KPEL/BRSR/SEP/2026/676 September 5, 2026

BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400001

Scrip Code: 539686

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

Symbol: KPEL

Sub: Business Responsibility and Sustainability Report for the Financial Year 2025-26

Dear Sir(s),

Pursuant to Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, please find enclosed herewith the Business Responsibility and Sustainability Report (BRSR) of the Company, for the financial year 2025-26.

The BRSR forms an integral part of the Company's Annual Report and is available on the website of the Company at www.kpenergy.in.

You are requested to take the same on your records.

Thanking you,

For K.P. Energy Limited

NISHA AGARWAL
Digitally signed by NISHA AGARWAL
Date: 2026.09.05 21:45:09 +05'30'

Nisha Agarwal
Company Secretary and 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	L40100GJ2010PLC059169
2.	Name of the Listed Entity	K.P. ENERGY LIMITED ("KPEL")
3.	Year of incorporation	2010
4.	Registered office address	'KP House', Near KP Circle, Opp. Ishwar Farm Junction BRTS, Canal Road, Bhatar, Surat 395017, Gujarat.
5.	Corporate address	'KP House', Near KP Circle, Opp. Ishwar Farm Junction BRTS, Canal Road, Bhatar, Surat 395017, Gujarat.
6.	E-mail	info@kpenergy.in
7.	Telephone	0261-2234757
8.	Website	https://www.kpenergy.in
9.	Financial year for which reporting is being done	Financial Year 2025-26 ("FY 2025-26")
10.	Name of the Stock Exchange(s) where shares are listed	BSE Limited (BSE) National Stock Exchange of India Limited (NSE)
11.	Paid-up Capital	337,979,205/-
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Name: Mr. Karmit Sheth Designation: Company Secretary & Compliance Officer Telephone Number: 0261-2234757 Email Id: secretarial@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 reporting
14.	Name of assessment or assurance provider	Not Applicable
15.	Type of assessment or assurance obtained	Not Applicable

II. Products/services

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

S. No.	Description of Main Activity	Description of Business Activity	% Of Turnover of the Entity (FY25-26)
1.	EPCC of Renewable Energy Projects	EPCC of Renewable Energy Projects KPEL acts as a one-stop solution provider for its clients, the entire responsibility and accountability for execution of utility-scale Wind Farm & Wind-Solar Hybrid Projects undertaken by the Company	96.96%
2.	Generation of Power (IPP)	Generation and Sale of Power from Renewable Energy	2.38%
3.	O&M services for the BOP portion	Specialized O&M services for BOP infrastructure including Pooling substation management, Transmission network maintenance, Civil infrastructure upkeep, Power commercial management, Right of Way management.	0.65%

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

S. No.	Product/Service	NIC Code	% Of Total Turnover Contributed
1.	EPCC of Renewable Energy Projects	4220	96.96%
2.	Electric power generation using other non-conventional sources	3510	2.38%
3.	O&M services for the BOP portion	7110	0.65%

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	20	3	23
International	0	0	0

19. Markets served by the entity:

a. Number of locations

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

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

The Company currently operates within the domestic market and does not serve international customers. Accordingly, the Company did not generate any revenue from exports during the reporting period.

c. A brief on types of customers

The Company serves B2G, B2B, and B2C customers meeting their renewable energy requirements across the renewable power value chain.

IV. Employees

20. Details at the end of Financial Year:

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
	Employees					
1.	Permanent (D)	410	387	94.39%	23	5.61%
1.1	Corporate (D1)	93	70	75.27%	23	24.73%
1.2	Projects (D2)	317	317	100%	0	0%
2.	Other than Permanent (E)	8	8	100%	0	0%
3.	**Total employees (D + E)**	**418**	**395**	**94.50%**	**23**	**5.50%**
	Workers					
4.	Permanent (F)	No workers were engaged at KPEL during FY 2025-26. Hence, Not Applicable				
5.	Other than Permanent (G)					
6.	**Total Workers (F + G)**					

b. Differently abled Employees and Workers:

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
Differently abled Employees						
1.	Permanent (D)	No Differently abled employees were engaged at KPEL during FY 2025-26. However, the company adheres to providing equal and fair opportunity to everyone and has zero tolerance towards discrimination.				
2.	Other than Permanent (E)					
3.	**Total employees (D + E)**					
Differently abled Workers						
4.	Permanent (F)	**Nil**				
5.	Other than Permanent (G)					
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	9	3	33.33%
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			FY 2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	17.9%	1.5%	19.3%	24.17%	3.06%	27.23%	25.00%	0.77%	25.77%
Permanent Workers	NA								

V. Holding, Subsidiary and Associate Companies (including joint ventures)

23. Names of holding/subsidiary/associate companies/joint ventures:

S. No.	Name of the holding/ subsidiary/associate companies/joint ventures (A)	Indicate whether holding/Subsidiary/ Associate/Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/ No)
1.	KP Energy OMS Limited	Wholly Owned Subsidiary	100%	Yes
2.	HGV DTL Transmission Projects Private Limited	Wholly Owned Subsidiary	100%	Yes
3.	K.P Energy Mahua Windfarms Private Limited	Subsidiary	99.36%	Yes
4.	Ungarn Renewable Energy Private Limited	Subsidiary	98.34%	Yes
5.	Wind Farm Developers Private Limited	Subsidiary	99.23%	Yes
6.	VG DTL Transmission Projects Private Limited	Associate	26%	No

VI. CSR Details

24.

(i) **Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No) –** Yes, the provisions of CSR under Section 135 of the Companies Act, 2013 are applicable to the Company. During the FY 2025-26, the Company has spent ₹195.30 lakhs towards the CSR initiatives, focusing on promotion of education, healthcare, animal welfare, establishment and support of old age homes and other facilities for senior citizens, and welfare of armed forces veterans, war widows, and their dependents. Through these initiatives, the Company contributed to the overall social development and the well-being of the communities.

(ii) **Turnover (in Lakhs (INR)) -** 149709.07/-

(iii) **Net worth (in Lakhs (INR)) –** 52372.24/-

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)	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	0	0	Not Applicable	0	0	Not Applicable
Shareholders	Yes	0	0		0	0	
Employees & workers	Yes	0	0		0	0	
Customers	Yes	0	0		0	0	
Communities	Yes	0	0		0	0	
Value Chain Partners	No	0	0		0	0	

*https://kpenergy.in/contact-us

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	Land Use & Ecosystem	R	Large Scale wind and solar-wind hybrid farms require large land parcel and site modification raising concerns related to ecosystem degradation. Further changes in government policies related to wind projects, land acquisitions, and local issues may significantly impact company's growth. Scrutinizing land-use and habitat impact is necessary to reduce reputational risks.	KPEL conducts pre-feasibility assessment of the site selected to ensure that minimal impact ecosystem is present. The Company has adopted transparent and ethical land acquisition mechanism with legal due diligence. The Company actively checks for any updates or changes in the regulatory landscape to ensure adherence with applicable laws and policies.	Negative: • Loss of revenue • Increased Compliance cost • Cost overruns due to unforeseen issues

26. Overview of the entity's material responsible business conduct issues: (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	Renewable energy expansion	O	With the growing demand for reliable and renewable source of energy. Industry analysts project India's annual wind capacity additions will be more than double on average compared to current installation levels over the upcoming years. KPEL's presence and expertise in renewable power solutions provides the Company first-mover advantage. This demand presents a significant long-term opportunity for KPEL.		Positive: • Increased profitability and EBITDA rate • Long term top line growth supported • Higher market share and improved cost absorption • Improved operating margins and stronger cash flow generation
3	Occupational Health & Safety	R	Construction of wind & wind-solar hybrid plants involves high occupational hazard profiles such as working at heights, crane operations, electrical work, heavy civil constructions. Accidents can lead to fatalities, legal liabilities, work stoppages impacting workforce, project timelines, stringent scrutiny, and reputational harm.	The Company has established a HSE team that ensures implementation of HSE plan. The HSE team regularly conducts toolbox talks, Job Safety Analysis, Hazard Identification and Risk Assessment, 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 trainings.	Negative: • Regulatory fines and penalties • Litigation cost, settlements, or compensation orders • Medical treatment and rehabilitation costs
4	Human Rights & Labor practices	R	KPEL's business activities rely heavily on employees and workers across civil, electrical, and mechanical works. Issues around wages, working hours, forced labor are real and growing areas of scrutiny. Companies are expected to enforce compliance with ILO standards and local labor laws and mandate supplier screening.	KPEL is in process of establishing a Human Rights policy and a implementation mechanism to ensure Human Rights principles are communicated to employees across the business operations. Going forward, the company will undertake suitable measures to strengthen compliance and ethical workforce practices across the value chain.	Negative: • Regulatory fines and penalties • Negative impact on profitability due to reputational harm • Decrease in investment due loss of trust
5	Community Engagement/ CSR	R&O	Projects require vast tracts of land, which in several cases often used as common land by local communities, may lead to conficts. Land acquisition requires various approvals and community consents. For KPEL, a community dispute leading to stalling of acquisition at a project site leads to negative impact on working capital and margin. By proactively engaging with communities, KPEL benefits through ease in enabling approvals, and local hiring.	KPEL conducts pre-feasibility assessment that enables identifying dependency of local communities on the land parcel. The Company through various CSR activities ensure regular interactions with communities. The Company aims to undertake community development programs through CSR. Wherever required, the Company establishes a grievance mechanism for nearby communities.	Negative: • Increase in working capital requirements • Lower overall profitability, particularly on time sensitive contracts Positive: • Smooth execution of project • Reduced manpower and mobilisation costs

26. Overview of the entity's material responsible business conduct issues: (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	Customer Safety & Satisfaction	R&O	For an EPC company, Customer satisfaction is important. A single project delivery failure due various reasons such as commissioning delay, quality defect or a service lapse can trigger contractual penalties, retention withholding, and client attrition. The O&M service segment is particularly sensitive. KPEL has to ensure guaranteed availability, while maintaining the quality and the performance of the installations. Maintaining exceptional customer satisfaction tends to provide KPEL competitive advantage and improved brand reputation.	The Company ensures systematic quality checks regularly throughout the project cycle. KPEL conduct training and awareness sessions for customer prior to project handover. After project completion, KPEL collects client feedback to identify gaps and improvement areas.	Negative: • Direct reduction in project revenues • Lower project margins • Increased business development costs Positive: • Higher tender success rates • Improved revenue visibility and business resilience • Support for long term growth and capital access
7	Project Management	R&O	Ineffective project management can lead to delays in project commissioning, cost overruns, contractor disputes, supply chain disruptions, and non-compliance with evolving regulatory frameworks. By undertaking robust project management practices KPEL can optimize resource allocation, enhance execution efficiency, and improve project delivery timelines.	The Company has established clear roles, and responsibilities to ensure accountability and timely decision-making.	Negative: • Cost Overruns due to delay in delivery • Penalties & Liquidated Damages arising from contractual non-compliance • Reputational Damage potentially leading to reduced future project wins Positive: • Improved Profit Margins through efficient cost control • Faster Revenue Realization due to timely project completion
8	GHG Emissions (Scope 3)	R	Based on the Company's business model, the core operations are inherently energy intensive. KPEL's value chain includes industries in carbon-intensive activities such as steel-heavy civil constructions, raw materials, diesel dependent logistics. KPEL's GHG emission, particularly scope 3, are expected to rise with growing project scale.	The Company has initiated accounting for its Scope 1 & 2 emissions. In upcoming years, the company will identify improvement areas for energy efficiency within its operations. The Company is in the process of establishing a supplier Code Of Conduct. Going forward, KPEL will establish a systematic structure towards onboarding of suppliers to ensure their alignment with KPEL's ESG requisites	Negative: Incremental costs related to emissions management Increased scrutinizing by investors Increased risk of regulatory compliances

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:

S. 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

KP Energy has instituted a Business Responsibility and Sustainability Reporting Policy (BRSR) aligned with the principles and core elements of the 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://kpenergy.in/Code-and-Policies								
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								
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 adopted and implemented below standards: • Principle 2: ISO 9001:2015 (Quality Management System) • Principle 6: ISO 14001:2015 (Environmental Management System) • Principle 3: ISO 45001:2018 (Occupational Health & Safety Management System)								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	The Company contributes to the Group's commitment of achieving 10 GW of renewable energy capacity by 2030 through the development and execution of renewable energy projects. This commitment aligns with the Company's focus on 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.	The Company has developed a renewable energy portfolio exceeding 3.73 GW, comprising 1.57 GW+ of installed capacity and 2.16 GW+ of projects under development/execution. This demonstrates the Company's continued contribution towards the Group's renewable energy expansion strategy and its commitment to supporting India's clean energy transition. The Company remains on track to advance this commitment through the timely execution and commissioning of its project pipeline.								
Governance, leadership, and oversight									
7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements.	At KP Energy Limited, sustainability lies at the core of our business strategy, underpinning our commitment to driving long-term stakeholder value while contributing meaningfully to India's renewable energy transition. Aligned with the national vision for clean energy, the Company has established a strategic roadmap targeting the commissioning of 10 GW of renewable energy capacity at the Group level. This ambition is supported by a strong project pipeline of over 2.16 GW along with installed capacity of 1.57 GW, ensuring sustained growth, revenue visibility, and resilience in our core Engineering, Procurement, Construction, and Commissioning (EPCC) business. During the financial year, the Company demonstrated strong environmental performance, with total energy consumption from renewable sources increasing by ~21.86%, rising from 4,834.75 GJ in FY 2024–25 to 5,891.65 GJ in FY 2025–26. This reflects our continued emphasis on clean energy adoption and operational efficiency. Furthermore, KP Energy is expanding into offshore wind opportunities, exploring 1–2 GW projects in Gujarat and Tamil Nadu, while strengthening its position as an early mover in wind resource deployment in South Gujarat. In the Independent Power Producer (IPP) segment, the Company has a total portfolio of 248.5 MW out of which 48.5 MW is operational and 200 MW of renewable projects are in pipeline across various location, while the Operations and Maintenance (O&M) business continues to scale in line with project commissioning. These efforts demonstrate our integrated approach to building a future-ready renewable energy portfolio. From a social perspective, the Company remains committed to nurturing a responsible and inclusive workplace for its 418 employees. Comprehensive training and awareness programs covering ethics, leadership, health and safety, cybersecurity, whistleblower mechanisms, and prevention of sexual harassment were conducted across all employee segments. These initiatives achieved 100% coverage for the Board of Directors and Key Managerial Personnel, and 91% coverage across the broader employee base, reflecting strong governance and capacity-building practices. While we have made notable progress, we recognize key ESG challenges ahead, including managing rapid capacity expansion responsibly, ensuring supply chain sustainability, maintaining high standards of health and safety, and adapting to evolving regulatory and climate-related risks. The Company remains committed to addressing these challenges through robust governance frameworks, stakeholder engagement, and continuous innovation. In conclusion, KP Energy Limited continues to advance its ESG agenda through strategic investments, operational excellence, and responsible business practices, positioning itself as a significant contributor to India's clean energy ambitions and a leader in sustainable growth.								

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
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. For the composition of Risk Management Committee, including 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 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.																	

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.	P1	P2	P3	P4	P5	P6	P7	P8	P9
	No external agency was engaged for assessment or evaluation. However, the policies undergo regular timely reviews internally to ensure their applicability and effectiveness with KPEL's business operations.								

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)									
3. The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
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

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 • Leadership Excellence Program with IIM • Health and Safety Training • Familiarisation Programmes • Cyber security	100%
Key Managerial Personnel (KMP)	3	• Ethics & Code of Conduct Training • Leadership Excellence Program with IIM • Health and Safety Training • Familiarisation Programmes • Cyber security	100%
Employees other than BoD and KMPs	22	• Whistleblower Mechanism • Health and Safety Training • Prevention of sexual harassment (POSH) • Mental Health & Wellbeing Awareness • Cyber security • Digital Skills Enhancement	91%
Workers		Not Applicable	

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 Requirements) Regulations, 2015 and as disclosed on the entity's website):

Monetary

	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/Fine	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 (Listing Obligations and Disclosure Requirements) Regulations, 2015.				
Settlement					
Compounding fee					

Non-Monetary

	NGRBC Principle	Name of the regulatory/enforcement agencies/judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)
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 (Listing Obligations and Disclosure Requirements) 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
Not Applicable	

4. Does the entity have an anti-corruption or anti-bribery policy? If yes, provide details in brief and if available, provide a web-link to the policy.

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. The Policy is available on the website of the Company: KP Energy Ltd. Company Code & Corporate Policies for Ethical Governance

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

Case details	FY 2025-26	FY 2024-25
Directors	0	0
KMPs		
Employees		
Workers	NA	

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

Particulars	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:

Particulars	FY 2025-26	FY 2024-25
Number of days of accounts payables	198.14	180.43

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

9. Open-ness of business: (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)	22.78%	32.55%
	b. Sales (Sales to related parties/Total Sales)	77.48%	45.86%
	c. Loans & advances (Loans & advances given to related parties/Total loans & advances)	84.44%	76.20%
	d. Investments (Investments in related parties/ Total Investments made)	99.97%	99.97%

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.

Yes. KPEL has a well-established and approved code of conduct for all the board of directors and the senior management, available on KPEL's website. The Code provides disclosure of any material, financial, or commercial transactions that may result in a conflict, prohibits the use of company property or information for personal gain and restricts acceptance of gifts or benefits that may influence decision-making. It also requires directors to exercise independent judgment and disclose any corporate opportunities they intend to pursue. Annual affirmations of compliance are obtained, and any violations, including conflicts of interest, must be reported to the Chairperson of the Board or of the Audit Committee for appropriate investigation.

https://kpenergy.in/C-O-C

Also, KP Energy Ltd has Vigil Mechanism Policy.

https://kpenergy.in/Code-and-Policies

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's business operation is in generating renewable energy. All the CAPEX and R&D investments thus made are towards reducing the negative impacts on environmental and social aspects.
Capex	100%	100%	

**Note: The figures for FY 2024-25 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 process of developing and putting in place 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.

The Company is currently in the process of operationalizing and integrating these requirements into its procurement and supplier assessment processes. Accordingly, the percentage of inputs sourced sustainably is not being reported for the current year and will be assessed and disclosed in subsequent reporting periods.

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, as there is no provision for reclaiming products in case of electricity generation.

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

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									
		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	387	387	100%	387	100%	NA	NA	0	0%	-	-
Female	23	23	100%	23	100%	23	100%	NA	NA	-	-
Total	**410**	**410**	**100%**	**410**	**100%**	**23**	**6%**	**0**	**0%**	**-**	**-**

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

Category	Total (A)	% of employees covered									
		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)
Other than Permanent Employees											
Male	8	8	100%	8	100%	NA	NA	0	0%	-	-
Female	0	0	0%	0	0%	0	0%	NA	NA	-	-
Total	**8**	**8**	**100%**	**8**	**100%**	**0**	**0%**	**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	Not Applicable										
Female											
Total											
Other than Permanent Workers											
Male	Not Applicable										
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	0.02%	0.02%

**Note: Figures for FY 2024-25 is 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/NA)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/NA)
PF	83%	NA	Yes	83%	NA	Yes
Gratuity	98%	NA	Yes	97%	NA	Yes
ESI	1%	NA	Yes	1%	NA	Yes
Others – WC	99%	NA	Yes	99%	NA	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.

The Company affirms that its premises and offices are designed and maintained in compliance with the Rights of Persons with Disabilities Act, 2016. It is committed to fostering an inclusive workplace that promotes equal employment opportunities and provides a supportive environment for persons with disabilities.

To enhance accessibility, the Company has implemented key infrastructural and operational measures, including ramps, wheelchair access, and accessible restroom facilities for individuals with mobility impairments. In addition, the Company has taken steps to support visually impaired individuals by incorporating Braille-enabled provisions such as elevator panels, and essential informational displays across its premises.

Further, the Company ensures that employees with disabilities are provided with appropriate tools, assistive technologies, and workplace accommodations to enable them to perform their roles effectively. It remains committed to continuously upgrading its infrastructure and practices to create a safe, inclusive, and accessible environment for all employees and stakeholders.

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:

<table>
<tr><th rowspan="2">Gender</th><th colspan="2">Permanent employees</th><th colspan="2">Permanent workers*</th></tr>
<tr><th>Return to work rate</th><th>Retention rate</th><th>Return to work rate</th><th>Retention rate</th></tr>
<tr><td>Male</td><td>0%</td><td>0%</td><td colspan="2" rowspan="3">NA</td></tr>
<tr><td>Female</td><td>0%</td><td>0%</td></tr>
<tr><td>Total</td><td>0%</td><td>0%</td></tr>
</table>

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:

<table>
<tr><td>Permanent workers</td><td rowspan="2">Not Applicable</td></tr>
<tr><td>Other than permanent workers</td></tr>
<tr><td>Permanent employee</td><td rowspan="2">The Company has established a formal grievance redressal mechanism for its employees. The framework is designed to address and resolve grievances within a defined timeline of seven working days. All concerns are handled in a fair, transparent, and time-bound manner, with strict adherence to confidentiality to protect the interests and privacy of employees.</td></tr>
<tr><td>Other than permanent employee</td></tr>
</table>

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	**410**	**0**	**0%**	**383**	**0**	**0%**
Male	387	0	0%	362	0	0%
Female	23	0	0%	21	0	0%
Total Permanent Workers	**0**	**0**	**0%**	**0**	**0**	**0%**
Male	0	0	0%	0	0	0%
Female	0	0	0%	0	0	0%

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	395	395	100%	395	100%	373	373	100%	373	100%
Female	23	23	100%	23	100%	22	22	100%	22	100%
Total	**418**	**23**	**5%**	**418**	**100%**	**395**	**395**	**100%**	**395**	**100%**
Workers										
Male	NA									
Female										
Total										

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	395	280	70.89%	373	243	65.15%
Female	23	16	69.57%	22	9	40.91%
Total	**418**	**296**	**70.81%**	**395**	**252**	**63.80%**
Workers						
Male	Not Applicable					
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 System covering all operational sites and offices. The system includes implementation of HSE plans, adherence to contractual agreements, employee training programs, mock drills, inspections and audits, reporting of unsafe acts and unsafe conditions, Hazard Identification and Risk Assessment (HIRA), Job Safety Analysis (JSA), Toolbox Talks (TBT), employee induction programs, On-the-Job Training (OJT), First Aid Case (FAC) and Near Miss (NM) reporting, safety checklists, Environmental Management Plan (EMP), Hazardous Waste Management Plan (HWMP), and Emergency Response Plan (ERP).

The Company endeavours to prevent all injuries and work-related illnesses and is committed to providing a safe and healthy working environment. To ensure preparedness in handling workplace emergencies, first aid training is provided to employees across all sites and offices.

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

The Company conducts initial and periodic workplace inspections at all sites and office place to identify the new or recurring hazards. This involves a thorough analysis of various factors, including tasks, responsibilities, potential risks, and operational requirements.

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

Yes, the Company has developed an in-house mechanism to enable workers to raise any safety-related concerns.

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

Yes, Company has developed an in-house mechanism to enable employees to raise any safety-related concerns. Also, they are provided with the non-occupational medical and healthcare services.

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 strong emphasis on safeguarding the health and safety of its workforce and has adopted a comprehensive approach aligned with its Health, Safety, and Environment (HSE) policy. It is committed to providing a safe and healthy work environment, with a focused objective of preventing workplace injuries and ill health across all operations.

To support this commitment, the Company has implemented structured initiatives aimed at enhancing safety awareness and employee well-being, including regular training and capacity-building programs. Each project undergoes rigorous due diligence with respect to quality, health, safety, and environmental standards. Potential hazards are systematically identified and proactively mitigated, ensuring strict compliance with all applicable health and safety regulations.

Further, the Company undertakes periodic audits, management reviews, and incident investigations to monitor performance and drive continuous improvement in its HSE management system.

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	Not Applicable	0	0	Not Applicable
Health & Safety	0	0		0	0	

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%
Working Conditions	100%

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

No major safety-related incidents requiring significant corrective action were reported during the FY 2025-26. The Company's internal team conducts regular audits and reviews to assess the effectiveness of its health and safety practices. All safety-related incidents, if any, are thoroughly investigated, and the insights derived are systematically utilized to implement corrective and preventive actions, thereby minimizing the likelihood of recurrence. The effectiveness of these actions is further evaluated through periodic safety audits.

In addition, the Company undertakes various proactive measures to strengthen workplace preparedness and employee well-being, including health and safety training sessions, first-aid training, and mock drills to ensure readiness in handling emergency situations.

Leadership Indicators

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

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)

Yes, the Company demonstrates its commitment to leveraging experienced talent by engaging retired professionals, including the hiring of retired individuals, 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	The Company ensures that the value chain partners adhere with Health & Safety standards and provide suitable working conditions.
Working Conditions	

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

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.

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
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.
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 KPEL's Financial Health, Future Strategies and Operational Performance.
Local Communities	Yes	1. CSR initiatives and Interventions 2. KPEL 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 FY2025-26 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.

KPEL engages with vulnerable and marginalized communities through its CSR arm, the KP Human Development Foundation, which focuses on uplifting underprivileged groups including economically disadvantaged students, rural youth, and government school children. The Foundation identifies community needs through on-ground engagement, partnerships with educational institutions, and collaboration with NGOs to address gaps in access to quality education, skills, and employment opportunities.

Based on these engagements, KP Energy has implemented targeted interventions such as fully funded scholarships for underprivileged students, adoption of government schools, and provision of academic resources to enhance access to quality education. To address employability concerns, the Foundation conducts vocational and renewable energy skill training programmes and has partnered with organisations such as the Sri Sri Rural Development Programme Trust to establish skill training centres aimed at equipping youth with industry-relevant skills.

Additionally, initiatives such as UPSC coaching, sustainability education programmes, and community-level awareness and enrolment drives further support long-term socio-economic development. Overall, KP Energy's approach focuses on inclusive education, skill development, and livelihood creation to address systemic challenges faced by marginalized communities.

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	410	410	100%	383	383	100%
Other than permanent	8	8	100%	12	12	100%
Total Employees	**418**	**418**	**100%**	**395**	**395**	**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	**410**	**0**	**0%**	**410**	**100%**	**383**	**0**	**0%**	**383**	**100%**
Male	387	0	0%	387	100%	362	0	0%	362	100%
Female	23	0	0%	23	100%	21	0	0%	21	100%
Other than Permanent	**8**	**3**	**37.5%**	**5**	**62.5%**	**12**	**3**	**25%**	**9**	**75%**
Male	8	3	37.5%	5	62.5%	11	3	27%	8	73%
Female	0	0	0%	0	0%	1	0	0%	1	100%
Workers										
Permant	NA									
Male										
Female										
Other than Permanent										
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)	6	31,21,043.50	3	3,00,000
Key Managerial Personnel (KMP)	1	31,24,266	1	32,41,263
Employees other than BoD and KMP	383	4,26,108	22	4,31,036.50
Workers	Not applicable			

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	5%	5.99%

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:

Aspects	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	Not Applicable	0	0	Not Applicable
Discrimination at workplace	0	0		0	0	
Child Labour	0	0		0	0	
Forced Labour/ Involuntary Labour	0	0		0	0	
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	100%
Forced labor	
Sexual harassment	
Discrimination at workplace	
Wages	
Others – please specify	

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 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?

The Company affirms that its premises and offices are designed and maintained in compliance with the Rights of Persons with Disabilities Act, 2016. It is committed to fostering an inclusive workplace that promotes equal employment opportunities and provides a supportive environment for persons with disabilities.

To enhance accessibility, the Company has implemented key infrastructural and operational measures, including ramps, wheelchair access, and accessible restroom facilities for individuals with mobility impairments. In addition, the Company has taken steps to support visually impaired individuals by incorporating Braille-enabled provisions such as elevator panels, and essential informational displays across its premises.

Further, the Company ensures that employees with disabilities are provided with appropriate tools, assistive technologies, and workplace accommodations to enable them to perform their roles effectively. It remains committed to continuously upgrading its infrastructure and practices to create a safe, inclusive, and accessible environment for all employees and stakeholders.

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	The Company ensures that the value chain partners adheres with Company's code of business and have incorporated Human Rights principle in their business conduct.
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

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 giga joules)			
Total electricity consumption (A)	GJ	5891.65	4,834.75
Total fuel consumption (B)	GJ	0	0
Energy consumption through other sources (C)	GJ	0	0
Total energy consumption from renewable sources (A+B+C) (GJ)	**GJ**	**5891.65**	**4,834.75**
From non - renewable sources (in giga joules)			
Total electricity consumption (D)	GJ	-	-
Total fuel consumption (E)	GJ	-	-
Energy consumption through other sources (F)	GJ	-	-
Total energy consumption from non - renewable sources (D+E+F) (GJ)	**GJ**	**-**	**-**
Total energy consumption (A+B+C+D+E+F) (GJ)	**GJ**	**5891.65**	**4,834.75**
Energy intensity per rupee of turnover (Total energy consumption in GJ/turnover in rupees in Lakhs)	GJ/Lakh (INR)	0.039	0.051
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed/Revenue from operations adjusted for PPP)	GJ/Lakh (USD)	0.79	1.05
Energy intensity in terms of physical output	**-**	**-**	**-**
Energy intensity (optional) – the relevant metric may be selected by the entity in FY 2025-26	-		-

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

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.

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, KPEL does not identify as designated consumers under PAT scheme.

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

Parameter	Unit	FY 2025-26	FY 2024-25
Water withdrawal by source (in kiloliters)			
(i) Surface water	KL	0	0
(ii) Groundwater	KL	4725.8	3074.4
(iii) Third party water	KL	5962.5	4739.11
(iv) Seawater/desalinated water	KL	0	0
(v) Others	KL	1360	1064
Total volume of water withdrawal (in kiloliters) (i + ii + iii + iv + v)	**KL**	**12048.3**	**8877.51**
Total volume of water consumption (in kiloliters)	**KL**	**12048.3**	**8877.51**
Water intensity per rupee of turnover (Water consumed/ turnover)	KL/Lakh (INR)	0.080	0.095
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption/Revenue from operations adjusted for PPP)	KL/Lakh (USD)	1.63	1.96
Water intensity in terms of physical output	-	-	-
Water intensity (optional)– the relevant metric may be selected by the entity	-	-	-

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.

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)			
(i) Surface water	KL		
No treatment	KL	0	0
With treatment – please specify the level of treatment	KL	0	0
(ii) Ground water	KL		
No treatment	KL	0	0
With treatment – please specify the level of treatment	KL	0	0
(iii) Sea water	KL		
No treatment	KL	0	0
With treatment – please specify the level of treatment	KL	0	0
(iv) Sent to third parties	KL		
No treatment	KL	0	0
With treatment – please specify the level of treatment	KL	0	0
(v) Others	KL		
No treatment	KL	0	0
With treatment – please specify the level of treatment	KL	0	0
Total water discharged (in kilolitres)	**KL**	**0**	**0**

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.

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

No, the Company has not established a Zero Liquid Discharge (ZLD) mechanism, as it does not own or operate any manufacturing facilities and primarily functions at client locations, resulting in relatively low water consumption. The Company remains committed to implementing and following best practices to continuously reduce overall water consumption and prevent water wastage across its operations.

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
NO_x	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	
SO_x	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.

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	0	0
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	0
Total Scope 1 and Scope 2 emission	Metric tons of CO_2 equivalent	0	0
Total Scope 1 and Scope 2 emissions per rupee of turnover (in cr) (Total Scope 1 and Scope 2 GHG emissions/ Revenue from operations)	tCO_2e/INR	-	-
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)	-	-	-
Total Scope 1 and Scope 2 emission intensity in terms of physical output	-	-	-
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	-	-	-

***Note:** The Company is currently strengthening its data management systems and processes for GHG emissions accounting. Accordingly, the relevant information will be made available in the upcoming years.*

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.

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

Yes. As a renewable energy company, KPEL's core operations are inherently aligned with the reduction of Greenhouse Gas (GHG) emissions. By generating clean energy through solar and other renewable sources, the Company directly displaces conventional fossil fuel-based power generation and contributes to climate change mitigation.

The Company has adopted consumption of renewable energy in its operations to reduce its dependency on non-renewable energy sources. The Company also generated renewable energy in FY 2025-26, thus contributing to reduction in overall emissions. This reflects the positive environmental impact of the Company's clean energy generation during the reporting year and reinforces KPEL's ongoing commitment to advancing a low-carbon and sustainable energy future.

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)	3.12	2.61
E-waste (B)	-	0
Bio-medical waste (C)	-	0
Construction and demolition waste (D)	-	0
Battery waste (E)	4	4
Radioactive waste (F)	-	0
Other Hazardous waste. Please specify, if any. (G)		
Oil waste (G.1)	2	1
Other Non-hazardous waste generated (H), Metal Scrap	0	0
Total (A+B + C + D + E + F + G + H)	**9.12**	**7.61**
Waste intensity per rupee of turnover (Total waste generated/Revenue from operations) (In Lakh)	**0.00006**	**0.00008**
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (In Lakh) **(Total waste generated/Revenue from operations adjusted for PPP)**	**0.0012**	**0.0016**
Waste intensity in terms of physical output	**-**	**-**
Waste intensity (optional) – the relevant metric may be selected by the entity	**-**	**-**

For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tons)

Category	FY 2025-26	FY 2024-25
(i) Recycled	0	0
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total	**0**	**0**

For each category of waste generated, total waste disposed by nature of disposal method (in metric tons)

Category of waste	FY 2025-26	FY 2024-25
(i) Incineration	0	0
(ii) Landfilling	0	0
(iii) Other disposal operations	0	0
Total	**0**	**0**

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.

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.

KPEL remains committed to responsible and sustainable waste management across its operations, with a focus on minimizing environmental impact, ensuring full regulatory compliance and improving resource efficiency. The Company follows a structured waste management approach aligned with applicable environmental regulations and industry accepted best practices. Recyclable waste is channelled to authorized recyclers, while non recyclable and hazardous waste, if any, is disposed of through government authorized waste management vendors in accordance with statutory requirements.

The Company prioritizes the use of safer and environmentally preferable alternatives. Employees and contractors are periodically sensitised safe handling, storage and disposal practices, with an emphasis on occupational health, safety and environmental protection.

The Company also adopts preventive measures such as material optimization, controlled inventory management and reuse of materials where possible to reduce waste generation at source. Through continuous monitoring, awareness initiatives and engagement with authorized vendors, the Company seeks to strengthen its waste management practices.

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:

NA

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

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

13. Is the entity compliant with the applicable environmental law/regulations/guidelines in India, such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (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: NA

(ii) Nature of operations: NA

(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	Not Applicable	Not Applicable
(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	Not Applicable	Not Applicable
No treatment		
With treatment – please specify level of treatment		
(ii) To Groundwater		
No treatment		
(iii) To Sea Water		
With treatment – please specify level of treatment		
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.

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.

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:

Not Applicable

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

Yes, the Company has established an Emergency Response Plan that outlines key procedures for managing unforeseen events and operational disruptions. The Plan includes responsibilities, communication protocols, evacuation measures, and steps to safeguard employees, assets, and critical operations. The Company is also working toward strengthening its broader business continuity and disaster management framework to ensure preparedness for potential risks. These measures help the Company maintain operational resilience and ensure timely response and recovery 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 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.

Not Applicable

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

a. By the listed entity:

None

b. 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.

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.

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	Not Applicable	

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:

S. 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				

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 KPEL'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	4.69%	5.71%
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	5.00%	7.53%
Semi-urban	24.00%	47.52%
Urban	22.00%	0.00%
Metropolitan	49.00%	44.96%

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:

S. 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 applicable

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%

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		Remarks	FY 2024-25		Remarks
	Received during the year	Pending resolution at the end of year		Received during the year	Pending resolution at the end of year	
Data privacy	0	0	Not Applicable	0	0	Not Applicable
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	Not applicable	
Forced recall		

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.

The Company has a documented Cyber Security and Data Privacy framework aligned with ISO/IEC 27001. An Information Security Management System (ISMS) is implemented, and a Security Operations Centre (SOC) is currently under implementation to enhance continuous monitoring and incident response.

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 have been no instances reported during the FY 2025-26. Hence, no corrective actions were required or are currently underway in these areas.

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.

c. Impact, if any, of the data breaches:

Not applicable as no data breaches occurred.

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://kpenergy.in/

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

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

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

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

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.

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

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)

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.