related matters are carefully designed and systematically implemented. This involves a thorough analysis of various factors, including tasks, responsibilities, potential risks, and operational requirements.

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

Yes

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

Yes, the employees and workers have access to non-occupational medical and healthcare services.

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

Safety Incident/Number	Category	FY2024	FY2023
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	0	0
Total recordable work-related injuries	Employees	0	0
	Workers	0	0
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

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

The company places a strong emphasis on prioritizing the safety of its workforce and has introduced various initiatives to reduce workplace injuries and promote safety awareness. To achieve this, the company conducts training programs that focus on employee well-being. Furthermore, the company has formulated a Health, Safety & Environment (HSE) policy, accessible through its official website at <https://kpenergy.in/healthandsafepolicy>

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

	FY2024			FY2023		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Working Conditions	Nil	Nil	NA	Nil	Nil	NA
Health & Safety	Nil	Nil	NA	Nil	Nil	NA

**13. Assessments for the year:**

	% of plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	100% of plants and offices were assessed by internal team of the Company.
Working Conditions	

**14. 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:**

No significant concerns were raised during the assessment.

**Leadership Indicators**

**1. Does the entity extend any life insurance or any compensatory package in the event of death of:**

**(A) Employees (Yes/No):** Yes

**(B) Workers (Yes/No):** NA

**2. Provide the measures undertaken by the entity to ensure payment of statutory dues by the value chain partners:**

The Company is compliant to statutory dues of employees towards income tax, provident fund, professional tax, ESIC etc. as applicable from time to time, the other value chain partners (vendors) are equally responsible to comply as per the contract.

**3. Provide the number of employees/workers having suffered grave consequences due to work-related injury/ill-health/fatalities (as reported in Q11 of Essential Indicators above), who are 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	
	FY2024	FY2023	FY2024	FY2023
Employees	0	0	0	0
Workers	0	0	0	0

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

Yes. At our company, we empower employees by promoting continuous learning and staying updated with the latest technologies. We regularly offer training programs to enhance productivity of employees. Some highly skilled individuals may continue as consultants or advisors after their service period, based on business needs.



**5. Details on assessment of value chain partners:**

	<b>% of value chain partners (by value of business done with such partners) that were assessed</b>
Health and safety practices Working Conditions	The Company expects its value chain partners to comply with existing regulations, particularly those pertaining to health and safety practices and working conditions. Although no specific assessment has been carried out pertaining to health and safety practices and working conditions of value chain partners.

**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 corrective action plan has been necessitated on the above-mentioned parameters.

**Principle 4: Business should respect the interests of and be responsive to all its stakeholders**

**Essential indicators:**

**1. Describe the processes for identifying key stakeholder groups of the Company:**

The Company actively interacts with a wide array of stakeholders, encompassing investors, regulators, customers, and employees, utilizing a range of communication channels. To facilitate these engagements and ensure effective resolution of concerns, the company has instituted a Stakeholder Relations Committee. This committee plays a proactive role in engaging with stakeholders and addressing complaints and grievances.

The Stakeholder Relations Committee bears the responsibility of addressing shareholders’ grievances, supervising voting rights, monitoring service standards, overseeing unclaimed dividends, and fulfilling other pertinent obligations. Through these structured efforts, the Company maintains a robust and responsive approach to stakeholder relations and accountability.

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

<b>Stakeholder Group</b>	<b>Whether identified as vulnerable &amp; marginalised group (Yes/No)</b>	<b>Channels of communication</b> (Emails, SMS, Newspapers, Pamphlets, Advertisements, Community Meetings, Notice Board, Website, Others)	<b>Frequency of engagement</b> (Annually, Half yearly, quarterly/ others- please specify)	<b>Purpose and scope of engagement including key topics and concerns raised during such engagement</b>
Employees	No	Regular meetings, workshops, seminars, training programmes, Emails, newsletters, and magazines	Continuous	Health and safety, rewards and recognition
Government/ Regulatory Body	No	Response to information Sought, Routine filing of reports, Regulatory audits and inspections, Annual Reports, Industry Forums	Continuous, Need based	Compliance of regulations, tax revenues
Investors	No	Annual reports, meetings, social media, investor meetings, seminars, website	Regular/Need based	Growth of the company, open and effective communication
Customers	No	Customer survey, email, social media, website, telephone, contractual agreements	Frequent, Need based	Grievances, service quality, Timely and proactive communication on reconciliation and settlements
Local communities	Yes	Awareness programs, meetings, CSR activities	Regular and need-based	Education, infrastructure, health camps, providing job opportunities to locals
Vendor/ Suppliers	No	One-on-one interaction for compliance monitoring, Grievance redressal	Regular	Ethics and transparency, Risk assessment for suppliers and compliance

## 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:**

Various departments of the Company remain in constant touch with the stakeholders and taking necessary feedback from them. Board of Directors are taking this feedback from the respective team and take necessary course of action, if required.

**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, engaging with our stakeholders has assisted us in identifying our material issues. We have set specific goals in order to achieve our sustainability objectives. For instance, we have identified CSR projects for promotion of education and protection of environment in vicinity of our projects and offices based on consultation with local stakeholders.

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

Yes, the Company has continually taken initiatives for the upliftment of the disadvantaged, vulnerable & marginalized stakeholders.

Through our CSR initiative, the KP Human Development Foundation, we are setting up the world's first old-age home specifically for individuals with physical disabilities in Uchediya village, Jhagadia taluka, Bharuch. Named "Prabhu nu ghar," this facility, located along the banks of the Narmada River, will be equipped to house 200 inmates.

## Principle 5: Business should respect and promote human rights

### Essential Indicators

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

Category	FY2024			FY2023		
	Total (A)	No. of employees/workers covered (B)	% (B/A)	Total (C)	No. of employees/workers covered (D)	% (D/C)
<b>Employees</b>						
Permanent	277	277	100%	224	224	100%
Other than Permanent	12	12	100%	5	5	100%
<b>Total Employees</b>	<b>289</b>	<b>289</b>	<b>100%</b>	<b>229</b>	<b>229</b>	<b>100%</b>
<b>Workers</b>						
Permanent	-	-	-	-	-	-
Other than Permanent	-	-	-	-	-	-
<b>Total Workers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

Category	FY2024					FY2023				
	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>										
<b>Permanent</b>	<b>277</b>	<b>-</b>	<b>-</b>	<b>277</b>	<b>100%</b>	<b>224</b>	<b>2</b>	<b>0.89%</b>	<b>222</b>	<b>99.11%</b>
Male	262	-	-	262	100%	213	2	0.94%	211	99.06%
Female	15	-	-	15	100%	11	0	0	11	100%
<b>Other than Permanent</b>	<b>12</b>	<b>12</b>	<b>100%</b>	<b>-</b>	<b>-</b>	<b>5</b>	<b>3</b>	<b>60%</b>	<b>-</b>	<b>-</b>
Male	12	12	100%	-	-	5	3	60%	-	-
Female	-	-	-	-	-	-	-	-	-	-

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

Category	FY2024				FY2023					
	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>Workers</b>										
<b>Permanent</b>	-	-	-	-	-	-	-	-	-	-
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
<b>Other than Permanent</b>	-	-	-	-	-	-	-	-	-	-
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-

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

**a. Median remuneration/wages:**

	Male		Female	
	Number	Median remuneration/salary/wages of respective category	Number	Median remuneration/salary/wages of respective category
Board of Directors (BoD)	3	500000	0	0
Key Managerial Personnel (KMP)	1	125000	1	266852
Employees other than BoD and KMP	270	25157	14	44140
Workers	0	0	0	0

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

	FY2024	FY2023
Gross wages paid to females as % of total wages paid by the entity, in the following format	9.68%	6.10%

**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. Human rights is a matter of great sensitivity, and at KP, there is a strict policy of zero tolerance towards any form of human rights violation.

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

The Company has implemented a robust process to address employee concerns proactively. This process includes investigating issues through a dedicated Grievance Redressal mechanism. Employees also have the option to communicate their concerns by submitting a grievance letter to their respective HR departments.

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

	FY2024			FY2023		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Sexual Harassment	NIL	NIL	-	NIL	NIL	-
Discrimination at workplace	NIL	NIL	-	NIL	NIL	-
Child Labour	NIL	NIL	-	NIL	NIL	-
Forced Labour/Involuntary Labour	NIL	NIL	-	NIL	NIL	-
Wages	NIL	NIL	-	NIL	NIL	-
Other Human rights related issues	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:**

	<b>FY2024</b>	<b>FY2023</b>
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	NIL	NIL
Complaints on POSH as a % of female employees/workers	NIL	NIL
Complaints on POSH upheld	NIL	NIL

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

The Company strongly believes in building a diverse and inclusive workplace. Employees are encouraged to be themselves and contribute their unique skills and perspectives. This teamwork benefits everyone. In order to ensure equal opportunities for everyone, the company maintains a practice of treating all employees equally, regardless of their gender, religion, or background.

This commitment to addressing employee concerns is demonstrated through the implementation of a robust Grievance Redressal process, which facilitates prompt and effective investigations and resolutions. Additionally, the company has established a Code of Conduct that clearly define employee responsibilities and acceptable conduct within the organization. These endeavors serve as the foundation for fostering a diverse and inclusive culture at the workplace, exemplifying the Company's unwavering commitment to creating a supportive and equitable environment for all its employees.

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

Yes. Several of our business agreements and contracts do include Company's expectations to promote sustainability, fair competition and respect for human rights. Further, the majority of our prominent vendors and customers, who significantly contribute to our business, are well-established corporations with their own comprehensive systems and policies that encompass all aspects of business practices, including Human Rights compliance.

**10. Assessment for the year:**

	<b>% of the Company's plants and offices that were assessed (by the Company or statutory authorities or third parties)</b>
Child Labour	100%
Forced Labour/Involuntary Labour	100%
Sexual Harassment	100%
Discrimination at workplace	100%
Wages	100%
Other- please specify	100%

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

There were no significant risks or concerns identified.

**Leadership Indicators**

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

No, Human Rights issues arose during FY24, and consequently, no modifications or introductions were made to any business processes in response to such concerns.

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

Human rights due diligence is a critical aspect of corporate responsibility, by conducting comprehensive assessments, we can identify potential impacts on human rights and take appropriate measures to respect and uphold these standards. This process is integral to the project lifecycle, ensuring that all employees, and contractors are treated fairly and ethically.

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

Yes. The Company prioritizes the accessibility of all its premises and offices for differently abled individuals. It has taken substantial steps to integrate diverse accessibility features, including wheelchair and ramps, among others.

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

	<b>% of value chain partners (by value of business done with such partners) that were assessed</b>
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:**

NA

**Principle 6: Business should respect and make efforts to protect and restore the environment**

**Essential Indicators**

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

<b>Parameter</b>	<b>FY2024</b>	<b>FY2023</b>
Total electricity consumption (A)	1,726.71 GJ	741.1788 GJ
Total fuel consumption (B)	0 GJ	0 GJ
Energy consumption through other sources (C)	0	0
<b>Total energy consumption (A+B+C)</b>	<b>1,726.71 GJ</b>	<b>741.1788 GJ</b>
From Non-renewable sources	0	0
Total electricity consumption (D)	0	0
Total fuel consumption (E)	0	0
Energy consumption through other sources (F)	0	0
Total energy consumption from no -renewable (D+E+F)	0	0
<b>Total energy consumption (A+B+C+D+E+F)</b>	<b>1,726.71 GJ</b>	<b>741.1788 GJ</b>
Energy intensity per rupee of turnover	-	-
Energy intensity per rupee of turnover adjusted for purchasing power parity (PPP) (Total energy consumed/Revenue from operations adjusted for PPP)	-	-
Energy intensity in terms of physical output	-	-
Energy intensity (optional) – the relevant metric may be selected by the Company	-	-

Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Yes/No) If yes, name of the external agency: No

**2. Does the Company have any sites/facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Yes/No) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any:**

No, the Company is not identified as designated consumer under the Performance Achieve and Trade (PAT) Scheme of the Government of India.

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

Parameter	FY2024	FY2023
<b>Water withdrawal by source (in kilolitres)</b>		
(i) Surface water	-	0
(ii) Groundwater	1098.85	1322.21
(iii) Third party water	1692.54	337.45
(iv) Seawater/desalinated water	-	-
(v) Others	380	290
<b>Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)</b>	<b>3171.39</b>	<b>1949.66</b>
<b>Total volume of water consumption (in kilolitres)</b>	<b>3171.39</b>	<b>1949.66</b>
Water intensity per rupee of turnover (Total Water consumption/ Revenue from operations)	-	-
Water intensity per rupee of turnover adjusted for purchasing power parity (PPP) (Total water consumption/Revenue from operations adjusted for PPP)		
Water intensity in terms of physical output	-	-
Water intensity (optional) – the relevant metric may be selected by the entity	-	-

Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Yes/No) If yes, name of the external agency: No

### 4. Provide the following details related to water discharge:

Parameter	FY2024	FY2023
<b>Water discharge by destination and level of treatment (in kilolitres)</b>		
<b>(i) To Surface water</b>		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
<b>(ii) To Groundwater</b>		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
<b>(iii) To Seawater</b>		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
<b>(iv) Sent to third-parties</b>		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
<b>(v) Others</b>		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
<b>Total water discharged (in kilolitres)</b>	<b>0</b>	<b>0</b>

Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Yes/No) If yes, name of the external agency: No

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

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

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

Parameter	Unit	FY2024	FY2023
NOx			
SOx			
Particulate matter (PM)			
Persistent organic pollutants (POP)		NA	
Volatile organic compounds (VOC)			
Hazardous air pollutants (HAP)			
Others – please specify			

Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Yes/No) If yes, name of the external agency: No

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

Parameter	Unit	FY2024	FY2023
<b>Total Scope 1 emissions</b> (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	T CO2e	NA	NA
<b>Total Scope 2 emissions</b> (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	T CO2e	NA	NA
<b>Total Scope 1 and Scope 2 emission intensity per rupee of turnover</b> (Total Scope 1 and Scope 2 GHG emissions/Revenue from operations)	T CO2e/L INR	NA	NA
<b>Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for purchasing power parity (PPP)</b> (Total Scope 1 and Scope 2 GHG emissions/Revenue from operations adjusted for PPP)	T CO2e (PP P Adjusted)/L INR	NA	NA
<b>Total Scope 1 and Scope 2 emission intensity in terms of physical output</b>	T CO2e/O	NA	NA
<b>Total Scope 1 and Scope 2 emission intensity</b> (optional) – the relevant metric may be selected by the entity	T CO2e/O	NA	NA

Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Yes/No) If yes, name of the external agency: No

**8. Does the Company have any project related to reducing Green House Gas emission? If yes, then provide details:**

The Company has taken proactive measures to promote environmental sustainability, leading to significant positive impacts. To increase green cover and combat deforestation, the Company has planted numerous trees across various locations, with ongoing maintenance to ensure their health and growth. In line with its commitment to renewable energy, the Company has implemented Solar Power Plant and WindMill projects, advancing clean and sustainable energy generation. To further reduce energy consumption and carbon emissions, the Company has upgraded to high-energy efficient equipment, fostering a greener operational approach. Additionally, the Company has introduced measures to optimize energy use in its buildings, reducing waste and improving overall efficiency. Recognizing the importance of public engagement, the Company has conducted awareness programs focused on greenhouse gas (GHG) reduction, encouraging stakeholders to join in collective efforts for environmental preservation.

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

Parameter	FY2024	FY2023
<b>Total Waste generated (in metric tonnes)</b>		
Plastic waste (A)	1.74	2.45
E-waste (B)	0	0
Bio-medical waste (C)	0	0
Construction and demolition waste (D)	0	0
Battery waste (E)	3	4
Radioactive waste (F)	0	0
Other Hazardous Waste. Please specify, if any. (G)	0.9	0.9
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	0	0
<b>Total (A+B + C + D + E + F + G + H)</b>	<b>5.64</b>	<b>7.35</b>
<b>Waste intensity per rupee of turnover</b> (Total Water generated/Revenue from operations)	-	-
<b>Waste intensity per rupee of turnover adjusted for purchasing power parity (PPP)</b> Total Water generated/Revenue from operations adjusted for PPP	-	-
<b>Waste intensity in terms of physical output</b>	-	-
<b>Waste intensity</b> (optional) – the relevant metric may be selected by the entity	-	-
<b>For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)</b>		
<b>Category of waste</b>		
(i) Recycled	0	0
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
<b>Total</b>	<b>0</b>	<b>0</b>
<b>For each category of waste generated, total waste disposed of through disposal method (in metric tonnes)</b>		
<b>Category of waste</b>		
(i) Incineration	0	0
(ii) Landfilling	0	0
(iii) Other disposal operations	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Yes/No) If yes, name of the external agency: No

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

In managing hazardous waste, we rigorously comply with all relevant regulatory mandates and embrace industry-leading practices. This encompasses meticulous segregation, secure storage, and safe transportation of hazardous materials. Consistent with regulatory directives, we ensure the environmentally sound disposal of hazardous waste by engaging certified vendors proficient in recycling such materials.



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:

Sr. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval/clearance are being complied with? (Yes/No) If no, the reasons thereof and corrective action taken, if any.
NA			

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

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

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 (Yes/No). If not, provide details of all such non-compliances, in the following format:

Yes, the Company is compliant with the applicable laws and regulations for FY24.

Sr. No.	Specify the law/regulation/guidelines which was not complied with	Provide details of the non-compliance	Any fines/penalties/action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
NA				

**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:

None

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

Sr. No.	Name of the trade and industry chambers/associations	Reach of trade and industry chambers/associations (State/National)
NA		

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

Name of the authority	Brief of the case	Corrective action taken
NA		

## Principle 8: Businesses should promote inclusive growth and equitable development

### Essential Indicators

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

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant Web link
NA					

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

Sr. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amount paid to PAFs in the FY (In INR)
NA						

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

The company is committed to actively engaging with the community and ensuring that their grievances are heard and appropriately redressed. During the engagements any concerns raised are systematically gathered and adeptly addressed.

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

	FY2024	FY2023
Directly sourced from MSMEs/small producers	14.30%	7.79%
Sourced directly from within the district and neighbouring districts	16.49%	6.05%

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

Location	FY2024	FY 2023
Rural	43.79%	64.28%
Semi-Urban	-	-
Urban	56.21%	35.72%
Metropolitan	-	-

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

## Principle 9: Businesses should engage with and provide value to their consumers in a responsible manner

### Essential indicators

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

We have well defined systems for receiving and responding to consumer complaints and feedback. Consumers can share their complaint and feedback via email. Timely and effective redressal of concerns/complaints raised by our stakeholders is a key priority for our businesses. To ensure this, the Company offers a dedicated email and contact number, which are prominently featured on its official website, for addressing consumer grievances.

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

<b>As a percentage to total turnover</b>	
Environmental and social parameters relevant to the product	Not Applicable considering the nature of Company’s product and services offerings.
Safe and responsible usage	
Recycling and/or safe disposal	

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

	FY2024		Remarks	FY2023		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	NIL	NIL	NA	NIL	NIL	NA
Advertising	NIL	NIL	NA	NIL	NIL	NA
Cyber- security	NIL	NIL	NA	NIL	NIL	NA
Delivery of essential services	NIL	NIL	NA	NIL	NIL	NA
Restrictive Trade Practices	NIL	NIL	NA	NIL	NIL	NA
Unfair Trade Practices	NIL	NIL	NA	NIL	NIL	NA
Other (product related)	NIL	NIL	NA	NIL	NIL	NA

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

	Number	Reasons for recall
Voluntary recalls	NIL	NA
Forced recalls	NIL	NA

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

The company takes proactive measures to ensure the security of user and device data through its comprehensive privacy policy. This policy, designed to provide the highest level of protection, is easily accessible on the company’s website. You can find it by following this link: [KP Energy/Cyber Security and Data privacy](#)

**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:**

Not Applicable, considering the nature of Company’s product and services offerings.

**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 Company can be accessed (provide web-link, if available):**

All information regarding business of the Company can be accessed through the Company's website i.e. [www.kpenergy.in](http://www.kpenergy.in)

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

Not Applicable

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

Not Applicable

**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 whole? (Yes/No):**

Not Applicable