

September 8, 2026

To,

BSE LIMITED P.J. Towers, Dalal Street, Mumbai – 400 001 BSE Scrip Code: 532684	National Stock Exchange of India Ltd. Exchange Plaza, Bandra Kurla Complex, Bandra (East), Mumbai – 400051 NSE Symbol: EKC NSE Series: EQ
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Sub: **Business Responsibility and Sustainability Report for the Financial Year 2025-26.**

Pursuant to Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose herewith Business Responsibility and Sustainability Report (BRSR) of the Company for the financial year 2025-26.

The BRSR is also available on the website of the Company at www.everestkanto.com as part of EKC Annual Report 2025-26.

This is for your information and records.

Thanking you,

Sincerely,

For Everest Kanto Cylinder Limited

VISHAL
SURESH TOTLA

Digitally signed by
VISHAL SURESH TOTLA
Date: 2026.09.08
18:25:55 +05'30'

Vishal Totla

Company Secretary and Compliance Officer

Encl.

EVEREST KANTO CYLINDER LIMITED

**Manufacturers
of High Pressure
Seamless
Gas Cylinders**

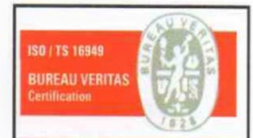
Registered Office :
204, Raheja Centre,
Free Press Journal Marg,
214, Nariman Point,
Mumbai - 400 021.

CIN L29200MH1978PLC020434

Tel. : +91-22-4926 8300 / 01

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Website : www.everestkanto.com



BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING
SECTION A: GENERAL DISCLOSURES

1. Corporate Identity Number (CIN) of the Company	L29200MH1978PLC020434
2. Name of the Company	Everest Kanto Cylinder Limited
3. Date of Incorporation	24-06-1978
4. Registered Office address	204, Raheja Centre, Free Press Journal Marg, 214, Nariman Point Mumbai 400 021
5. Corporate Address	204, Raheja Centre, Free Press Journal Marg, 214, Nariman Point Mumbai 400 021
6. E-mail id	investors@ekc.in
7. Telephone	022-4926 8300
8. Website	www.everestkanto.com
9. Financial Year reported	April 1, 2025 to March 31, 2026
10. Paid up Capital	224,415,364
11. Name of the Stock Exchanges where shares are Listed	Bombay Stock Exchange Limited National Stock Exchange of India Ltd
12. Name and Contact details of person who may be contacted in case if any query on BRSR	Pushkar Khurana, Chairman (Pushkar@ekcuae.com) Puneet Khurana, Managing Director (Puneet@everestkanto.com)
13. Reporting Boundary	Standalone basis
14. Whether the company has undertaken assessment or assurance of the BRSR Core?	No
15. Name of assurance provider	None
16. Name of assurance obtained	None

II. Products / Services
17. Details of business activities (accounting for 90% of the turnover):

Sr. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Manufacturing	Metal and metal products	96%

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

Sr. No.	Product/Service	NIC Code	% of total Turnover contributed
1	Metal and metal products	2512	96%

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

Location	Number of plants	Number of offices	Total
National	3	1	4
International	4	4	8

20. Markets served by the entity:
a. Number of locations

Locations	Number
National (No. of States)	28
International (No. of Countries)	2

b. What is the contribution of exports as a percentage of the total turnover of the entity? 1%
c. A brief on types of customers

Everest Kanto Cylinder Limited, headquartered in Mumbai, is in the business of manufacturing and selling wide range of CNG Steel, Medical Application, Industrial Gas, Fire Extinguisher, Hydrogen, Aluminium, Jumbo cylinders. The Company caters to a wide range of customers, including City Gas Distribution Companies, CNG Vehicle Manufacturers etc.

IV. Employees
21. Details as 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)	415	408	98%	7	2%
2.	Other than Permanent (E)	-	-	-	-	-
3.	Total employees (D + E)	415	408	98%	7	2%
	WORKERS					
4.	Permanent (F)	418	418	100%	-	0%
5.	Other than Permanent (G)	7	7	100%	-	0%
6.	Total workers (F + G)	425	425	100%	-	0%

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)	1	1	100%	-	0%
2.	Other than Permanent (E)	-	-	0%	-	0%
3.	Total differently abled employees (D + E)	1	1	100%	-	0%
	DIFFERENTLY ABLED WORKERS					
4.	Permanent (F)	-	-	0%	-	0%
5.	Other than permanent (G)	-	-	0%	-	0%
6.	Total differently abled workers (F + G)	-	-	0%	-	0%

22. Participation / Inclusion / Representation of women:

Particulars	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	7	1	14%
Key Management Personnel	1	-	0%

23. Turnover rate for permanent employees and workers

(Disclose trends for the past 3 years)

Particulars	FY 2025-26			FY 2024-25			FY 2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	9.28%	10%	9.28%	6.99%	30%	6.99%	3.62%	30%	3.62%
Permanent Workers	17.32%	0%	17.32%	18.01%	0%	18.01%	2.33%	0%	2.33%

V. Holding, Subsidiary and Associate Companies (including joint ventures)
24. (a) Names of holding / subsidiary / associate companies / joint ventures

Sr. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding / Subsidiary/ Associate / Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	EKC International FZE	Subsidiary	100%	No
2	Next Gen Cylinder Private Limited	Subsidiary	100%	No
3	Calcutta Compressions and Liquefactions Engineering Ltd	Subsidiary	100%	No
4	EKC Hungary Kft.	Step down Subsidiary	100%	No
5	EKC Europe GmbH	Step down Subsidiary	100%	No
6	CP Industries Holding Inc.	Step down Subsidiary	100%	No
7	EKC General Trading FZE	Step down Subsidiary	100%	No
8	EKC Europe Zrt	Joint Venture	80%	No
9	EKC Egypt (S.A.E.)	Joint Venture	97%	No

VI. CSR Details

25. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No)	Yes
(ii) Turnover (in ₹ crore)	967
(iii) Net worth (in ₹ crore)	827

VII. Transparency and Disclosures Compliances
26. Complaints / Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct:

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 2025-26			FY 2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes, EKC Limited has a grievance redressal mechanism in place for all of its stakeholders. The processes are set internally and communicated to the stakeholders.	There have been no complaints or grievances received under any of the principles of NGBRC.					
Investors (other than shareholders)							
Shareholders							
Employees and workers							
Customers							
Value Chain Partners							
Other (violation of code of business conduct and ethics)							

27. 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 issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	GHG Emissions	Risk	With an increase in the manufacturing capacity - to keep up with the production demand, the GHG emissions will go up.	Using new technology for efficient system to reduce GHG Emissions.	Negative – To set up improved and efficient systems and processes to reduce the GHG Emissions.
2	Water Management	Risk	Water being a finite resource will pose a risk to the operations of our business.	Reduction in raw water usage in manufacturing.	Neutral – No financial implication is foreseen in the near future. We are taking efforts to ensure efficient water management.

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
3	Energy Management	Opportunity	Processes and Systems are in place to ensure maximum energy efficiency and this will be continuously improved.	EKC has Solar panels, LEDs, uses PNG and LPG as fuel and natural lighting to manage energy efficiently.	Positive – Any cost put for improving the energy management system will fetch positive outcomes and reduced cost in the long run.
4	CSR	Opportunity	Need Assessment done prior to project execution gives us the voice and stance of the community along with their consent to operate.	EKC has pioneered on this front.	Positive - The benefits our CSR endeavours bring to the community generates goodwill and enhances our reputation thereby having long term financial benefits.
5	Human Rights	Risk	Changing regulations around human rights pose as a challenge.	We put in substantial efforts to ensure that no human right violations are ensured in the entire line of our business.	Negative – Any violation can lead to reputational risk for the organization.
6	Employee Health and Safety	Risk	This can lead to decreased productivity.	Many efforts and initiatives have been put in place to ensure employee health and safety.	Neutral – Any cost put towards employee health and safety will yield positive results in the long term.
7	Governance	Opportunity	To build upon our organizational strategy for championing success.	Strong leadership and our resilient execution teams.	Positive – In transforming our business and levelling it up.
8	Consumer Welfare	Opportunity	To distinguish ourselves as market leaders and most preferred brand.	EKC has established strong market connects and build legacy brands that ensure consumer welfare is ensured.	Positive – Goodwill amongst consumers will convert into product sales.

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

The National Guidelines for Responsible Business Conduct (NGRBC) as prescribed by the Ministry of Corporate Affairs advocates nine principles referred as P1-P9 as given below:

- Principle 1 Businesses should conduct and govern themselves with integrity in a manner that is ethical, transparent and accountable
- Principle 2 Businesses should provide goods and services in a manner that is sustainable and safe
- Principle 3 Businesses should respect and promote the well-being of all employees, including those in their value chains
- Principle 4 Businesses should respect the interests of and be responsive towards all its stakeholders
- Principle 5 Businesses should respect and promote human rights
- Principle 6 Businesses should respect, protect, and make efforts to restore the environment
- Principle 7 Businesses when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent
- Principle 8 Businesses should promote inclusive growth and equitable development
- Principle 9 Businesses should engage with and provide value to their consumers in a responsible manner.

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Policy and management processes									
1. a. Whether your entity's policy / policies cover each principle and its core elements of the NGRBCs. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b. Has the policy been approved by the Board? (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c. Web Link of the Policies, if available.	https://everestkanto.com/investors/policies/								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4. Name of the national and international codes/certifications/labels/ standards (e.g. Forest Stewardship Council, Fair trade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	ISO 9001:2015 BIS IATF 16949 First Edition								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.		(a)	(b)					(c)	
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.		(a)	(b)					(c)	
a) To dispose 30% of hazardous waste through co-processing by FY30. b) Zero Harm Vision to life, environment and property. c) To reduce water consumption by 10% by FY28 and carbon emissions by 35% by FY30, considering baseline of FY24.									
Governance, leadership and oversight									
7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements.	Director's Message at the beginning of this Business Responsibility and Sustainability Report.								
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Name : Mr. Puneet Khurana Designation : Managing Director DIN : 00004074								
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, Mr. Puneet Khurana, Managing Director, oversees the Business Responsibility and Sustainability initiatives of the Company.								

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)								
	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	Frequency	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Performance against above policies and follow up action.	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Half yearly								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances.	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Half yearly								
11. Has the entity carried out independent assessment / evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.										P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
										No, the Company internally reviews the working of the above-mentioned policies.								

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

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

SECTION C : PRINCIPLE WISE PERFORMANCE DISCLOSURE

This section is aimed at helping entities demonstrate their performance in integrating the Principles and Core Elements with key processes and decisions. The information sought is categorized as “Essential” and “Leadership”. While the essential indicators are expected to be disclosed by every entity that is mandated to file this report, the leadership indicators may be voluntarily disclosed by entities which aspire to progress to a higher level in their quest to be socially, environmentally and ethically responsible.

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	5	Environment, Business Operations, Strategic Planning, Forecasting	100%
Key Managerial Personnel	8	Environment, Business Operations, Strategic Planning, Forecasting	100%
Employees other than BoD and KMPs	4	Time Management, Safety Management	75%
Workers	4	Safety Management, Skill Development	75%

2. Details of fines / penalties / punishment / award / compounding fees / settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators / law enforcement agencies / judicial institutions, in the financial year, in the following format.

Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on 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	Nil	NA	Nil	NA	NA
Settlement	Nil	NA	Nil	NA	NA
Compounding fee	Nil	NA	Nil	NA	NA

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

3. Of the instances disclosed in Question 2 above, details of the Appeal / Revision preferred in cases where monetary or non-monetary action has been appealed.

Case Details	Name of the regulatory / enforcement agencies / judicial institutions
NA	NA

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

Yes, the company has a Code of Conduct for Directors and Senior Management that entails ethical conduct. The Company also has laid down an Ethics policy to ensure ethical conduct by employees, supply chain & business partners.

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

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

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

	FY 2025-26		FY 2024-25	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	Nil	Nil	Nil
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil	Nil	Nil	Nil

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.

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

(₹ in lakhs)

	FY 2025-26	FY 2024-25
i) Accounts payable x 365 days	1,020,540	1,568,770
ii) Cost of goods / services procured	52,948	62,583
iii) Number of days of accounts payables	19	25

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	-	-
	b. Number of trading houses where purchases are made from	-	-
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	-	-
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	-	-
	b. Number of dealers / distributors to whom sales are made	-	-
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	-	-
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	0.2%	0.4%
	b. Sales (Sales to related parties / Total Sales)	0.4%	0.7%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	-	-
	d. Investments (Investments in related parties / Total Investments made)	-	-

Leadership Indicators

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

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

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, as per Company's Code of Conduct, all its Personnel (Members of the Board) to refrain from engaging in any activity or having a personal interest that presents a conflict of interest. Further, the Company outlines that Personnel of the Company shall not exploit any information discovered through their position in the Company, for their own personal gain.

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.**
Environmental and Social impact assessment is one of the key inputs for the new product development/process changes. Capital expenditure and R&D spends incurred by the Company embeds cost incurred to mitigate environmental & social hazards. These are inseparable cost of the projects and hence separately identifying such cost is not feasible. Increasing share of renewable energy in overall energy portfolio is a flagship initiative which demonstrated our commitment towards sourcing clean energy and transition to low carbon operation having a direct impact on the environment.
2. (a) **Does the entity have procedures in place for sustainable sourcing? (Yes / No)**
(b) **If yes, what percentage of inputs were sourced sustainably?**
Yes, EKC requires all its suppliers to make a firm commitment to EKC Group Code of Conduct for Suppliers and Third-Party Intermediaries. EKC has implemented a set of interconnected controlling mechanisms which are customized towards the supplier's risk level or are connected to specific risk categories.
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.**
By virtue of being a cylinder industry, our products, in general, get completely utilized once it reaches consumers. However, we are focused on reducing the generation of damaged and defective materials on the inventory management front. These stocks are collected back, reprocessed, and utilized to the maximum extent possible.
EKC does not recycle the products manufactured. The non- hazardous scrap generated by the Company is sold for further recycling.
(a) **Plastics (including packaging):** Not applicable
(b) **E-waste:** Not applicable
(c) **Hazardous waste:** Not applicable
(d) **Other waste:** Not applicable
4. **Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.**
Not applicable.

Leadership Indicators

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

NIC Code	Name of Product / Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No) If yes, provide the web-link
2512	Metal and metal products (Cylinders)	96%	Seamless Tube to Cylinder	Conducted at in-house facility in presence of external agencies	No

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

Name of Product / Service	Description of the risk / concern	Action Taken
Not applicable		

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

Indicate input material	Recycled or re-used input material to total material	
	FY 2025-26	FY 2024-25
Not applicable		

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

	FY 2025-26			FY 2024-25		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	Not applicable					
E-waste						
Hazardous waste						
Other waste						

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

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

% of employees covered by											
Category	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent employees											
Male	408	-	-	408	100%	-	-	-	-	-	-
Female	7	-	-	7	100%	7	100%	-	-	-	-
Total	415	-		415	100%	7	2%	-	-	-	-
Other than Permanent employees											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-

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

% of workers covered by											
Category	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent workers											
Male	418	-		418	100%	-	-	-	-	-	-
Female	0	-		-	-	-	-	-	-	-	-
Total	418	-		418	100%	-	-	-	-	-	-
Other than Permanent workers											
Male	7	-		7	100%	-	-	-	-	-	-
Female	-	-		-	-	-	-	-	-	-	-
Total	7	-		7	100%	-	-	-	-	-	-

c. Spending on measures towards well-being of employees and workers (including permanent and other than permanent):						
	FY 2025-26			FY 2024-25		
Cost incurred on well-being measures as a % of total revenue of the company	0.05%			0.05%		
2. Details of retirement benefits, for Current FY and Previous Financial Year:						
Benefits	FY 2025-26			FY 2024-25		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	100%	Yes	100%	100%	Yes
Gratuity	100%	100%	Yes	100%	100%	Yes
ESI	100%	100%	Yes	100%	100%	Yes
3. Accessibility of workplaces: Are the premises / offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016? If not, whether any steps are being taken by the entity in this regard. Yes.						
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. We strongly believe in respecting the individuality of our employees and are committed to creating a healthy, safe, and secure work environment that enables employees to work without fear of prejudice, gender bias, and sexual harassment. We ensure that no employee is at a disadvantage based on disability and we aim to provide equal opportunities for all the employees.						
5. Return to work and Retention rates of permanent employees and workers that took parental leave.						
Gender	Permanent employees		Permanent workers			
	Return to work rate	Retention rate	Return to work rate	Retention rate		
Male	100%	100%	100%	100%		
Female	100%	100%	100%	100%		
Total	100%	100%	100%	100%		
6. Is there a mechanism available to receive and redress grievances for the following categories of employees and worker? If yes, give details of the mechanism in brief.						
Category	Yes/No (If Yes, then give details of the mechanism in brief)					
Permanent Workers	Yes. All employees, whether permanent or contractual can get in touch through a designated point-of-contact and a unique e-mail ID to report any grievances. We have a designated committee in place to address grievances in an efficient and effective manner.					
Other than Permanent Workers						
Permanent Employees						
Other than Permanent Employees						

7. Membership of employees and worker in association(s) or Unions recognised 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 (B)	% (D / C)
Total Permanent Employees						
- Male	408	19	5%	338	19	6%
- Female	7	-	-	7	-	-
Total Permanent Workers						
- Male	418	321	77%	411	321	78%
- Female	-	-	-	-	-	-

8. Details of training given to employees and workers:

	FY 2025-26					FY 2024-25				
Category	Total (A)	On Health & safety measures		On Skill upgradation		Total (A)	On Health & safety measures		On Skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (B)	% (B / A)	No. (C)	% (C / A)
Employees										
Male	408	408	100%	408	100%	338	338	100%	338	100%
Female	7	7	100%	7	100%	7	7	100%	7	100%
Total	415	415	100%	415	100%	345	345	100%	345	100%
Workers										
Male	425	425	100%	425	100%	411	411	100%	411	100%
Female	-	-	-	-	-	-	-	-	-	-
Total	425	425	100%	425	100%	411	411	100%	411	100%

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	408	408	100%	338	338	100%
Female	7	7	100%	7	7	100%
Total	415	415	100%	345	345	100%
Workers						
Male	425	425	100%	411	411	100%
Female	-	-	-	-	-	-
Total	425	425	100%	411	411	100%

10. Health and safety management system:

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

The Company has complete focus on health and well-being of its employees. Awareness sessions are conducted on safety related aspects for the employees. Training related to Hazard Analysis Critical Control Point (HACCP) and Total Productive Maintenance are also provided. The Company is focused on both, the physical and mental well-being of its employees and has organized various programs and discussions with well-being experts and medical practitioners. Occupational Health and Safety management system has been implemented at EKC. The system covers all employees, workers, operational locations and townships. Operational / Product Safety related trainings and stakeholder engagement exercises are undertaken with local communities and customers as well. The management system is reviewed internally every year, and it is also externally certified at operating units. The efficacy of the management system is maintained and improved as part of the company-wide risk management and control process, and it is aligned with our safety principle.

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

We have implemented the process to identify the work-related Hazard Identification and Risk Assessment (HIRA) on a daily routine basis. The work-related hazards are also identified and evaluated as per procedure for Identification and Evaluation of Environmental Aspect and Occupational Health & Safety hazards and records of the same are updated in the Aspect and hazard evaluation register. We also identify workplace hazards through:

- Daily Safety Inspection by plant team, safety personnel and night duty officers;
- Weekly safety inspection by senior officials;
- Daily safety toolbox talk;
- Weekly shop floor safety meeting with workmen;
- Routine identification of unsafe conditions and unsafe acts;
- Capturing and reporting of near miss incident from shop floor personnel;
- Work permits by plant and safety personnel;
- Through Safety Observation Tour (SOT) at plant.

- c. Whether you have processes for workers to report the work related hazards and to remove themselves from such risks. (Y/N)**

Yes, we have well defined systems and processes for workers to report work-related hazards and remove themselves from such risks. The methods used by different plants include Near miss/unsafe condition reporting, shopfloor safety meeting, safety committee meeting, daily Safety Toolbox Talk, observation reporting system through "Safety Portal", reporting of near miss incident from shop floor workmen, and interaction with workers during daily plant inspection and internal mail and phone communication. The workers can report unsafe conditions and near misses through area-in charge and the hazards are evaluated through various methods such as Hazard Identification and Risk Assessment (HIRA).

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

Yes, all the employees/workers have access to non-occupational medical and healthcare services. All our plants have either dedicated occupational health centres (OHC) or medical consultants, visiting specialists doctors, and trained paramedic staff to ensure uninterrupted emergency medical services round the clock.

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	Zero	Zero
	Workers	0.40	0.40
Total recordable work-related injuries	Employees	Zero	Zero
	Workers	1.00	1.00
No. of fatalities	Employees	Zero	Zero
	Workers	Zero	Zero
High consequence work-related injury or ill-health (excluding fatalities)	Employees	Zero	Zero
	Workers	Zero	Zero

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

The company is committed to produce highest quality goods without sacrificing on safety and environmental needs. All work-related risks & their causes in the work environment are identified. Personal protective equipment & awareness trainings are provided to employees and workers. Workplace inspection & hazard identifications are conducted by EHS & Site management. Safety & Environmental audits of plants are done by competent persons/authorities under the Factories Act to ensure compliance. Central Safety Committee and Emergency Response Team like First Aider & Fire Fighter teams are also formed to ensure safety processes and for risk assessment.

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

	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	1	-	Resolved	1	-	Resolved
Health & Safety						

Safety Suggestion Box is maintained at all our plant locations wherein employees and workers can report their observations / suggestions, which require attention from a safety point of view. These suggestions are evaluated internally and considered for corrective actions.

14. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and Safety Practices	100%
Working Conditions	100%

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

We have introduced advanced technology interventions to prevent accidents and are working on further improvements to address safety-related incidents in the plants. We have a cross-functional investigation team who are responsible for investigating the accidents and submitting detailed reports in a timely manner regarding the causes. Safety alerts are sent by the safety team for discussion in Tool Box and shopfloor safety meetings. All incidents are investigated for identification of gaps and recommendations for improving the system, with the objective of learning and to avoid repetitive shortcomings. Recommendations are implemented in time bound manner. Dissemination of information and learning is done to prevent recurrence. To ensure effectiveness of all the components of the safety system and activities, various internal and external audits are carried out as per details provided in description of Safety Management System. Strict monitoring of the audit recommendations is carried out at various levels.

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

Yes, the Company extends a compensatory package to all its employees including workers in event of accidental death.

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

The Company requires its value chain partners to abide by the principles of the Company's Supplier Code of Conduct and implement responsible business conduct principles in its operating practices.

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 are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

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

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

The Company periodically provides skill-upgradation training programs to all its employees during their employment. The training programs cater to the specific requirements of the cadre and relevant function areas which further enable the employees to pursue employment post retirement or termination, based on the acquired skill set.

5. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	100%
Working Conditions	100%

As per the Company's Code of Conduct, the value chain partners are expected to adhere to the principles of Health and safety practices, working conditions as per extant regulations. However, no independent assessment is carried out.

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.

As a responsible Company focused on driving growth through the strong foundation of stakeholder relationships, Everest Kanto Cylinder Limited engages with its prioritised group of stakeholders, identifies the key material issues and manages their expectations. The stakeholder groups are identified as part of the stakeholder engagement mechanism, built on the principles of inclusivity, accountability, and responsibility. As part of the stakeholder engagement and materiality assessment exercise conducted in FY 2023-24, the Company identified key stakeholder groups based on those groups who are impacted as well those who have a major influence on the business decisions. The key internal and external stakeholder groups identified by the Company as part of the engagement mechanism are - Investors/shareholder, regulators, suppliers/vendors/third-party manufacturers, Non-Governmental Organisations (NGO), Community, Customer B2B, Employee, Senior leadership.

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
Investor / Shareholder	No	- Annual / quarterly reports and earning calls - Attending investor conferences - Issuing specific event based press releases - Investor presentations	Quarterly / need-based	Investors/ Shareholders form an integral part of the stakeholder group, influencing the decisions of the Company. The key areas of interest for the investors/ shareholders are: - Corporate governance - ESG disclosures - Regulatory compliance - Responsible supply chain management - Product responsibility - Cost competitiveness - Overall Company performance

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
Regulator	No	- In-person meetings - E-mail	Need-based	Transparent communication with the regulators is critical from the compliance perspective. The key areas of interests for the regulators are: - Regulatory compliance - Community engagement - De-risk supply chain
Supplier / vendor / third party manufacturer	No	- Vendor meets - Virtual modes such as e-mail, telephonically	Ongoing	Responsible supply chain practices are critically important for ensuring the business continuity in a sustainable manner. Engagement with suppliers, vendors enable the Company to identify the key material issues impacting the supply chain. The key areas of interest for the suppliers are: - Timely payments - Collaboration
NGO	No	- In-person meetings - Virtual modes such as e-mail, telephonically	Ongoing	As a responsible Company, engaging with NGOs facilitate the streamlining of the CSR activities undertaken in partnership. The key areas of interest for NGO are: - Employee volunteering. - Agile management process.
Community	Yes	- In-person meetings - Engagement through NGO partners	Ongoing	Community development programs initiated by the Company's CSR activities enables driving a positive impact on the community members. The key areas of interest for community are: Community development programs with a focus on health, education, sanitation and infrastructure development.
Customer B2B	No	- In-person meetings - E-mail - Customer feedback sessions	Ongoing	Customers form a vital part of the Company's stakeholder engagement group to ensure quality services. The key areas of interest for Customer B2B are: Product quality, access and pricing.

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
Employee	No	- Employee focused web-portal - E-mail - Employee engagement surveys	Ongoing	Employee well being and satisfaction is an integral part of the Company's growth model. Employee engagement through various means of communication provides an insight into the key action areas for employee well being and growth. The key areas of interest for employees are: - Training, professional growth and development. - Well-being initiatives. - Employee recognition. - Fair remuneration. - Work-life balance.
Senior Leadership	No	- In person meetings - Virtual modes such as e-mail, telephonically	Ongoing	Senior leadership are the key drivers of the Company's sustainable value creation strategy. Senior leadership engagement facilitates the interlink age of business and sustainable value creation. The key areas of interest for senior leadership are: - Sustainable and resilient business operations. - R&D and innovation. - Overall Company performance.

Leadership Indicators

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

At EKC, stakeholder engagement mechanism is a key driving force towards strengthening and diversifying the stakeholder relationship, which further facilitates the identification of key material issues impacting the Company's growth. The stakeholder engagement and materiality assessment exercise conducted in FY 2023-24 led to the prioritisation of material issues, mapping of the risks relevant to each material topic and development of consequent risk mitigation steps. The primary outcome of the stakeholder engagement exercise resulted in identification and prioritisation of material issues relevant to environment, social, governance and economic aspects. The identified material issues were presented to the highest governing member and the Board for their feedback and guidance on strategizing the sustainable growth model of the Company. As part of the Company's efforts to continually engage with internal and external stakeholder groups for identification of key material issues impacting them, the stakeholder engagement exercise undergoes periodic review.

2. Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes / No). If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.

Yes, the identification, prioritisation of material issues relevant to the environment, social, economic and governance topics is done in consultation with the stakeholders. The identified issues are then subsequently mapped with relevant risks. As part of the risk management plan, the Company subsequently strategizes and develops mitigation action plans for the identified risk. The material issues form the guiding framework for the nonfinancial disclosures of the Company through its Sustainability Report. As per the

relevant national and international guidelines and standards, the Company discloses its management approach, targets/goals and its non-financial performance in the reporting year for each of the identified material topic. Additionally, the identification of material issues enables the company to focus on its key improvement areas and subsequently develop future action plans such as policy development, initiatives implementation among others.

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

The community members are identified as vulnerable/marginalised stakeholder group for the Company. As part of the Corporate Social Responsibility (CSR) initiatives, the Company undertakes need assessment to identify and prioritise the focus areas for community development. The Company has undertaken various CSR initiatives on seven focus areas- healthcare, education, rural development, environment conservation, sanitation, drinking water project, disaster relief program. For further details refer the Annual Report and the Company's Annual CSR report.

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. employees / workers covered (B)	% (B / A)	Total (C)	No. employees / workers covered (D)	% (D / C)
Employees						
Permanent	415	415	100%	345	345	100%
Other than permanent	-	-	-	0	0	0%
Total Employees	45	415	100%	345	345	100%
Workers						
Permanent	418	418	100%	411	411	100%
Other than permanent	7	8	100%	35	35	100%
Total Employees	425	425	100%	446	446	100%

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										
Male	408	-	-	408	100%	338	-	-	338	100%
Female	7	-	-	7	100%	7	-	-	7	100%
Other than permanent	-									
Male	-	-	-	-	-	-	-	-	-	0%
Female	-	-	-	-	-	-	-	-	-	-
Workers										
Permanent										
Male	418	-	-	418	100%	411	-	-	411	100%
Female	-	-	-	-	-	-	-	-	-	0%
Other than permanent	-									
Male	7	-	-	7	100%	35	-	-	35	100%
Female	-	-	-	-	-	-	-	-	-	-

3. Details of remuneration / salary / wages:
a. Median remuneration / wages:

	Male		Female	
	Number	Median remuneration / salary / wages of respective category	Number	Median remuneration / salary / wages of respective category
Board of Directors (BoD)	4	3,905,000	1	1,573,333
Key Managerial Personnel	2	6,101,582	-	-
Employees other than BoD and KMP	470	449,964	7	1,040,148
Workers	360	244,158	-	-

b. Gross wages paid to females as % of total wages paid by the entity:

	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wages	3%	2%

4. Do you have a focal point (Individual / Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes / No)

Yes, the Company has a team in place under the direct touch initiative to address human rights issues.

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

At EKC, guidance on human rights issues is covered as a part of its Code of Conduct. The Company has a Whistle Blower and Protection Policy that allows and encourages its stakeholders to raise concerns about the violations against the Code of Conduct. Any concerns reported are addressed by the direct touch team.

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

	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	No complaints have been received under these categories.					
Discrimination at workplace						
Child Labour						
Forced Labour / Involuntary Labour						
Wages						
Other human rights related issues						

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

	FY 2025-26	FY 2024-25
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	No complaints have been received under these categories.	
Complaints on POSH as a % of female employees / workers		
Complaints on POSH upheld		

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

The Whistle Blower & Protection policy mentions a clause on confidentiality of complainant/ Protection against victimization. It states that the disclosures of wrongful conduct are submitted on a confidential basis or submitted anonymously. Such disclosures are confidential to the extent possible, convenient with the need to conduct an adequate investigation. The company takes stringent actions against any director, supervisor or employee found to have so violated this clause.

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

Yes, human rights requirements form a part of the Company's business agreements and contracts.

10. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	100%
Forced / Involuntary labour	100%
Sexual harassment	100%
Discrimination at workplace	100%
Wages	100%
Others – please specify	100% (Compliance of different statutory provisions pertaining to Wages, Working Conditions, Social Security etc.)

All the locations under the entity are assessed on the above parameters, complying with the requirements of the Shop and Establishments Act for offices and the Factory Inspector audits at plants.

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

Not applicable.

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

Not applicable.

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

The Company in the reporting period did not undertake any Human Rights due diligence. The Company's revised Human Rights Policy expects all the employees and members of the value chain to abide by its principles. As part of the policy statement, the Company outlines that it will undertake human rights due diligence to identify adverse human rights impact of the business on all relevant stakeholders and correspondingly address, prevent and mitigate through corrective actions.

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

Yes, as per the requirements of the Rights of Persons with Disabilities, the Company manufacturing premises and offices have ramps, elevators and infrastructure for differently abled individuals.

4. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	100%
Discrimination at workplace	100%
Child Labour	100%
Forced Labour / Involuntary Labour	100%
Wages	100%
Others – please specify	100%

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, in the following format:

Parameter	FY 2025-26	FY 2024-25
From renewable sources		
Total electricity consumption (A)	4,245	4,384
Total fuel consumption (B)	–	–
Energy consumption through other sources (C)	–	–
Total energy consumed from renewable sources (A+B+C)	4,245	4,384
From non-renewable sources		
Total electricity consumption (D)	108,129	109,379
Total fuel consumption (E)	248,021	262,314
Energy consumption through other sources (F)	–	–
Total energy consumed from non-renewable sources (D+E+F)	356,150	371,693
Total energy consumed (A+B+C+D+E+F)	360,395	376,077
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	386	411
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	9,642	10,272
Energy intensity in terms of physical output	2,700	2,876

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.

We haven't carried out assessment / evaluation / assurance by any external agency.

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

Not applicable.

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

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	19,466	32,848
(ii) Ground water	–	–
(iii) Third party water	49,280	52,417
(iv) Seawater / desalinated water	–	–
(v) Others	–	–
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	68,746	85,265
Total volume of water consumption (in kilolitres)	68,746	85,265
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)	76	93
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	1,906	2,329
Water intensity in terms of physical output	534	652

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.

We haven't carried out assessment / evaluation / assurance by any external agency.

4. Provide the following details related to water discharged:

Parameter	FY 2025-26	FY 2024-25
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
– No treatment	-	-
– With treatment-please specify level of treatment	-	-
(ii) To Ground water		
– No treatment	-	-
– With treatment-please specify level of treatment	-	-
(iii) To Sea water		
– No treatment	-	-
– With treatment-please specify level of treatment	-	-
(iii) To Sea water		
– No treatment	-	-
– With treatment-please specify level of treatment	-	-
(iv) Sent to third- parties		
– No treatment	-	-
– With treatment-please specify level of treatment	-	-
(v) Others		
– No treatment	-	-
– With treatment - Boiler Blowdown and Softening water is collected at ETP and the same is treated and used for Cooling system	3,285	3,103
Total water discharged (in kilolitres)	3,285	3,103

We haven't carried out assessment / evaluation / assurance by any external agency.

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

The Company has implemented a mechanism of Zero Liquid Discharge in 2 manufacturing units where the Company reuses and recycles all the wastewater generated after treatment. All the wastewater is collected and treated in STP / ETPs and treated wastewater is completely recycled or reused as appropriate.

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

Parameter	Please specify unit	FY 2025-26	FY 2024-25
Nox	Tonne	-	-
Sox	Tonne	-	-
Particulate matter (PM)	Tonne	-	-
Persistent organic pollutants (POP)	Tonne	-	-
Volatile organic compounds (VOC)	Tonne	-	-
Hazardous air pollutants (HAP)	Tonne	-	-
Others – please specify	Tonne	-	-

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

No independent assessment / evaluation / assurance has been carried out by an external agency.

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 ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	682	487
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	51,614	50,878
Total Scope 1 and Scope 2 emissions per crore rupee of turnover	Metric tonnes of CO ₂ per crore rupee of turnover	56	56
Total Scope 1 and Scope 2 emission intensity per crore rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)		1,399	1,403
Total Scope 1 and Scope 2 emission intensity in terms of physical output		392	393

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.

We haven't carried out assessment / evaluation / assurance by any external agency.

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

Aligning emissions management strategy with the global goals of minimizing carbon footprint and mitigating climate change risks, the Company has streamlined its processes to move closer to this common goal. Reducing GHG emissions is not only a business imperative for EKC, but also forms a vital part of its environmental strategy going forward. With the use of Renewable Energy sources, alternate fuel, and energy efficiency efforts, the Company has been able to reduce emissions. The Company is committed to energy conservation and ensure efficient energy usage at all its operational facilities. Energy management forms a vital part of the Company's approach towards sustainable operations. Facilities operate with an aim to reduce energy consumption in the processes which has a direct impact on carbon emissions. Renewable electricity generation is one of the identified focus areas and several investments have been made in this space over the years.

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 tonnes)		
Plastic waste (A)	-	-
E-waste (B)	-	-
Bio-medical waste (C)	-	-
Construction and demolition waste (D)	-	-
Battery waste (E)	-	-
Radioactive waste (F)	-	-
Other Hazardous waste (G)	3	3
Other Non-hazardous waste generated (H) Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	-	-
Total (A + B + C + D + E + F + G + H)	3	3
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	-	-
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	-	-
Waste intensity in terms of physical output	-	-
Waste intensity (optional) – the relevant metric may be selected by the entity		

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

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

We haven't carried out assessment / evaluation / assurance by any external agency.

- 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.**

By virtue of being a cylinder industry, our products, in general, get completely utilized once it reaches consumers. However, we are focused on reducing the generation of damaged and defective materials on the inventory management front. These stocks are collected back, reprocessed, and utilized to the maximum extent possible. EKC does not recycle the products manufactured. The non-hazardous scrap generated by the Company is sold for further recycling. (a) Plastics (including packaging): Not applicable (b) E-waste: Not applicable (c) Hazardous waste: Not applicable (d) other waste: Not applicable.

- 11. If the entity has operations / offices in / around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.) where environmental approvals / clearances are required, please specify details in the following format:**

S.No.	Location of operations / offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any
Not applicable			

- 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
No assessment has been done in the current financial year					

- 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 environmental law / regulations / guidelines in India. There have been no incidents of non-compliance from EKC's end related to the environment in FY 2025-26.

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

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

(i) Name of the area

(ii) Nature of operations

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

The Company has implemented a mechanism of Zero Liquid Discharge in 3 manufacturing units where the Company reuses and recycles all the wastewater generated after treatment. All the wastewater is collected and treated in STP/ETPs and treated wastewater is completely recycled or reused as appropriate.

We haven't carried out assessment / evaluation / assurance by any external agency.

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Ground water	-	-
(iii) Third party water	-	-
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres)		
Total volume of water consumption (in kilolitres)		
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 kilolitres)		
(i) Into Surface water		
– No treatment	-	-
– With treatment-please specify level of treatment	-	-
(ii) Into Groundwater		
– No treatment	-	-
– With treatment-please specify level of treatment	-	-
(iii) Into Seawater		
– 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- Boiler Blowdown and Softening water is collected at ETP and the same is treated and used for Cooling system	2,920	2,920
Total water discharged (in kilolitres)	2,920	2,920

We haven't carried out assessment / evaluation / assurance by any external agency.

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 ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO₂ equivalent	531	576
Total Scope 3 emissions per crore rupee of turnover		0.57	0.63
Total Scope 3 emission 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.

We haven't carried out assessment / evaluation / assurance by any external agency.

3. With respect to the ecologically sensitive areas reported at Question 10 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.

Aligning emissions management strategy with the global goals of minimizing carbon footprint and mitigating climate change risks, the Company has streamlined its processes to move closer to this common goal. Reducing GHG emissions is not only a business imperative for EKC, but also forms a vital part of its environmental strategy going forward. With the use of Renewable Energy sources, alternate fuel, and energy efficiency efforts, the Company has been able to reduce emissions. The Company is committed to energy conservation and ensure efficient energy usage at all its operational facilities. Energy management forms a vital part of the Company's approach towards sustainable operations. Facilities operate with an aim to reduce energy consumption in the processes which has a direct impact on carbon emissions. Renewable electricity generation is one of the identified focus areas and several investments have been made in this space over the years.

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:

Sr. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along with summary)	Outcome of the initiative
1	Switchover to LED lights from fluorescent lights	Use of LED lights	Saving in Power consumption
2	Waste Reduction and Resource Recovery	We are committed to paper reduction initiatives across all sites and are promoting digitisation	Through process optimisation and digitalisation efforts, we have successfully eliminated approximately 7 million paper page annually
3	Installation of new spinning machines	Electric load reduced from 175 KW to 80 KW	Reduction in Electric load
4	Adoption of renewable energy - Windmill	The Company has implemented windmill for captive consumption	Reduction of GHG emissions & Reduction in energy costs
5	Installation of new spinning machines	Fuel consumption reduced from 1.11 Cubic meter to per operation to 0.5 cubic meter per operation	Reduction in Fuel consumption
6	Installation of new pipe cutting machines	Reduction in Stores items like Blade etc. and increased productivity by 3 times, reducing power consumption	Saving in Power consumption and increased productivity

Sr. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along with summary)	Outcome of the initiative
7	Installation of New Pressure Air Booster	New High Pressure Air Booster	Saving in Power consumption by 65%
8	New Powder Coating Line	New Powder Coating Line	Saving in Power consumption by 20%
9	Garden Area Development	Garden area Development inside and outside factory premises	Reduction in pollution

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

Emergency plan is prepared at all plants and mock drills are conducted in once in six months. Following are the major components of the emergency plan

- All probable hazards, their place, potential, damaging capacity and areas in case of all accidents, dangerous occurrence, emergencies and disasters happening in or affecting the jurisdiction at any time detailed emergency response for each hazard scenario.
- Emergency response team on site consisting of site main controller, incident controller, firefighting team, first aiders, communications team, power and utility teams.
- Responsibilities and functions of key member's emergency response team and alternates.
- Emergency control centre and minimum infrastructure required in emergency control centre.
- List of Regulatory agencies with names and telephone Numbers.
- List of Telephone numbers of Local Hospitals and telephone numbers.

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.

The company does not have any adverse impact on the environment due to its supply chain activities.

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

Nil.

8. How many Green Credits have been generated or procured:

- By the listed entity.
- By the top ten (in terms of value of purchases and sales, respectively) 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.

The Company is a member of 5 trade and industry chambers / associations.

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

S. No.	Name of the trade and industry chambers / associations	Reach of trade and industry chambers / associations (State / National)
1	Bombay Chamber of Commerce and Industry	State
2	All India Industrial Gases Manufacturers Association	National
3	All India High Pressure Cylinder Manufacturers' Association	National
4	Entrepreneurs Organisation Mumbai	State
5	Federation of Kutch Industries Association	State

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:

Name of authority	Brief of the case	Corrective action taken
For the reporting year, there were no cases issued against the Company for issues pertaining to anticompetitive conduct.		

Leadership Indicators

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

S. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes / No)	Frequency of Review by Board (Annually / Half yearly / Quarterly / Others – please specify)	Web Link, if available
Nil					

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:

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
The Company undertakes its CSR initiatives directly and through various implementation agencies in accordance with the applicable laws. Details of CSR initiatives taken by the Company and agencies and impact assessment thereof are provided in the Annexure I to the Directors' Report.					

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

S. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
The Company does not have any ongoing projects.						

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

EKC's CSR implementation process has been developed keeping in mind the specific needs of the communities that it operates in. The Company finalises its community initiatives after a thorough understanding of the specific needs of each community through stakeholder engagement and need assessment.

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	1%	1%
Directly from within India	NA	NA

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	-	-
Semi-urban	100%	100%
Urban	-	-
Metropolitan	0%	0%

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):

Details of negative social impact identified	Corrective action taken
The Company undertakes its CSR initiatives directly and through various implementation agencies in accordance with the applicable laws. Details of CSR initiatives taken by the Company and agencies and impact assessment thereof are provided in the Annexure I to the Directors' Report.	

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 spent (In INR)
The Company undertakes its CSR initiatives directly and through various implementation agencies in accordance with the applicable laws. Details of CSR initiatives taken by the Company and agencies and impact assessment thereof are provided in the Annexure I to the Directors' Report.			

3. (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized / vulnerable groups? (Yes / No)
 (b) From which marginalized / vulnerable groups do you procure?
 (c) What percentage of total procurement (by value) does it constitute?

No, the Company does not have any preferential procurement policy focusing on suppliers from marginalised / vulnerable groups.

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:

S. No.	Intellectual Property based on traditional knowledge	Owned / Acquired (Yes / No)	Benefit shared (Yes / No)	Basis of calculating benefit share
The Company does not derive any benefits from intellectual properties owned or acquired based on traditional knowledge.				

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.

Name of authority	Brief of the Case	Corrective action taken
Not applicable		

6. Details of beneficiaries of CSR Projects:

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
The Company undertakes its CSR initiatives directly and through various implementation agencies in accordance with the applicable laws. Details of CSR initiatives taken by the Company and agencies and impact assessment thereof are provided in the Annexure I to the Directors' Report.			

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 treats customer complaints with utmost importance and believe that it needs to be agile, transparent and solution-oriented to resolve them efficiently and satisfactorily. The Company ensures to keep the customer informed loop throughout the entire process of complaint resolution and focus on resolving customer complaints within five working days, which includes calling the customer within four hours, connecting with the customer within two days, and providing the final resolution to the customer. The Company also maintains multiple points of communication with the customer, that is through SMS/Email/WhatsApp, to keep the customer informed of all actions taken on the complaint.

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	100
Safe and responsible usage	100
Recycling and / or safe disposal	100

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

	FY 2025-26		Remarks	FY 2024-25		Remarks
	Receive during the year	Pending resolution at the end of the year		Receive during the year	Pending resolution at the end of the year	
Data privacy	No complaints have been received under the following categories.					
Advertising						
Cyber-security						
Delivery of essential services						
Restrictive Trade Practices						
Unfair Trade Practices						
Other	0	0		0	0	

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

	Number	Reasons for recall
Voluntary recalls	0	Not applicable
Forced recalls	0	Not applicable

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

Yes, the Company has a policy on cyber security and risk related to data privacy, which is available on the Company's website at <https://everestkanto.com/wp-content/uploads/2022/12/Data-Privacy-Policy.pdf>

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

Not applicable.

7. Provide the following information relating to data breaches:
a. Number of instances of data breaches

The Company has not had any known incident data breaches during the reporting financial year.

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

Nil

c. Impact, if any, of the data breaches

Nil

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

The platforms used for the information are Website, Integrated Annual Report, Social Media platforms and Media advertisement / publications. Information relating to all the products and services provided by the Company are available on the Company's website at <https://everestkanto.com/portfolio>

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

The Company adheres to relevant regulatory requirements by disclosing information to its stakeholders on the safe and responsible usage of products.

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

Not applicable.

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

Yes, the Company ensures that all the information as required to be displayed on the product labels as per the applicable rules and regulations are properly displayed. Further, product information is available in the Product Information Sheet and on the website of the Company.