KPI/AR-26/SEP/2026/828 Date: September 5, 2026

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

Scrip Code: 542323

National Stock Exchange of India Limited
Exchange Plaza,
Bandra Kurla Complex,
Bandra (E), Mumbai - 400051

Symbol: KPIGREEN

Sub.: Business Responsibility and Sustainability Report for the financial year 2025-26

Dear Sir/Madam,

Pursuant to Regulation 34 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), we are submitting herewith the Business Responsibility and Sustainability Report for the Financial Year 2025-26 which is being sent through electronic mode to the Members.

The Annual Report along with the Business Responsibility and Sustainability Report for the Financial Year 2025-26 is also uploaded on the Company's website and can be accessed at www.kpigreenenergy.com.

Kindly take the same on record.

Thanking you,

Yours faithfully,
For KPI Green Energy Limited
KRUNAL BHATT Digitally signed by KRUNAL BHATT Date: 2026.09.05 21:55:08 +05'30'
Krunal Bhatt
Company Secretary & Compliance Officer

Encl.: a/a

Business Responsibility & Sustainability Report

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1.	Corporate Identity Number (CIN) of the Listed Entity	**L40102GJ2008PLC083302**
2.	Name of the Listed Entity	KPI Green Energy Limited ('KPI'/'Company')
3.	Year of incorporation	2008
4.	Registered office address	'KP House', Near KP Circle, Opp. Ishwar Farm Junction BRTS, Canal Road, Bhatar, Surat-395017. Gujarat, India
5.	Corporate address	'KP House', Near KP Circle, Opp. Ishwar Farm Junction BRTS, Canal Road, Bhatar, Surat-395017, Gujarat, India.
6.	E-mail	info@kpgroup.co
7.	Telephone	0261 2244757
8.	Website	www.kpigreenenergy.com
9.	Financial year for which reporting is being done	FY 2025-26
10.	Name of the Stock Exchange(s) where shares are listed	BSE Limited and National Stock Exchange of India Limited
11.	Paid-up Capital	₹ 98,67,05,365
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. Moh. Sohil Dabhoya Designation: Whole-Time Director Telephone Number: (0261) 2244757 Email Id: cs@kpgroup.co
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).	Consolidated basis
14.	Name of assessment or assurance provider	Assurance is not applicable for the current financial year.
15.	Type of assessment or assurance obtained	Assurance is not applicable for the current financial year.

II. Products/services

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

SL. No.	Description of Main Activity	Description of Business Activity	% Of Turnover of the Entity (FY 2025-26)
1.	Electric power generation using renewable energy	Sale of renewable power (units of electricity) to esteemed business houses and government bodies through Power Purchase Agreements (PPAs) and power trading through exchange platform.	9.21%
2.	Construction and maintenance of power plants	Business of developing, transferring, operating, and maintaining grid-connected renewable power projects for esteemed business houses and government bodies.	90.75%

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

SL. No.	Product/Service	NIC Code	% Of Total Turnover Contributed
1.	Electric power generation using renewable energy	35105	9.21%
2.	Construction and maintenance of power plants	42201	90.75%

III. Operations

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

Location	Number of operational locations	Number of offices	Total
National	132	4	136
International	0	0	0

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	4
International (No. of Countries)	0

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

No revenue is derived from exports for FY 2025-26.

c. A brief on types of customers

The Company delivers energy and allied services to commercial and industrial (C&I) clients, government utilities and agencies, and leading corporates, operating under both the Independent Power Producer (IPP) and Captive Power Producer (CPP) models.

In its IPP capacity, the Company builds, owns, and operates renewable power plants, supplying power under long-term Power Purchase Agreements (PPAs) to government utilities, PSUs, and corporate customers. Under the CPP model, the Company provides end-to-end solutions from site identification to EPC execution, commissioning, energisation, and substation connectivity enabling clients to own and operate customized solar and hybrid power assets designed to meet their specific energy requirements for captive consumption.

IV. Employees

20. Details at the end of Financial Year:

a. Employees and workers (including differently abled):

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
		Employees				
1.	Permanent (D)	710	645	90.84%	65	9.16%
1.1	Corporate (D1)	266	206	77.44%	60	22.56%
1.2	Projects (D2)	444	439	99%	5	1%
2.	Other than Permanent (E)	17	15	88%	2	12%
3.	**Total employees (D + E)**	**727**	**660**	**90.78%**	**67**	**9.22%**
		Workers				
4	Permanent (F)	Not Applicable (NA)				
5	Other than Permanent (G)					
6	**Total Workers (F + G)**					

Note: The Company does not employ any workers as defined in the BRSR Guidance Note

b. Differently abled Employees:

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
		Differently abled Employees				
1.	Permanent (D)	Nil				
2.	Other than Permanent (E)					
3.	**Total employees (D + E)**					

b. Differently abled Employees: (Contd.)

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
	Differently abled Workers					
4.	Permanent (F)					
5.	Other than Permanent (G)			Nil		
6.	**Total employees (F + G)**					

21. Participation/Inclusion/Representation of women:

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

*KMP includes Company Secretary and Chief Financial Officer of the Company

22. Turnover rate for permanent employees and workers:

Category	FY 2025-26			FY 2024-25			FY2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	17.43%	1.60%	19.19%	29.00%	3.55%	32.55%	23.78%	47.06%	26.05%
Permanent Workers	NA						20.22%	NA	19.15%

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	KPIG Energia Private Limited	Wholly Owned Subsidiary	100%	Yes
2	KPark Sunbeat Private Limited	Wholly Owned Subsidiary	100%	Yes
3	Sun Drops Energia Limited (Formerly Known as Sun Drops Energia Private Limited)	Subsidiary	65.86%	Yes

VI. CSR Details

24.

(i) **Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No):** Yes, the Company spent a total of Rs. 1143.55 lakhs on Corporate Social Responsibility (CSR) activities in the current financial year. These initiatives focused on key areas such as environmental sustainability, healthcare, education, and various other social welfare causes, contributing to the overall development and well-being of communities.

(ii) **Turnover (in Lakhs (INR)):** 2,69,590.99/-

(iii) **Net worth (in Lakhs (INR)):** 3,27,335.24/-

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in place (Yes/ No) (If Yes, then provide web-link for grievance redress policy	FY 2025-26			FY 2024-25		
		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
Investors (other than shareholders)	Yes https://www.kpigreenenergy.com/investorgrievance.html	0	0	NA	0	0	NA
Shareholders	Yes https://www.kpigreenenergy.com/investorgrievance.html	0	0	NA	0	0	NA
Employees & workers*	Yes https://www.kpigreenenergy.com/upload/Policy%20&%20Disclosures/Whistle%20Blower%20Policy%20and%20Vigil%20Mechanism.pdf	0	0	NA	0	0	NA
Customers	Yes https://www.kpigreenenergy.com/contact-us.html	0	0	NA	0	0	NA
Value Chain Partners	Yes The leadership team conducts meetings with the customers and other value chain partners periodically.	0	0	NA	0	0	NA
Communities	Yes https://www.kpigreenenergy.com/contact-us.html	0	0	NA	0	0	NA

*Not applicable for workers.

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

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

Sr. No.	Material issues identified	Indicate Risk/ Opportunity	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implication of the risk or opportunity (Indicate positive/ negative implications)
1	Climate Strategy	Opportunity	The Company has identified climate strategy as a material opportunity in view of the accelerating transition towards low-carbon and sustainable energy systems. With increasing policy support, investor focus, and customer demand for renewable energy, the Company is strategically positioned to capitalize on the growing clean energy market. It delivers integrated renewable energy solutions through its EPC, Captive Power Producer (CPP) and Independent Power Producer (IPP) businesses. By enabling the development, operation and adoption of clean energy infrastructure, it contributes to climate action, environmental stewardship and national energy security.	Not applicable	Positive. The identified opportunity is expected to strengthen the Company's market position, support revenue growth, enable long-term business expansion, and enhance value creation for stakeholders through increased participation in the renewable energy transition.

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

Sr. No.	Material issues identified	Indicate Risk/ Opportunity	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implication of the risk or opportunity (Indicate positive/ negative implications)
2	Emissions Management	Opportunity	Emissions management is a key opportunity for the Company as it strengthens its position as a clean energy business and supports the transition to a low-carbon economy. A focused approach to emissions management enhances environmental performance, reinforces stakeholder confidence, and aligns the Company with India's long-term climate ambitions.	Not applicable	Positive. Improved emissions performance supports business sustainability, strengthens market credibility, and enhances long-term value creation.
3	Clean energy solutions	Opportunity	The growing demand for reliable, cost-effective renewable power presents a strong business opportunity for the Company. By delivering quality solar and hybrid energy solutions within committed timelines, the Company enhances customer value, supports the clean energy transition, and strengthens its market position.	Not applicable	Positive. This opportunity supports revenue growth, customer retention, and long-term business expansion.
4	Occupational Health and Safety	Risk	Occupational health and safety remain a material risk due to the operational nature of power generation activities, including electrical, equipment, and site-related hazards. Strong safety practices are critical to protecting employees and contractors, ensuring business continuity, and maintaining regulatory compliance.	The Company has established an HSE team that ensures implementation of the HSE plan. The HSE team regularly conducts toolbox talks, Job Safety Analysis, Hazard Identification and Risk Assessment, and mock drills. Daily site audits and regular safety inspections are conducted across all sites. The Company has established an Emergency Response Plan. All employees and workers have to complete safety induction and receive regular safety training.	Negative. Safety incidents may result in business disruption, financial liabilities, regulatory action, and reputational impact.
5	Business Cyclicality and Revenue Concentration	Risk	The Company's revenue profile is influenced by capital expenditure trends in the renewable energy sector. Any slowdown in sectoral investment, project deferrals, or delayed customer decision-making may affect order inflows and financial performance.	The Company seeks to mitigate this risk by strengthening customer relationships, building long-term partnerships, expanding value-added offerings, and maintaining a diversified customer base across relevant market segments.	Negative. A slowdown in customer capex cycles may impact revenue visibility, business growth, and overall financial performance.

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

Sr. No.	Material issues identified	Indicate Risk/ Opportunity	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implication of the risk or opportunity (Indicate positive/ negative implications)
6	Project management	Opportunity	The Company has identified project management as a material opportunity due to its direct impact on execution quality, delivery timelines, and asset readiness across renewable energy projects. Robust project management enhances planning discipline, resource allocation, cross-functional coordination, and on-time commissioning, thereby strengthening operational performance and customer trust.	Not applicable	Positive. Effective project management improves execution efficiency, supports timely revenue recognition, optimizes costs, and enhances long-term value creation.
7	Resource Use & Management	Opportunity	The Company views resource efficiency and asset management as a key opportunity to enhance the performance of its energy portfolio. By leveraging its Centralized Monitoring System (CMS) and Network Operations Centre (NOC), the Company is able to monitor operations in real time, improve responsiveness, enable predictive maintenance, and support data-led decision-making. This integrated approach drives higher asset utilization, strengthens operational reliability, and improves overall efficiency.	Not applicable	Positive. Improved asset performance and resource efficiency contribute to operational optimization, cost efficiency, and sustained business value.
8.	Responsible Land Access	Risk & Opportunity	The Company projects require contiguous, technically suitable land with clear ownership and environmental and social approvals. Early acquisition and aggregation of land reduces project development timelines, improves project bankability and provides a competitive advantage in winning IPP, CPP and EPC projects. Land availability is a core strategic asset supporting future capacity additions and revenue visibility. However, poor land governance may expose the company to acquisition delays, community opposition, litigation, biodiversity impacts and regulatory non-compliance.	The Company undertakes following mitigation measure Ensures Strategic land aggregation Comprehensive legal due diligence before acquisition. Preference for low ecological value or non-agricultural/ degraded land where feasible.	Positive. Faster project execution, improved order conversion, lower development costs, enhanced competitiveness. Negative. Project delays, land acquisition disputes, compensation costs, legal expenses, cost overruns.
9.	Power Evacuation Infrastructure	Risk & Opportunity	Grid connectivity and evacuation infrastructure are critical constraints for renewable energy deployment in India. Dedicated evacuation capacity enables timely commissioning, efficient power dispatch and higher plant utilization. Inadequate evacuation infrastructure could result in project commissioning delays, grid curtailment, lower generation and underutilized assets.	The company integrates grid planning into project development decisions and intends to diversify projects across geographies to reduce risk.	Positive. Timely project commissioning, reduced curtailment losses, improved asset utilization, stronger margins. Negative. Revenue losses from delayed commissioning, reduced generation due to curtailment, higher capital expenditure.

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.

The Company has put in place structures, policies and processes conforming to below mentioned National Guidelines on Responsible Business Conduct (NGRBC) Principles:

Sr No.	Principle Description	Reference of Policies/Procedure/Standard
1	Businesses should conduct and govern themselves with Ethics, Transparency and Accountability.	Anti-Bribery and Anti-Corruption Policy Whistleblower Policy Dividend distribution Policy Nomination, Remuneration and Evaluation Policy Policy on Determining Materiality Policy on Related Party Transaction
2	Businesses should provide goods and services that are safe and contribute to sustainability throughout their life cycle	Supplier code of conduct Policy*
3	Businesses should promote the well-being of all employees.	Human Rights Policy* Health Safety Environment Policy Whistleblower Policy
4	Businesses should respect the interests of, and be responsive towards all stakeholders, especially those who are disadvantaged, vulnerable and marginalized.	Stakeholder Engagement Policy* Grievance Redressal Policy*
5	Businesses should respect and promote human rights.	Human Rights Policy * Whistleblower Policy POSH Policy
6	Businesses should respect, protect, and make efforts to restore the environment.	Whistleblower Policy ESG policy* Health Safety Environment Policy
7	Businesses when engaged in influencing public and regulatory policy, should do so in a responsible manner	Anti-Bribery and Anti-Corruption Policy Policy on Preservation of Documents Dividend distribution Policy Website content archival Policy Policy on preserving of documents
8	Businesses should support inclusive growth and equitable development	Corporate social responsibility policy
9	Businesses should engage with and provide value to their customers and consumers in a responsible manner	Stakeholder Engagement Policy* Cyber Security Policy

KPI Green Energy has instituted a Business Responsibility and Sustainability Reporting Policy (BRSR) aligned with the principles and core elements of the National Guidelines on Responsible Business Conduct (NGRBC).

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes								
b. Has the policy been approved by the Board? (Yes/No)	Yes								
c. Web Link of the Policies, if available	https://www.kpigreenenergy.com/policies-disclosures.html								
2. Whether the entity has translated the policy into procedures. (Yes/No)	Yes								
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes, the Company is in the process of establishing Supplier Code of Conduct to ensure adherence of value chain partners with Company protocols.								

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
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) mapped to each principle.	The Company has not adopted any specific national or international codes, certifications, labels, or standards directly mapped to the NGRBC principles, as our core business activity is the generation and transmission of renewable power, primarily through solar and hybrid energy projects.								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	KPI Green Energy Limited plays a pivotal role in advancing the Group's strategic ambition of achieving 10 GW of renewable energy capacity by 2030, underscoring its commitment to sustainable growth and supporting India's clean energy transition.								
6. Performance of the entity against specific commitments, goals, and targets along with reasons in case the same are not met.	KPI Green Energy Limited plays a key role in advancing the Group's strategic goal of achieving 10 GW of renewable energy capacity by 2030, underscoring its commitment to sustainable growth and supporting India's energy transition. Sustainability is embedded across the Company's strategy, operations, and decision-making, with focused initiatives to enhance operational efficiency, minimise environmental impact, and promote workplace safety. The Company leverages advanced technologies—such as real-time asset monitoring and waterless robotic solar panel cleaning—to optimise performance. Robust governance frameworks and structured stakeholder engagement further ensure that KPI Green Energy's efforts are aligned with the Group's long-term renewable energy and sustainability objectives in a clear, measurable, and time-bound manner.								
Governance, leadership, and oversight									
7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements.	At KPI Green Energy Limited, sustainability is deeply embedded in our business philosophy, guiding our strategy, operations, and decision-making processes as we contribute meaningfully to India's clean energy transition. The Company plays a pivotal role in advancing the Group's strategic ambition of achieving 10 GW of renewable energy capacity by 2030, reflecting our strong commitment to sustainable growth. Through integrated planning and execution, we continue to strengthen our renewable energy footprint while ensuring operational efficiency and long-term value creation. From an environmental perspective, the Company has demonstrated strong alignment with clean energy adoption, with total energy consumption of 15,876.84 GJ sourced entirely from renewable energy during FY 2025–26. This underscores our ongoing efforts to minimize environmental impact and transition towards low-carbon operations. Additionally, KPI Green Energy actively leverages advanced technologies such as real-time asset monitoring systems and waterless robotic solar panel cleaning, enabling optimized performance, improved resource efficiency, and reduced water consumption. On the social front, the Company remains committed to fostering a safe, inclusive, and future-ready workforce of 726 employees. During the year, a wide range of training and awareness initiatives were conducted across all employee segments, covering areas such as ethics and code of conduct, ESG awareness, health and safety, cybersecurity, prevention of sexual harassment (POSH), and mental health and wellbeing. These programs achieved 100% coverage for the Board of Directors and Key Managerial Personnel, and 72% coverage across other employees, reflecting our focus on continuous capability building and employee engagement. From a governance standpoint, KPI Green Energy has established robust governance frameworks and structured stakeholder engagement mechanisms, ensuring that sustainability objectives are aligned with the Group's long-term vision and are pursued in a clear, measurable, and time-bound manner.								

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
	While we continue to make strong progress, we recognize key ESG challenges, including scaling renewable capacity responsibly, enhancing workforce engagement across all levels, integrating emerging technologies efficiently, and navigating evolving regulatory and climate-related risks. The Company remains proactive in addressing these challenges through strengthened internal controls, innovation-driven practices, and transparent stakeholder engagement. In conclusion, KPI Green Energy Limited remains steadfast in its commitment to advancing sustainable development through responsible business practices, technological innovation, and a forward-looking renewable energy strategy, positioning itself as a key contributor to India's energy transition and a leader in sustainable growth.								
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy/policies.	The Risk Management Committee of the Board is responsible for assisting the Board of Directors in fulfilling its responsibilities to oversee the Company's significant strategies, policies and programs on social and public responsibility matters and for sustainability aspects with respect to the Company. Further, Dr. Alok Das, Group Chief Executive Officer (CEO) oversees the strategic and operational aspects of climate-related issues, sustainability performance and value creation.								
9. Does the entity have a specified Committee of the Board/Director responsible for decision making on sustainability related issues? (Yes/No). If yes, provide details.	Yes, the Risk Management Committee of the Board is responsible for decision making on sustainability related issues of the Company. Further details on the Risk Management Committee, including its composition and terms of reference, are provided in the Corporate Governance Report forming part of this Annual Report.								

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director/Committee of the Board/Any other Committee									Frequency (Annually/Half yearly/ Quarterly/Any other– please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Performance against the aforementioned policies, along with corresponding follow-up actions, is reviewed by the relevant Board of Directors or by its Committee as and when required.									Annually or as and when required								
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	Yes, by Board of Directors. No non-compliances have been observed during the reporting period.																	

	P1	P2	P3	P4	P5	P6	P7	P8	P9
11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide the name of the agency.	An internal assessment was conducted through periodic reviews of existing policies to evaluate their implementation and effectiveness. The assessment focused on benchmarking the adequacy of these policies against best practices. For the financial year 2026, no external agency was engaged for assessment or evaluation.								

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

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
1. The entity does not consider the principles material to its business (Yes/No)	Not Applicable								
2. The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									

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

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
3. The entity does not have the financial or/ human and technical resources available for the task (Yes/No)	Not Applicable								
4. It is planned to be done in the next financial year (Yes/No)									
5. Any other reason (please specify)									

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

I. 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 (BoD)	3	· Ethics & Code of Conduct Training · Health and Safety Training	100%
Key Managerial Personnel (KMP)	3	· Cyber security · ESG Training · Leadership Excellence Program with IIM	100%
Employees other than BoD and KMPs	22	· Health and Safety Training · Prevention of sexual harassment (POSH) · Mental Health & Wellbeing Awareness · Cyber security · Advanced excel · Business communication · Whistleblower Mechanism	72%
Workers	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:

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

Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement	Amount (In INR)	Brief of the Case	Has an appeal been agencies/ judicial institutions
Penalty/Fine	During the FY 2025-26, there were no proceedings, actions (monetary or non-monetary), or appeals involving the Company or its Directors/KMPs under Regulation 30 of the SEBI (LODR) Regulations, 2015.				
Settlement					
Compounding fee					

Non-Monetary				
	NGRBC Principle	Name of the regulatory/ enforcement	Brief of the Case	Has an appeal been agencies/judicial institutions
Imprisonment	During the FY 2025-26, there were no proceedings, actions (monetary or non-monetary), or appeals involving the Company or its Directors/KMPs under Regulation 30 of the SEBI (LODR) Regulations, 2015.			
Punishment				

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 institution
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.

The Company is determined to uphold the highest standards of corporate governance and ethical business conduct. Dedicated efforts are made to ensure full compliance with all disclosure requirements. In alignment, an Anti-Bribery and Anti-Corruption Policy has been instituted to promote value creation for all stakeholders through fairness, transparency, integrity, and accountability.

This Policy establishes a robust framework for adherence to applicable anti-bribery and anti-corruption standards. It is binding on the Company, its subsidiaries, associates, and any entities under its management control.

The policy can be found at: https://www.kpigreenenergy.com/policies-disclosures.html

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

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

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

	FY 2025-26		FY 2024-25	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	Not Applicable	0	Not Applicable
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0		0	

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

Not Applicable, since no instances of regulatory, judicial or law enforcement actions initiated or pending against the Company in relation to corruption or conflict of interest.

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

	FY 2025-26	FY 2024-25
Number of days of accounts payables	119	168

9. Open-ness of business:

Provide details of concentration of purchases and sales with trading houses, dealers, and related parties along-with loans and advances & investments, with related parties, in the following format:

Parameter	Metrics	FY 2025-26	FY 2024-25
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	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 trading houses	NA	NA

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: (Contd.)

Parameter	Metrics		FY 2025-26	FY 2024-25
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 Related Party Transactions in	a.	Purchases (Purchases with related parties/ Total Purchases)	58.02%	27.64%
	b.	Sales (Sales to related parties/Total Sales)	11.38%	15.10%
	c.	Loans & advances (Loans & advances given to related parties/Total loans & advances)	43.27%	46.32%
	d.	Investments (Investments in related parties/ Total Investments made)	0	0%

Leadership Indicators

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

No, the Company did not conduct any awareness programmes for value chain partners on the applicable principles during the financial year FY 2025-26. However, the Company recognizes the importance of extending awareness and engagement initiatives across its value chain and intends to undertake such programmes in the coming financial year. These efforts are expected to support stronger alignment of value chain partners with the Company's sustainability and responsible business practices.

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:

The Company has adopted a comprehensive Code of Conduct that applies to the directors and the senior management and is based on the core principles of ethics, integrity, and honesty. The Code sets out defined standards and procedures for addressing unethical conduct and includes provisions for the identification, disclosure, and management of conflicts of interest, particularly those involving members of the Board, thereby promoting a culture of transparency, accountability, and sound governance.

In furtherance of these principles, Board members affirm their adherence to the Code through annual disclosures of their affiliations, investments, and other relevant interests, with the objective of ensuring that no conflict exists between their personal interests and their responsibilities to the Company. In line with established governance practices, all Directors and Key Managerial Personnel are also required to disclose any actual or potential conflicts of interest to the Company on an annual basis.

Yes, the same is covered under Code of Conduct for Board of Directors and Senior Management Personnel.

https://www.kpigreenenergy.com/upload/Code%20of%20Conduct/Code%20of%20Conduct%20for%20Board%20of%20Directors.pdf

Also, KPI Green Energy Ltd has Vigil Mechanism Policy.

https://www.kpigreenenergy.com/upload/Policy%20&%20Disclosures/Whistle%20Blower%20Policy%20and%20Vigil%20Mechanism.pdf

II. Principle 2: Businesses should provide goods and services in a manner that is Sustainable and Safe

Essential Indicators

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

	FY 2025-26	FY 2024-25	Details of improvements in environmental and social impacts
R&D	100%	100%	The Company has incurred both direct and indirect R&D and capital expenditure toward the development of renewable energy projects. These investments are expected to contribute to the generation of clean energy with no greenhouse gas emissions or particulate matter pollution during operations. In addition to the environmental benefits, such projects also support local economic development by creating livelihood opportunities for surrounding communities.
Capex	100%	100%	

*Note: FY 2024-25 figures are revised and updated.

2. Does the entity have procedures in place for sustainable sourcing? (Yes/No) b. If yes, what percentage of inputs were sourced sustainably?

Yes. The Company is in the process of formalizing a Supplier Code of Conduct that establishes its expectations for suppliers on ethical business conduct, human rights and labour standards, occupational health and safety, environmental responsibility, community impact, and sustainable procurement practices. The Code also encourages preference for responsible suppliers, including local suppliers, MSMEs, women-led enterprises, and suppliers demonstrating strong ESG performance.

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.

Not applicable

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.

Not applicable

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)?

The Company has not conducted Life Cycle Perspective/Assessments (LCA) for any of its procured products in FY 2025-26.

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.

Not applicable

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

Not applicable

4. Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled, and safely disposed of.

Not applicable

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

Not applicable

III. Principle 3: Businesses should respect and promote the well-being of all employees, including those in their value chains

Essential Indicators

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

Category	Total (A)	% of employees covered by									
		Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent Employees											
Male	645	645	100%	645	100%	NA	NA	0	0%	-	-
Female	65	65	100%	65	100%	65	100%	NA	NA	-	-
Total	**710**	**710**	**100%**	**710**	**100%**	**65**	**9%**	**0**	**0%**	**-**	**-**
Other than Permanent Employees											
Male	15	15	100%	15	100%	NA	NA	0	0%	-	-
Female	2	2	100%	2	100%	2	100%	NA	NA	-	-
Total	**17**	**17**	**100%**	**17**	**100%**	**2**	**12%**	**0**	**0%**	**-**	**-**

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

Category	Total (A)	% of workers covered by									
		Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent Workers											
Male	NA										
Female											
Total											
Other than Permanent Workers											
Male	NA										
Female											
Total											

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

	FY 2025-26	FY 2024-25
Cost incurred on well - being measures as a % of total revenue of the Company (In Lakhs)	0.02%	0.01%

*Note: The figures for FY 2024-25 are revised and updated

2. Details of retirement benefits.

Benefits	FY 2025-26			FY 2024-25		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	78.81%	NA	Yes	70.76%	NA	Yes
Gratuity	97.79%		Yes	96.32%		Yes
ESI	2.48%		Yes	4.70%		Yes
Others – WC	97.52%		Yes	95.30%		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.

Yes. The Company is committed to providing an inclusive and accessible environment across its premises and offices for differently abled employees, workers, visitors, and guests, in compliance with the Rights of Persons with Disabilities Act, 2016. It promotes equal opportunity in employment and endeavors to foster a workplace culture that respects, supports, and empowers individuals with disabilities. The Company also ensures that employees with disabilities are provided with appropriate tools, resources, and reasonable support to enable them to perform their roles effectively.

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.

Equal opportunity is a fundamental principle embedded within the Company's approach to human rights and workforce management. The Company is in the process of formalizing the Human Rights policy and is committed to cultivating a workplace environment that promotes non-discrimination and ensures fair and equitable treatment across all aspects of employment, including recruitment, hiring, promotion, and separation. All employment-related decisions are made solely on the basis of individual merit and capability, without discrimination on grounds such as race, colour, religion, creed, caste, economic or social status, gender, nationality, citizenship, age, sexual orientation, physical disability, childbirth, marital status, medical condition, language, or any other characteristic protected under applicable law. The Company maintains a zero-tolerance approach to all forms of discrimination, whether direct or indirect, and actively fosters a culture of inclusivity and equal opportunity.

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	
Female	0%	0%		
Total	**0%**	**0%**		

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.

Permanent workers	NA
Other than permanent workers	
Permanent employee	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. The HR department is responsible for handling and resolution of grievances reported by employees.
Other than permanent employee	

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

Category	FY 2025-26			FY 2024-25		
	Total employees/ workers in respective category (A)	No. of employees/ workers in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees/ workers in respective category (C)	No. of employees/ workers in respective category, who are part of association(s) or Union (D)	% (D/C)
Total Permanent Employees	**710**	**0**	**0%**	**417**	**0**	**0%**
Male	645	0	0%	430	0	0%
Female	65	0	0%	417	0	0%
Total Permanent Workers	Not applicable					
Male						
Female						

8. Details of training given to employees and workers:

Category	FY 2025-26					FY 2024-25				
	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	660	660	100%	559	84.70%	444	444	100%	444	100%
Female	67	67	100%	48	71.64%	45	45	100%	45	100%
Total	**727**	**727**	**100%**	**607**	**83.49%**	**489**	**489**	**100%**	**489**	**100%**
Workers										
Male	NA									
Female										
Total										

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

	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	660	315	47.73%	444	264	59.46%
Female	67	33	49.25%	45	24	53.33%
Total	**727**	**348**	**47.87%**	**489**	**288**	**58.90%**
Workers						
Male	NA					
Female						
Total						

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, what is the coverage of such a system?

Yes. The Company has implemented an occupational health and safety management framework guided by its Health & Safety Policy, with the objective of ensuring a safe, healthy, and secure working environment across its operations. This framework covers all employees of the Company and is designed to identify, prevent, and mitigate workplace health and safety risks in a systematic manner.

The Company places strong emphasis on fostering a proactive safety culture and regularly conducts training and awareness programmes for employees and workers to enhance their understanding of workplace hazards, safe work practices, emergency preparedness, and preventive measures. Through these initiatives, the Company seeks to strengthen safety awareness, minimize occupational risks, and promote compliance with established health and safety standards across all locations.

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

The Company has established a structured Occupational Health and Safety (OHS) management system to identify hazards and assess risks across its sites and office locations. Hazard identification is carried out through workplace inspections, safety audits, Job Safety Analysis (JSA), employee feedback, and incident or near-miss reporting. These processes include initial assessments and periodic reviews to identify new, existing, or recurring hazards that may arise during operations. Risks are evaluated using a risk assessment matrix that considers the likelihood and severity of potential consequences.

The hazard identification and risk assessment process covers job activities, work areas, operational responsibilities, equipment usage, and site-specific conditions. Both routine operations and non-routine activities, including maintenance work, project-specific tasks, process changes, and emergency situations, are assessed through task-specific risk assessments and Permit-to-Work (PTW) systems. Based on the findings, appropriate control measures are implemented in accordance with the hierarchy of controls to eliminate or minimize risks. The effectiveness of these controls is regularly monitored, reviewed, and continuously improved to maintain a safe and healthy working environment.

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

Yes. The Company has processes in place to enable workers and employees to report work-related hazards and concerns in a timely manner. As part of its safety management approach, the Company undertakes initial and periodic workplace inspections across all sites and offices to identify new or recurring hazards.

In addition, the Company encourages open communication and active worker participation in maintaining workplace safety. Employees and site workers are encouraged to report unsafe conditions, hazards, complaints, feedback, or suggestions, including in their local language, to ensure ease of access and inclusivity.

The Company is committed to maintaining a work environment in which employees and workers can raise concerns without fear of retaliation and supports appropriate action to protect individuals from identified workplace risks.

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

Yes. The Company recognizes that employee well-being extends beyond occupational safety and includes physical, mental, and emotional health. In line with this approach, employees have access to non-occupational medical and healthcare support through various employee welfare initiatives.

The Company promotes awareness on mental health and overall well-being as part of its efforts to foster a supportive and holistic work environment. It also provides health insurance coverage and extends protection under the Group Accidental Policy (GAP). In addition, the Company offers parental and maternity leave benefits to both male and female employees, reflecting its commitment to employee welfare, inclusivity, and work-life balance.

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

Safety Incident/Number	Category	FY 2025-26	FY 2024-25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	0	0
Total recordable work-related injuries	Employees	0	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 Company 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 an Health, Safety and Environment (HSE) policy, accessible through its official website at- https://www.kpigreenenergy.com/policies-disclosures.html.

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

Category	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0	Nil	0	0	Nil
Health & Safety	0	0	Nil	0	0	Nil

14. Assessments for the year:

Aspect	% Of your 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	100% of plants and offices were assessed by internal team of the Company.

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.

No major safety-related incidents requiring significant corrective action were reported during the financial year. However, the Company remains committed to continuously strengthening its health and safety practices through regular inspections, preventive measures and timely resolution of any risks or concerns identified during assessments of working conditions.

The internal team conducts regular audits and reviews to monitor compliance with safety requirements and identify areas for improvement. Any safety-related incidents or accidents are thoroughly investigated, and the findings from such investigations are used to implement appropriate corrective and preventive actions aimed at avoiding recurrence.

Depending on the nature and severity of the incident or identified risk, the Company undertakes measures such as workplace inspections, strengthening of safety protocols, and implementation of additional control measures. The effectiveness of the corrective actions taken is also evaluated during subsequent safety audits and reviews.

In addition, the Company conducts regular health and safety training sessions, first-aid training, and mock drills to enhance awareness and preparedness in handling workplace emergencies. Through these ongoing efforts, the Company remains committed to continuously strengthening its health and safety practices and maintaining a safe working environment for all employees and workers.

Leadership Indicators

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

The Company currently does not extend any specific provisions for employees and workers beyond its standard benefits framework. However, as part of its employee welfare measures, the Company has implemented a Group Accidental Policy to provide financial protection against unforeseen incidents. This policy offers coverage in cases of accidental death, permanent total disability, and partial disability, thereby supporting the financial security and well-being of employees in the event of an accident.

(B) Workers (Y/N): Not Applicable

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

During the current financial year, the Company ensured that the statutory dues were deducted and deposited by its value chain partners. The Company recognizes the importance of ensuring compliance with applicable statutory obligations across its value chain and intends to strengthen its processes in this regard going forward.

3. Provide the number of employees/workers having suffered high consequence work related injury/ill-health/ fatalities (as reported in Q11 of Essential Indicators above), who have been rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

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

The Company is committed to leveraging experienced talent thereby enabling continued contribution and knowledge sharing.

5. Details on assessment of value chain partners:

Category	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	0%
Working Conditions	0%

6. Provide details of any corrective actions taken or underway to address significant risks/concerns arising from assessments of health and safety practices and working conditions of value chain partners.

Not applicable

IV. Principle 4: Businesses should respect the interests of and be responsive to all its stakeholders.

Essential Indicators

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

The Company identifies its key stakeholder groups through an ongoing stakeholder engagement process that includes customers, suppliers, employees, local communities, government and regulatory authorities, shareholders, and investors. During the current financial year, the Company initiated the formulation of its Stakeholder Engagement Policy to identify and map the stakeholder groups that are most relevant to its operations and long-term objectives. This process enables the Company to better understand stakeholder expectations, assess areas of impact, and respond to stakeholder interests in an effective and structured manner.

The Company's engagement approach is anchored in regular and transparent communication and guided by its commitment to creating long-term shared value. To further strengthen this process, the Company has constituted a Stakeholder Relationship Committee, which is responsible for overseeing stakeholder engagement, addressing grievances—particularly those relating to shareholders and investors—and ensuring timely, transparent, and effective communication with relevant stakeholders.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/Half yearly/Quarterly/ others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Customers	No	1. Grievance redressal mechanism 2. Media platforms 3. Binding agreement 4. Formal and informal feedback 5. Email 6. SMS 7. Advertisement 8. Website	Ongoing/Need basis	· Understanding of their needs helps in determining product and services quality and pricing. · Power generation planning and scheduling. · Timely and proactive communication on reconciliation, settlements, Grievance redressal. · Product innovation development is guided by customer requirements
Government/ Competent Authorities	No	1. Regular liaison 2. Routine filing of reports 3. Regulatory audits and inspections 4. Annual Reports 5. Industry forums 6. Issue based meeting	Ongoing/Need basis	· Monitoring compliance with laws and regulations. · Payment of statutory dues. · Submission of information and reports.
Employees	No	1. Regular meetings and interaction 2. Workshops, seminars, training programmes 3. Emails, newsletters, magazines 4. Employee engagement programmes	Ongoing/Need basis	· Employees help meet business goals with their collective knowledge and Experience. · Rewards and recognition. · Providing a safe work environment. · Ensuring employee engagement and career development

2. List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group: (Contd.)

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/Half yearly/Quarterly/ others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Vendors/ Suppliers	No	1. Vendor due diligence and prequalification meetings 2. social media 3. Email 4. Website 5. Regular supplier meets 6. Feedback surveys	Ongoing/Need basis	· To ensure operational efficiency through timely supplies and logistical efficiency. · Initiatives to improve the work environment. · Ethics and transparency. · Risk assessment for suppliers and compliance.
Investors/ shareholders	No	1. Scheduled investor meets 2. Quarterly results call 3. Participation in events 4. General Meeting 5. Disclosure tools including Integrated Reports and Investor Presentations 6. Email, Complaints and Grievance Management	Ongoing/Need basis	· Stakeholder support and feedback on operations provides continuous guidance for the management and governance. · Key Areas of their Interest includes KPI's Financial Health, Future Strategies and Operational Performance.
Local Communities	Yes	1. CSR initiatives and Interventions 2. KPI's Website 3. Community Meetings 4. Awareness programs	Ongoing/Need basis	· To build strong, trust based relationships with communities residing near operations. · Aims to understand their needs, address concerns, and support inclusive development and overall wellbeing through education, CSR, infrastructure, health camps, providing job opportunities to locals etc. · Monitoring the social impact of our interventions.

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 feedback from such consultations is provided to the Board.

The management maintains consistent engagement with key stakeholder groups through structured interaction channels. The engagement assists to analyze, plan, and execute stakeholder-related initiatives, ensuring their interests are effectively integrated into organizational objectives.

This stakeholder-centric approach forms the foundation for strategic development and decision-making. Additionally, designated departments within the Company act as intermediaries between stakeholders and the Board, facilitating the communication of any material concerns or inputs.

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 input received from stakeholders on these topics were incorporated into the policies and activities of the entity.

Yes, stakeholder consultation has played a critical role in the identification and management of environmental and social topics. The Company conducted a materiality assessment in FY 2025-26 involving its key stakeholders, including customers, employees, suppliers, contractors, investors, banks, and NGOs. This process enabled the identification of material topics central to company's sustainability strategy. Building upon those insights, the Company has actively incorporated stakeholder inputs into ongoing initiatives and business operations.

The identified material issues continue to guide operational planning, ensuring alignment with evolving stakeholder expectations. Regular consultations are held with these groups to gather feedback and new perspectives, which are integrated into the Company's management approach.

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

The Company supports vulnerable and marginalized communities through its CSR arm, the KP Human Development Foundation, with a focus on advancing opportunities for economically disadvantaged students, rural youth, and government school children. The Foundation assesses community needs through direct on-ground engagement, partnerships with educational institutions, and collaboration with NGOs, enabling it to address gaps in access to quality education, skill development, and employment.

Based on these insights, the Company has implemented targeted initiatives such as fully funded scholarships for underprivileged students, adoption of government schools, and the provision of academic resources to improve educational outcomes. To enhance employability, the Foundation delivers vocational and renewable energy skill training programmes and collaborates with organisations such as the Sri Sri Rural Development Programme Trust to establish training centres that equip youth with industry-relevant skills.

Further, initiatives including UPSC coaching, sustainability education, and community-level awareness and enrolment drives contribute to sustained socio-economic development. Overall, KPI Green Energy's approach is centred on promoting inclusive education, strengthening skill development, and enabling livelihood creation to address the systemic challenges faced by marginalized communities.

V. Principle 5: Businesses should respect and promote human rights

Essential Indicators

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. of employees/ workers covered (B)	% (B/A)	Total (C)	No. of employees/ workers covered (D)	% (D/C)
Employees						
Permanent	710	710	100%	471	471	100%
Other than permanent	17	17	100%	18	18	100%
Total Employees	**727**	**727**	**100%**	**489**	**489**	**100%**
Workers						
Permanent	NA					
Other than permanent						
Total Workers						

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

Category	FY 2025-26					FY 2024-25				
	Total (A)	Equal to Minimum Wage		More than minimum Wage		Total (D)	Equal to Minimum Wage		More than minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent	710	0	0%	710	100%	471	0	0%	471	100%
Male	645	0	0%	645	100%	430	0	0%	430	100%
Female	65	0	0%	65	100%	41	0	0%	41	100%
Other than Permanent	17	4	24%	13	76%	18	4	22%	14	78%
Male	15	3	20%	12	80%	14	3	21%	11	79%
Female	2	1	50%	1	50%	4	1	25%	3	75%

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

Category	FY 2025-26					FY 2024-25				
	Total (A)	Equal to Minimum Wage		More than minimum Wage		Total (D)	Equal to Minimum Wage		More than minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Workers										
Permant										
Male										
Female										
Other than Permanent	NA									
Male										
Female										

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

a. Median remuneration/wages

Category	Male		Female	
	Number	Median remuneration/ salary/wages of respective category	Number	Median remuneration/ salary/wages of respective category
Board of Directors (BoD)	8	14,08,000	2	21,05,745
Key Managerial Personnel (KMP)	1	63,63,990	1	29,66,159
Employees other than BoD and KMP	639	3,81,945	64	3,39,755
Workers	Not applicable			

*KMP includes Company Secretary and Chief Financial Officer of the Company

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

	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wages	6.27%	6.84%

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)

The Company recognizes the protection and promotion of human rights as a fundamental part of responsible business conduct. The Company has internal team responsible for addressing human rights impacts or issues. Oversight is managed through the Human Resources Department and the Internal Compliance Team, which collectively ensure adherence to human rights principles across operations. These teams are responsible for monitoring potential risks, handling grievances and implementing policies related to fair labour practices, non-discrimination, workplace safety and community welfare. Any concerns raised are addressed promptly through grievance redressal mechanism.

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

The Company has internal grievance redressal mechanism handled by Human Resources Department and the Internal Compliance Team to address human rights-related concerns. These mechanisms ensure confidentiality, fair investigation and timely resolution of complaints raised by employees or stakeholders.

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

Aspect	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	0	0	Nil	0	0	Nil
Discrimination at workplace	0	0		0	0	
Child Labour	0	0		0	0	

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

Aspect	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Forced Labour/ Involuntary Labour	0	0	Nil	0	0	Nil
Wages	0	0		0	0	
Other human rights related issues	0	0		0	0	

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

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

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

The Company is committed to fostering a diverse, equitable, and inclusive workplace that provides equal opportunity to all individuals, irrespective of gender, age, race, religion, caste, community, physical ability, or gender identity. This commitment is supported by a strong non-discrimination framework aimed at creating a safe, respectful, and enabling work environment in which employees are empowered to contribute and perform to their fullest potential.

The Company also places significant emphasis on maintaining a safe, inclusive, and harassment-free workplace through a robust Prevention of Sexual Harassment (POSH) Policy applicable across the organization. A duly constituted Internal Complaints Committee (ICC), in accordance with the provisions of the POSH Act, is responsible for addressing complaints in a fair, impartial, and confidential manner. The policy establishes a structured process for grievance redressal and inquiry, while ensuring protection against retaliation and safeguarding the rights of complainants. Appropriate disciplinary action is taken in substantiated cases, including termination, wherever warranted.

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

Yes. The Company's expectations relating to human rights are incorporated into various business agreements and contractual arrangements, reflecting its commitment to ethical conduct, sustainability, and fair treatment across its operations and business relationships. In addition, many of the Company's key vendors and customers, who contribute significantly to its business, are established organizations that maintain their own comprehensive policies and systems covering responsible business practices, including compliance with human rights principles.

10. Assessments of the year

Aspects	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labor	None
Forced labor	
Sexual harassment	
Discrimination at workplace	

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

As of FY 2025-26, no human rights-related grievances or complaints have been reported that necessitated changes or modifications to any existing business processes. The Company regularly reviews and updates its policies and business processes to remain aligned with evolving regulatory frameworks and internal requirements. These reviews ensure that operations continue to reflect best practices and maintain high standards of ethical and legal compliance.

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

The Company recognizes that addressing human rights issues is not only a fundamental moral responsibility but also an important element in promoting equality, dignity, justice, sustainable development, and resilient business practices. The Company remains committed to upholding human rights principles in its operations and business relationships. However, during the financial year FY 2025-26, the Company did not undertake a formal human rights due diligence exercise. Going forward, the Company will continue to evaluate the need and approach for strengthening its human rights-related processes in line with the scale and nature of its business operations.

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 premises and offices of the company are fully accessible to differently abled visitors, in compliance with the requirements of the Rights of Persons with Disabilities Act, 2016. KPI has implemented various accessibility features including ramps, wheelchairs and accessible restrooms. Company is dedicated to continuously improving its facilities to foster a welcoming and accessible environment for all individuals.

4. Details on assessment of value chain partners:

Human rights	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	No formal assessment of value chain partners was conducted during the financial year FY 2025-26. Accordingly, the percentage of value chain partners assessed, by value of business transacted with such partners, is nil. Going forward, the Company intends to undertake such assessments as part of its efforts to strengthen oversight of responsible business practices across its value chain.
Discrimination at workplace	
Child Labour	
Forced Labour/Involuntary Labour	
Wages	
Others – please specify	

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

Not applicable

VI. 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:

Parameter	Unit	FY 2025-26	FY 2024-25
From renewable sources ((in gigajoules - GJ))			
Total electricity consumption (A)	GJ	15,876.84	-
Total fuel consumption (B)	GJ	0	-
Energy consumption through other sources (C)	GJ	0	-
Total energy consumption from renewable sources (A+B+C)	**GJ**	**15,876.84**	**-**
From non - renewable sources (in gigajoules)			
Total electricity consumption (D)	GJ	604.94	-
Total fuel consumption (E)	GJ	5,430.29	-
Energy consumption through other sources (F)	GJ	0	-
Total energy consumption from non - renewable sources (D+E+F)	**GJ**	**6,035.23**	**-**
Total energy consumption (A+B+C+D+E+F)	**GJ**	**21,912.07**	**-**

1. Details of total energy consumption (in Joules or multiples) and energy intensity: (Contd.)

Parameter	Unit	FY 2025-26	FY 2024-25
Energy intensity per rupee of turnover (Total energy consumption in GJ/turnover in rupees in Lakhs)	GJ/Lakh (INR)	0.081	-
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)* (Total energy consumed/Revenue from operations adjusted for PPP)	GJ/Lakh (USD)	1.65	-
Energy intensity in terms of physical output	-	-	-
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-	-

Note: The FY25 figures have been presented as '-' as the Company is currently strengthening its ESG data management and reporting framework. As part of this process, the prior year's data is being comprehensively revisited to enhance consistency, comparability, and alignment with the Company's evolving reporting processes.

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

No independent assessment/assurance is carried out by external agencies.

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

No. The PAT scheme is not applicable to the Company's business.

3. Provide details of the following disclosures related to water

Parameter	Unit	FY 2025-26	FY 2024-25
Water withdrawal by source (in kiloliters - KL)			
(i) Surface water	KL	0	-
(ii) Groundwater	KL	0	-
(iii) Third party water	KL	16,978	-
(iv) Seawater/desalinated water	KL	0	-
(v) Others	KL	93,880	-
Total volume of water withdrawal (in kiloliters) (i + ii + iii + iv + v)	**KL**	**110,858**	**-**
Total volume of water consumption (in KL)	**KL**	**99,772.22**	**-**
Water intensity per rupee of turnover (Water consumed/turnover)	KL/Lakh (INR)	0.37	-
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption/Revenue from operations adjusted for PPP)	KL/Lakh (USD)	7.53	-
Water intensity in terms of physical output	-	Nil	-
Water intensity (optional)– the relevant metric may be selected by the entity	-	Nil	-

Note: The FY25 figures have been presented as '-' as the Company is currently strengthening its ESG data management and reporting framework. As part of this process, the prior year's data is being comprehensively revisited to enhance consistency, comparability, and alignment with the Company's evolving reporting processes.

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

No independent assessment/assurance is carried out by external agencies.

4. Provide the following details related to water discharged:

Parameter	Unit	FY 2025-26	FY 2024-25
Water discharge by destination and level of treatment (in kiloliters - KL)			
(i) Surface water	KL		
No treatment	KL	-	-
With treatment – please specify the level of treatment	KL	-	-
(ii) Ground water	KL		
No treatment	KL	11,085.8	-
With treatment – please specify the level of treatment	KL	-	-
(iii) Sea water	KL		
No treatment	KL	-	-
With treatment – please specify the level of treatment	KL	-	-
(iv) Sent to third parties	KL		
No treatment	KL	-	-
With treatment – please specify the level of treatment	KL	-	-
(v) Others	KL		
No treatment	KL	-	-
With treatment – please specify the level of treatment	KL	-	-
Total water discharged	**KL**	**11,085.8**	**-**

Note: The FY25 figures have been presented as '-' as the Company is currently strengthening its ESG data management and reporting framework. As part of this process, the prior year's data is being comprehensively revisited to enhance consistency, comparability, and alignment with the Company's evolving reporting processes.

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

No independent assessment/assurance is carried out by external agencies.

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

In solar power projects, limited water is used primarily for module cleaning and domestic purposes at project sites. With the adoption of robotic and dry-cleaning technologies, the Company has significantly reduced water consumption, ensuring efficient operations while conserving natural resources.

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

Parameter	Unit	FY 2025-26	FY 2024-25
NOx	ppm	Currently, the Company has not undertaken air emission monitoring. However, the Company intends to develop and implement appropriate systems and processes to ensure compliance with applicable laws and regulations.	
SOx	ppm		
Particulate matter (PM)	mg/Nm^3		
Persistent organic pollutants (POP)	tones/annum		
Volatile organic compounds (VOC)	tones/annum		
Hazardous air pollutants (HAP)	tones/annum		
Others – Process Emission (HCL)	mg/Nm^3		
Acid Mist	mg/Nm^3		

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

No independent assessment/assurance is carried out by external agencies.

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 1 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tons of CO_2 equivalent	407.78	-
Total Scope 2 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tons of CO_2 equivalent	0.098	-
Total Scope 1 and Scope 2 emissions per rupee of turnover	tCO_2e/Lakh (INR)	0.00151	-
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions/Revenue from operations adjusted for PPP)	tCO_2e/Lakh (USD)	0.03	-
Total Scope 1 and Scope 2 emission intensity in terms of physical output	-	Nil	-
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	-	Nil	-

Note: The FY25 figures have been presented as '-' as the Company is currently strengthening its ESG data management and reporting framework. As part of this process, the prior year's data is being comprehensively revisited to enhance consistency, comparability, and alignment with the Company's evolving reporting processes.

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

No independent assessment/assurance is carried out by external agencies.

8. Does the entity have any project related to reducing Greenhouse Gas emission? If yes, then provide details.

Yes, as a renewable energy company, the company's core operations are inherently aligned with efforts to reduce Greenhouse Gas (GHG) emissions. By generating clean energy through solar and other renewable sources, the company plays a direct role in displacing conventional fossil fuel-based power generation, thereby contributing meaningfully to climate change mitigation.

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

Parameter	FY 2025-26	FY 2024-25
Total waste generated (in metric tons)		
Plastic waste **(A)**	Due to the nature of its business operations, no significant waste is generated. The Company follows responsible operational practices and continuously strives to ensure that its activities do not contribute to unnecessary waste generation.	
E-waste **(B)**		
Bio-medical waste **(C)**		
Construction and demolition waste **(D)**		
Battery waste **(E)**		
Radioactive waste **(F)**		
Other Hazardous waste. Please specify, if any. **(G)**		
Other Non-hazardous waste generated **(H),** Metal Scrap		
Total (A+B + C + D + E + F + G + H)		
Waste intensity per rupee of turnover (Total waste generated/ Revenue from operations)	-	-
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated/Revenue from operations adjusted for PPP)	-	-
Waste intensity in terms of physical output	-	-
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-

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

Parameter	FY 2025-26	FY 2024-25
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tons)		
Category		
(i) Recycled	-	-
(ii) Re-used	-	-
(iii) Other recovery operations	-	-
Total	**-**	**-**
For each category of waste generated, total waste disposed by nature of disposal method (in metric tons)		
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.

No independent assessment/assurance is carried out by external agencies.

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

The Company's operations do not involve the use or generation of hazardous or toxic chemicals as part of its core business. Consequently, no hazardous or toxic chemical waste is generated during normal operations. Any regulated waste arising from routine equipment maintenance is disposed of through authorised agencies in accordance with applicable regulations.

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:

The Company does not have operations or offices located in or near ecologically sensitive areas

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 (Y/N). 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 FY 2025-26.

Leadership Indicators

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

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

(i) Name of the area: Nil

(ii) Nature of operations: Nil

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

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kiloliters)		
(i) Surface water	NA	
(ii) Groundwater		
(iii) Third party water		
(iv) Seawater/desalinated water		
(v) Others		
Total volume of water withdrawal (in kiloliters)		
Total volume of water consumption (in kiloliters)		
Water intensity per rupee of turnover (Water consumed/turnover)		
Water intensity (optional) – the relevant metric may be selected by the entity		
Water discharge by destination and level of treatment (in kiloliters)		
(i) To Surface water	NA	
No treatment		
With treatment – please specify level of treatment		
(ii) To Ground water		
No treatment		
With treatment – please specify level of treatment		
(iii) To Sea Water		
No treatment		
With treatment – please specify level of treatment		
(iv) Sent to third parties		
No treatment		
With treatment – please specify level of treatment		
(v) Others		
No treatment		
With treatment		
Total water discharged (in kiloliters)		

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

No independent assessment/assurance is carried out by external agencies.

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 3 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tons of CO_2 equivalent	The Company currently does not account for its Scope 3 emissions. However, it is in the process of developing the necessary systems and processes to enable Scope 3 measurement and reporting in the coming years	
Total Scope 3 emissions per rupee of turnover	Metric tons of CO_2 equivalent		
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	Metric tons of CO_2 equivalent		

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

No independent assessment/assurance is carried out by external agencies.

3. With respect to the ecologically sensitive areas reported at Question 11 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.

Not applicable

4. If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions/effluent discharge/waste generated, please provide details of the same as well as outcome of such initiatives, as per the following format:

Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
Deployment of Water-less Solar Cleaning Robots	KPI Green Energy has developed and deployed water-less robotic solar panel cleaning systems through its O&M capabilities. These autonomous robots clean solar PV modules using a dry-cleaning mechanism, eliminating the need for water while maintaining panel cleanliness and reducing dependence on manual labour. The technology helps address efficiency losses caused by dust accumulation and supports sustainable operation of large-scale solar assets. The company highlights that these robots are designed by a dedicated engineering and R&D team and are integrated with its operations and maintenance practices.	Significant reduction in water consumption by replacing conventional water-based panel cleaning with dry robotic cleaning. Improved resource efficiency through water conservation. Enhanced solar panel performance by minimizing soiling losses and maintaining optimum energy generation. Reduced manual intervention, improving operational efficiency and worker safety.

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

Yes, the Company has implemented an Emergency Response Plan that outlines clear procedures for managing unexpected events and operational disruptions. The Plan defines roles, communication protocols, evacuation steps, and measures to protect employees, assets, and essential operations. The Company is also working to further strengthen its overall business continuity and disaster management framework to enhance preparedness and ensure a timely and effective response in the event of an emergency.

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?

During the financial year FY 2025-26, the Company did not undertake a formal assessment of its value chain partners for identifying significant adverse environmental impacts. Accordingly, no specific disclosure can be made at this stage regarding significant environmental impacts arising from the value chain or the mitigation and adaptation measures taken in this regard.

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

NA

8. How many green credits have been generated or procured:

e. By the listed entity: None

f. By the top ten (in terms of value of purchases and sales, respectively) value chain partners: In FY 2025-26, the Company did not evaluate the generation or procurement of green credits by its value chain partners.

VII. 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 a body) the entity is a member of/affiliated to.

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

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.

There have not been any cases of non-compliances with respect to local laws applicable or any anti-trust or anticompetitive behavior in which the Company has been identified as a participant.

Leadership Indicators

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

The Company does not publicly advocate any policies

Sl. No.	Public policy advocated	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/Half yearly/Quarterly/ Others – please specify)	Web Link, if available
		None		

VIII. Principle 8: Businesses should promote inclusive growth and equitable development.

Essential Indicators

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

Not applicable as there were no projects that required a Social Impact Assessment (SIA) as per applicable laws during FY 2025-26.

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

No Rehabilitation and Resettlement project were undertaken during FY 2025-26.

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

The Company has established a comprehensive mechanism to receive and redress grievances from the local community, ensuring continuous engagement and transparent communication. Grievances can be raised through various channels such as dedicated CSR initiatives and interventions, regular community meetings, awareness programs and through the official KPI's website. These channels not only facilitate the collection of feedback and concerns but also serve as platforms to strengthen relationships with the communities. Internally, a dedicated team is responsible for addressing these grievances, ensuring timely resolution and follow-up. This team monitors the social impact of company operations and CSR activities and works proactively to understand community needs, address issues and implement development-focused solutions. This mechanism is ongoing and operates on a need basis, reflecting the company's commitment to inclusive development, well-being, and sustained dialogue with the communities surrounding its operations.

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

	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/small producers	2.89%	26%
Sourced directly within India	100%	100%

*Note: The figures for FY 2024-25 are revised and updated.

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

Location	FY 2025-26	FY 2024-25
Rural	19.51%	0.39%
Semi-urban	3.02%	19.51%
Urban	18.59%	10.65%
Metropolitan	58.89%	69.46%

Leadership Indicators

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

Not applicable

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

Sr. No.	State	Aspirational District	Amount Spend (in INR)
	The Company has undertaken several CSR projects through its KP Human Development Foundation established at the Group Level. However we do not have CSR projects in designated aspirational districts.		

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

The Company does not have a Preferential Procurement Policy that prioritizes sourcing from suppliers belonging to marginalized or vulnerable groups. However, the Company is in the process of establishing a Supplier Code of Conduct that shall incorporate elements of sustainable sourcing, ensuring ethical and environmentally conscious practices across its supply chain.

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

Not applicable

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

Not applicable

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:

Not applicable

5. Details of corrective actions taken or underway, based on any adverse order in intellectual property related disputes wherein usage of traditional knowledge is involved.

Not applicale

6. Details of beneficiaries of CSR Projects:

SL. No.	CSR Project	No. of persons benefited from CSR Projects	% Of beneficiaries from vulnerable and marginalized groups
1	Education	Currently, the Company is in process of developing systems to track and monitor data. The Company will provide further details on the number of beneficiaries in the coming years	100%
2	Environmental Sustainability		100%
3	Health		100%
4	Woman Empowerment		100%
5	Setting up of old age home		100%
6	Animal Welfare		100%
7	Other		100%

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

Essential Indicators

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

The Company places significant emphasis on customer satisfaction and regards consumer feedback and complaints as important inputs for enhancing service quality and strengthening operational processes. It has established mechanisms to receive, review, and respond to consumer concerns in a timely and effective manner, with the objective of ensuring a responsive and customer-focused approach across its operations.

All complaints, concerns, and feedback received from consumers are reviewed periodically by the relevant teams, and appropriate actions are initiated based on the nature of the issue. The insights derived from such feedback are also used to identify areas for improvement, strengthen internal processes, and enhance overall service delivery. Through this approach, the Company seeks to ensure prompt resolution of consumer concerns, continuous improvement in customer experience, and adherence to applicable regulatory and service standards.

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

	As a percentage to total turnover
Environmental and social parameters relevant to the product	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:

	FY 2025-26			FY 2024-25		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	0	0	NA	0	0	NA
Advertising	0	0		0	0	
Cyber-security	0	0		0	0	
Delivery of essential services	0	0		0	0	
Restrictive Trade Practices	0	0		0	0	
Unfair Trade Practices	0	0		0	0	
Others	0	0		0	0	

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

Aspect	Number	Reason for Recall
Voluntary recall/Mock recall	0	Not applicable
Forced recall	0	

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

Yes. The Company has established a documented framework to address cyber security and data privacy risks, aligned with the principles and requirements of ISO/IEC 27001. As part of this framework, the Company has implemented an Information Security Management System (ISMS) to support a structured and risk-based approach toward the protection of information assets, management of cyber security risks, and safeguarding of data privacy.

The framework is designed to strengthen the Company's ability to identify, assess, and mitigate information security threats, while also supporting compliance, governance, and operational resilience. In furtherance of these efforts, the Company is in the process of implementing a Security Operations Centre (SOC) to enhance continuous security monitoring, threat detection, incident response, and overall cyber security preparedness. Through these measures, the Company aims to reinforce the confidentiality, integrity, and availability of its information systems and data.

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

There were no issues, incidents, or breaches related to advertising practices, cyber security, or customer data privacy during the reporting period. Accordingly, no corrective actions were required or initiated.

7. Provide the following information relating to data breaches:

a. Number of instances of data breaches: Nil. There were no instances of data breaches reported during the reporting period.

b. Percentage of data breaches involving personally identifiable information of customers: Nil, as no data breaches occurred in the current reporting period.

c. Impact, if any, of the data breaches: Not applicable, since there were no data breach incidents.

Leadership Indicators

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

The Company ensures transparent communication with its customers by regularly updating its website with detailed information about its operations. This digital platform serves as a primary source of project updates and offerings for its stakeholders. Website link: https://www.kpigreenenergy.com/

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

KPI Green Energy's customers primarily comprise commercial and industrial consumers availing renewable power solutions under its Captive Power Producer (CPP), Independent Power Producer (IPP) and EPC business models. The Company educates customers on the safe and responsible use of its services through project discussions, contractual agreements, and ongoing operational coordination. Relevant information on project execution, grid connectivity, operational safety, maintenance requirements and asset management is communicated, wherever applicable, to support the safe, efficient and reliable operation of renewable energy assets.

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.

The Company operates in the business of developing and supplying renewable energy solutions and does not market consumer products requiring physical product labelling or on-product disclosures. Accordingly, the requirement relating to display of product information on the product, over and above what is mandated under local laws, is not applicable to the Company.

5. 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)

The Company did not conduct any formal consumer satisfaction survey during the financial year FY 2025-26 in relation to its major business operations and services. However, the Company recognizes the importance of consumer feedback in assessing service quality and strengthening customer relationships, and intends to consider undertaking such surveys in the coming financial year.