



ESG Report

FIRST TWO QUARTERS
AND ONGOING FOR FY 2025-2026

an **enerji+** group company

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ABOUT THE REPORT

This Sustainability Report presents an overview of Enerji Group's current environmental, social, and governance (ESG) practices and represents the Group's first formal Sustainability Report. The purpose of the Report is to document existing policies, governance mechanisms, and operational practices in a structured and transparent manner, and to establish a baseline understanding of sustainability-related aspects relevant to the Group's business. The reporting period for FY 2025-2026 is ongoing, and this document includes data from the first two quarters of the financial year. The scope and content of the

disclosures are based on the availability of internal information, records, and documentation during this period. The Report has been prepared using information drawn from internal policies, management discussions, operational records, and supporting documents shared by the Group. The disclosures in this Report are informed by commonly reported data points under leading frameworks such as the GRI Standards and BRSR. Disclosures have been selected based on internal priorities, data availability, and relevance to Enerji Group's operating model and risk context.

The content of this Report primarily relates to Enerji Group and its operating entities, unless stated otherwise. Any limitations in data coverage, scope, or methodology have been identified within the relevant sections to ensure transparency and avoid assumptions. This Report has been developed through collaboration between internal stakeholders and the sustainability advisory team, with the intent of supporting internal awareness, stakeholder communication, and a more structured approach to sustainability reporting over time.

PERIOD OF REPORTING	FY 2025-2026 (DATA INCLUDED FOR Q1 AND Q2 OF THE FINANCIAL YEAR)
Scope of Reporting	<div>Enerji Group and its operating entities in India, based on the availability of internal data and documentation:</div> <ul style="list-style-type: none">- Amnet ContentSource Private Limited- Amnet Smartshoring Services Private Limited- Springbord Systems Private Limited- Enerji Systems Private Limited
Framework Alignment	Disclosures informed by commonly reported data points under the GRI Standards and the BRSR framework

For any questions, feedback, or suggestions related to this Sustainability Report, please contact:
sustainability@theenerjigroup.com

MD & CEO'S MESSAGE



Building responsibly, with clarity and purpose

Dear Stakeholders,

At Enerji, our growth as a global provider of content, data, and design services has been shaped by long-standing client relationships, digital-first delivery models, and the culture central to our group. As our business continues to evolve across geographies and service lines, we recognise the importance of operating responsibly and with a clear understanding of our environmental, social, and governance responsibilities.

It is my privilege to present the Enerji group's first Sustainability Report. This Report represents an important step in documenting how sustainability-related considerations are currently embedded across our governance structures, people practices, technology use, and operational processes. As the shared services entity within the Enerji Group, Enerji Systems plays a central role in enabling consistent policies, controls, and systems that support the Group's operating businesses.

Our approach to sustainability is practical and grounded in how our business operates today. We are focused on responsible governance, ethical conduct, data protection, and the well-being of our people, supported by defined policies and internal frameworks. We have also taken steps to formalise expectations around areas such as ethical client and vendor engagement, responsible use of technology including artificial intelligence, sustainable procurement, and fair employment practices, in line with the nature of our services and delivery model.

As this is our inaugural Sustainability Report, the emphasis is on transparency and accuracy rather than aspiration. We have sought to present a clear picture of our current practices, while acknowledging areas where systems and processes are still maturing. This Report is intended to serve as a baseline that strengthens internal understanding, supports stakeholder dialogue, and enables a more structured approach to sustainability reporting over time.

I would like to thank our team members, partners, and most importantly, our clients for their continued trust and collaboration. Sustainability is a shared responsibility, and progress depends on collective effort. As we move forward, we remain committed to building a resilient organisation that delivers consistent value while acting responsibly and with integrity.

Sincerely,
Mr. Aashish Agarwal
Chief Executive Officer
Enerji Group

CORPORATE OVERVIEW

ENERJI GROUP



Amnet specializes in providing solutions in editorial, production, accessibility, and tech for traditional and digital publishing. With expertise in technology and operational excellence, Amnet ensures high ROI and certainty in the content ecosystem.



We Are Amnet is a leader in creative production, delivering high-quality content at scale. The Smartshoring® model is a progressive, more relevant form of offshoring and ensures that culture, communication, cost and quality are always on point.



Springbord provides customized solutions across industries, combining advanced tools and domain expertise to deliver business-centric results. Their services reduce costs, enhance productivity, and drive growth.



Enerji Systems ensures business continuity, effective internal controls, and the smooth functioning of group-wide processes through structured support and coordinated service delivery of administrative and governance functions.

CORPORATE OVERVIEW *(contd)*

Corporate overview

The Enerji Group is built upon a client-first culture, operating with a client-centric approach that aligns service delivery with client requirements and expectations. Our growth is driven by a strong commitment to accountability—our processes, work ethic, and group structure are designed to consistently meet client needs.

The Group serves clients across geographies, working with multinational organisations and growing enterprises that require flexible, cost-effective, and scalable solutions. Delivery is supported by teams based primarily in India and select international locations, with engagement models designed to integrate closely with client teams, systems, and workflows. Enerji is a pioneer of Smartshoring®, a progressive and modern delivery approach that goes beyond traditional offshoring by ensuring strong alignment on culture, communication, responsiveness, and quality across global delivery teams.

Enerji Systems

Enerji Systems Private Limited operates as the shared services entity within the Enerji Group, providing centralised corporate, technology, and administrative support to the Group's operating companies. The entity does not engage directly with external clients and exists to enable efficient, consistent, and well-governed operations across the Group.

Its services span key internal functions including information technology, finance, general administration, and select corporate support activities. Enerji Systems also supports the implementation of Group-wide policies, systems, and governance practices, particularly in areas such as information security, data protection, technology operations, and internal controls.

Amnet ContentSource

Amnet ContentSource is a global provider of content, publishing, and technology-enabled services, supporting clients across the publishing, media, and information industries. The brand works with large publishers, content owners, and media organisations operating across both traditional and digital environments.

Its offerings span the full content lifecycle, including editorial services, content production, accessibility solutions, and publishing technology support. By integrating editorial expertise, production capabilities, and technology solutions, Amnet ContentSource helps clients manage complex content workflows, ensure compliance, and adapt to evolving digital formats.

We Are Amnet

We Are Amnet is a creative production services brand within the Enerji Group, focused on delivering high-quality creative content at scale for global clients. The brand supports organisations that require consistent, large-volume creative production while maintaining brand integrity, cultural relevance, and quality standards.

Its services include creative production, design adaptation, content localisation, versioning, and execution across digital and offline formats, supporting marketing, advertising, and brand communication workflows across multiple markets and channels.

Springbord

Springbord is a solutions-focused brand within the Enerji Group, providing customised, technology-enabled services across industries. The brand works with organisations seeking tailored solutions to address specific operational, data, finance, and process-efficiency challenges.

Its offerings follow a problem-solving, outcomes-driven approach, combining domain expertise with advanced tools and structured delivery models. Springbord supports clients in improving productivity, reducing operational complexity, and enabling sustainable growth through disciplined execution and scalable solutions.

OUR LEADERSHIP PRINCIPLES

01

Customer obsession

If we've already said it, it bears repeating: putting our customers' success first is fundamental to our own. Our ecosystem is built around our clients' needs, and as Enerji has grown, this principle remains unchanged.

04

Build, on technology

Our work is tech-enabled. We stay at the forefront of emerging technologies, leveraging cutting-edge tools in the hands of highly trained professionals. This approach enhances every aspect of our processes and project delivery.

07

Be a bar raiser

However high our standards, we always strive to raise them. In our industry, standing still means falling behind. Every company and individual within the Enerji Group continually pushes for improvement, applying this philosophy to the work we do for you.

10

Everyday is a month

Deadlines demand action. Our processes are designed to deliver results efficiently, with constant monitoring and adjustments. We act with purpose, as individuals and as a group.

02

The right person on the right seat

The most important resource for any organization is its people. Each member of the Enerji Group applies rigorous recruitment standards, ensuring that talent selected for our clients meets the highest benchmarks. This guarantees the quality of work delivered to us—and to you.

05

Build on failures

All companies have moments of frustration — we see these as opportunities to innovate and grow. We learn, adapt, and discover more effective ways to deliver value to you.

08

We are Earthians

We're a global organization. This means more than operating worldwide—it involves respecting and understanding local culture wherever we work. Diversity and inclusion aren't just ethical; they bring invaluable local expertise to our projects.

11

Earn trust

Your trust is everything to us. We maintain it by being honest, respectful, and committed to delivering on our promises. Trust and accountability are the cornerstones of Enerji's relationships.

03

Build people

Enerji's commitment to skill and experience development includes specialized training, paired with a virtuous cycle of feedback and recognition. Every individual in our group works with a strong sense of ownership and accountability, motivated by your success.

06

Provide certainty

We've honed the ability to identify the right tools, processes, and skills to meet your needs. This expertise allows us to deliver certainty—on quality, cost, turnaround, and added value.

09

Embrace change, even initiate change

We've disrupted the space by daring to be changemakers. It's an unpredictable world, with a dynamic and evolving market that can take you by surprise if you're just standing there waiting for it. So we don't wait. We evolve constantly. But we're not arrogant enough to assume change won't happen unexpectedly, so we're set up to be agile and flexible enough to adapt to the unforeseen.

12

Invest millions, don't waste a single

We maximize value by ensuring efficiency in our structure, attention to detail, and investments in people and technology. This principle guides how we manage your projects and budgets.

OUR GEOGRAPHICAL PRESENCE



OUR APPROACH TO ESG

Enerji's approach to Environmental, Social, and Governance (ESG) considerations is shaped by the way the Group operates as a digital-first services organisation. Our focus is on managing the aspects of sustainability that are most relevant to our business model, including responsible governance, people practices, ethical use of technology, and environmental impacts associated with office-based operations.

Our approach is practical and progressive, with ESG-related practices across the Group informed by existing internal guidelines, operating procedures, and management practices, while acknowledging that several policies and systems are still evolving. These practices address key areas, including resource use, workforce management, data protection, information security, ethical conduct, vendor engagement, and the responsible use of emerging technologies such as artificial intelligence. From a social perspective, emphasis is placed on fair employment practices, learning and skill development, employee engagement, and fostering a respectful and inclusive work environment, supported through structured HR processes and internal programmes aimed at strengthening workforce capability and consistency. Governance underpins the Group's ESG approach, with oversight mechanisms, accountability structures, and internal controls designed to manage operational and ethical risks, particularly those related to client confidentiality, information security, and responsible business conduct. As ESG practices continue to mature, the current focus is on establishing a clear baseline, documenting existing practices, and improving the consistency and availability of data, enabling more informed decision-making and the gradual integration of ESG considerations into business operations over time, without overstating commitments or outcomes.



ESG HIGHLIGHTS



909

number of
employees



78

freelancers



6

females in
senior management



46%

female
employees



2,750.19 GJ

energy
consumed



404.3 tCo₂e

scope 1
+ scope 2 emissions



69.96 tCo₂e

scope 3
emissions



1,654.5 kg

waste
generated

ENVIRONMENT

Managing environmental impact through responsible operations

Enerji recognises the importance of managing environmental impacts in a manner aligned with the nature of its business operations. As a predominantly office-based, digital-first services organisation, our environmental focus is centred on responsible resource use, minimising operational emissions, and effectively managing waste generated from day-to-day activities across office locations.

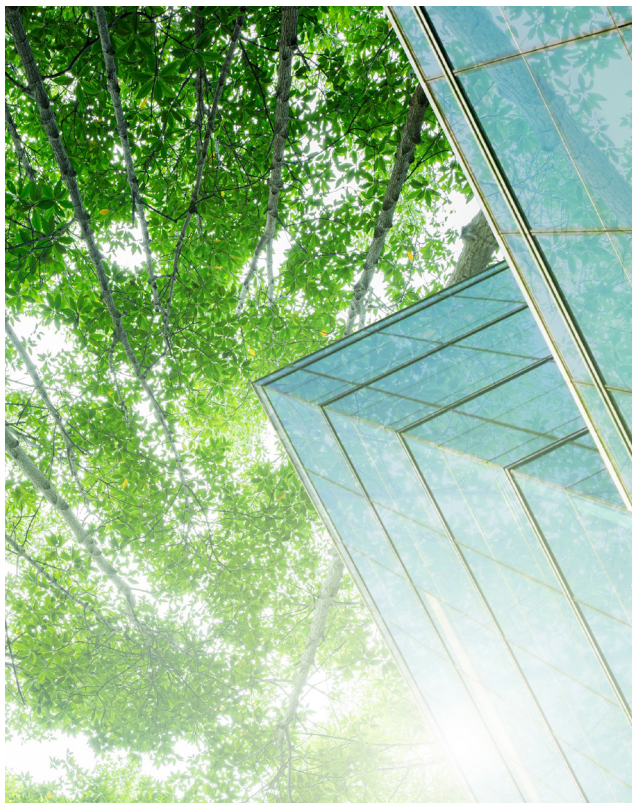
This focus is implemented through an emphasis on efficient energy use, monitoring and managing emissions, and responsible waste management practices within the Group's offices. Environmental considerations are integrated into operational practices through defined processes, internal guidelines, and ongoing monitoring, to minimise avoidable environmental impacts wherever feasible. Water consumption

is currently not included within the scope of this Report, as the Group operates from shared office facilities where water usage is centrally managed and is not separately metered or attributable at the entity or location level.



ENERGY AND EMISSIONS

By strengthening data capture and oversight across key environmental indicators at the location level, the Group aims to build a clearer understanding of its environmental footprint and support more informed decision-making over time. This section outlines the current environmental practices and performance indicators relevant to Enerji's operations, based on available data and existing systems.



Understanding operational energy use and emissions

Enerji recognises the importance of understanding energy consumption and the greenhouse gas (GHG) emissions associated with its operations. As a predominantly office-based, digital services organisation, energy is among the most material sources of operational environmental impact. Accordingly, the Group's current focus is on improving visibility into energy consumption patterns and related emissions across its operating locations.

Energy consumption across Enerji's offices is primarily associated with purchased electricity used for workstations, lighting, air conditioning, and IT infrastructure within commercial buildings and shared facilities. Purchased electricity constitutes the largest component of overall energy use. Additionally, diesel generators (DG sets) are utilised as secondary or backup power sources at select office locations to ensure business continuity during power outages, and diesel consumption is tracked where applicable. Our offices in Pune and Kolkata operate from co-working facilities, which limit direct visibility into location-specific electricity consumption, as utilities at these sites are managed by the facility operators. Energy data disclosed in this Report, therefore, reflects locations and sources where information is available through bills, records, or reimbursements.

Energy use associated with remote working arrangements is also considered to the extent feasible. Electricity and internet reimbursements provided to employees working from home are tracked and used as proxy indicators to develop partial visibility into distributed energy consumption beyond office premises.

GHG Emissions Mapping and Inventory Approach

As part of its environmental management efforts, Enerji has initiated the mapping of GHG emissions associated with its operations to build awareness of emission sources and establish a baseline.

For the current reporting cycle, Enerji has assessed Scope 1 and Scope 2 emissions, based on operational relevance and data availability:

- **Scope 1 emissions** primarily relate to direct fuel consumption, such as diesel used in backup power generation at select office locations.
- **Scope 2 emissions** arise from purchased electricity consumed across office locations where consumption data is available.
- **Scope 3 emissions** are not fully assessed due to data availability and methodological maturity limitations. However, the Group has partial visibility into certain Scope 3 emission sources, including:
 - Indirect energy use associated with employee work-from-home arrangements, based on electricity reimbursements.
 - Well-to-tank (WTT) emissions associated with diesel consumed.
 - Waste generated in operations, limited to electronic waste (e-waste) for which verifiable disposal records are available.

ENERGY AND EMISSIONS *(contd)*

Energy Consumption

Enerji Group's energy consumption during the reporting period is primarily associated with electricity used for office-based operations and limited fuel usage for backup power generation at select locations. This energy profile reflects the Group's predominantly digital, services-led operating model, with minimal reliance on direct fuel combustion.

Electricity consumed within office premises constitutes the largest component of total energy use. This includes electricity used for workstations, lighting, air conditioning, and IT infrastructure across owned and leased office locations where consumption data is available. Based on recorded electricity consumption from the Group's offices in Vellore, Tirunelveli, and Chennai, electricity used for core office operations amounted to **1,268.05 GJ** during the reporting period.

In addition, electricity consumption associated with air-conditioning was estimated where separate metering was not available. Based on available expenditure data and standardised conversion assumptions, air-conditioning-related electricity consumption is estimated at **1,170.56 GJ**. This estimate is intended to improve visibility into significant energy end uses within office operations and does not represent separately metered consumption.

Diesel generators are used as a secondary energy source at select locations to ensure business continuity during electricity outages. Diesel usage during the reporting period was limited in nature and used only for backup purposes. On an energy-equivalent basis, diesel consumption accounted for **41.47 GJ** of total energy use.

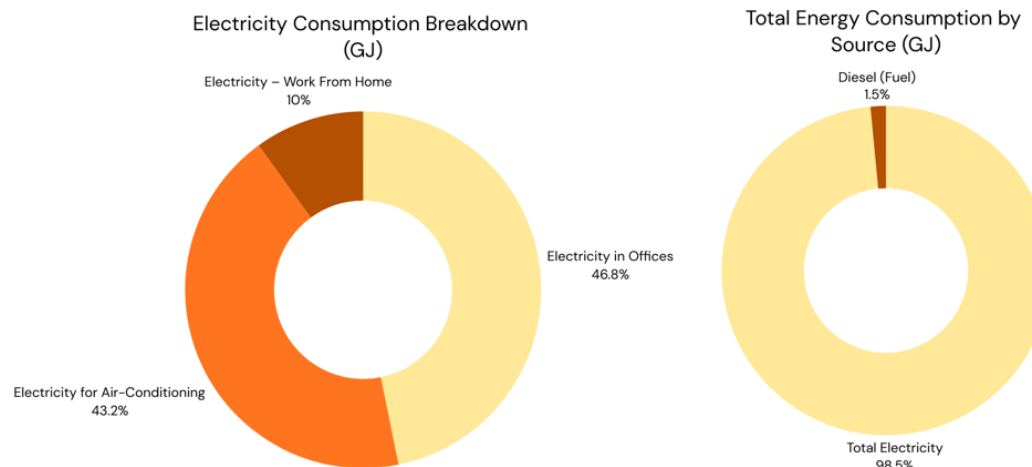
Energy use associated with remote working arrangements has also been considered to the extent feasible. Electricity linked to work-from-home arrangements has been estimated using reimbursement data as a proxy for distributed energy consumption outside office premises. Based on this approach, electricity consumption attributable to work-from-home arrangements is estimated at **270.11 GJ**.

Accordingly, Enerji Group's total energy consumption during the reporting period, expressed on an energy-equivalent basis, is summarised below.

This energy consumption profile provides a consolidated view of the Group's current energy use based on available data. Estimates have been applied where direct metering is not available, and these assumptions have been disclosed to support transparency and accuracy. As data systems continue to evolve, the Group aims to strengthen visibility into energy use across locations and operating arrangements over time.

TOTAL ENERGY CONSUMPTION *(Electricity + Diesel)*

2,750.19 GJ



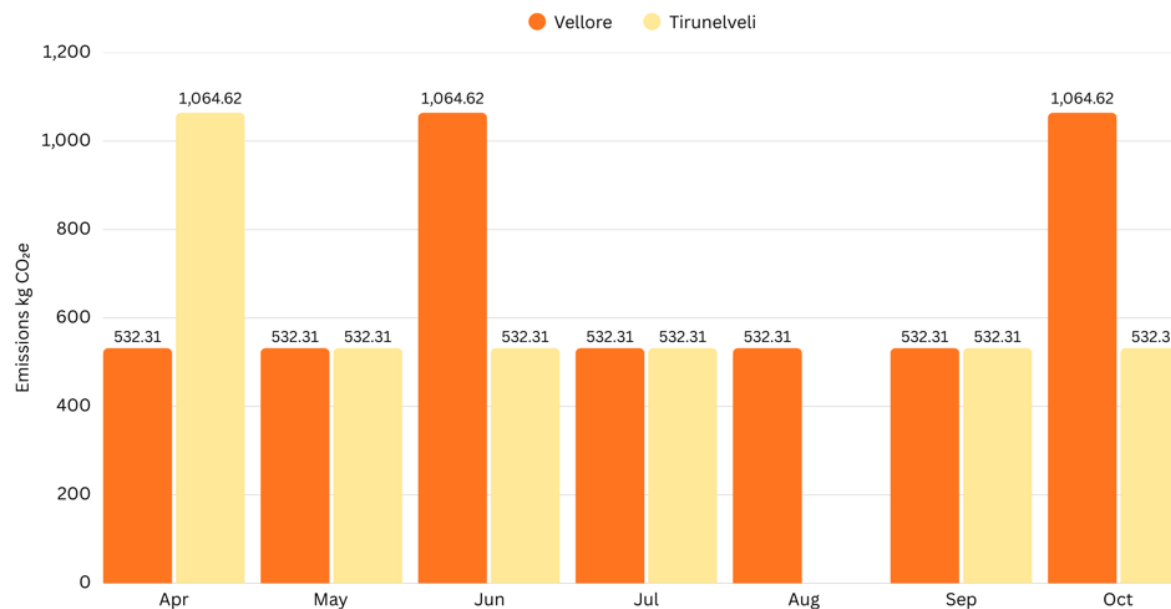
GREENHOUSE GAS (GHG) EMISSIONS

Enerji Group has calculated Scope 1 and Scope 2 greenhouse gas emissions based on available and verifiable data. Scope 3 emissions are not comprehensively reported at this stage due to limitations in data availability and methodological maturity.

Scope 1 Emissions (Direct Emissions)

Scope 1 emissions arise from the combustion of diesel in backup generators operated at select office locations. Diesel consumption data for the reporting period was available and amounted to **3,200 litres**.

Emissions form Diesel Consumption



EMISSION ACTIVITY

Diesel consumption for backup power generation (*stationary combustion*)

RATIONALE FOR EMISSION FACTOR SELECTION

Emissions were calculated using a fuel-based approach, consistent with the GHG Protocol guidance for stationary combustion. The DEFRA emission factor for 100% mineral diesel was selected as it is a widely recognised and conservative factor used for reporting fuel combustion emissions in the absence of site-specific emission factors.

CALCULATED EMISSIONS

Diesel consumption of 3,200 litres multiplied by an emission factor of 2.66155 kg CO₂e per litre resulted in **8,516.96 kg CO₂e (8.52 tCO₂e)**.

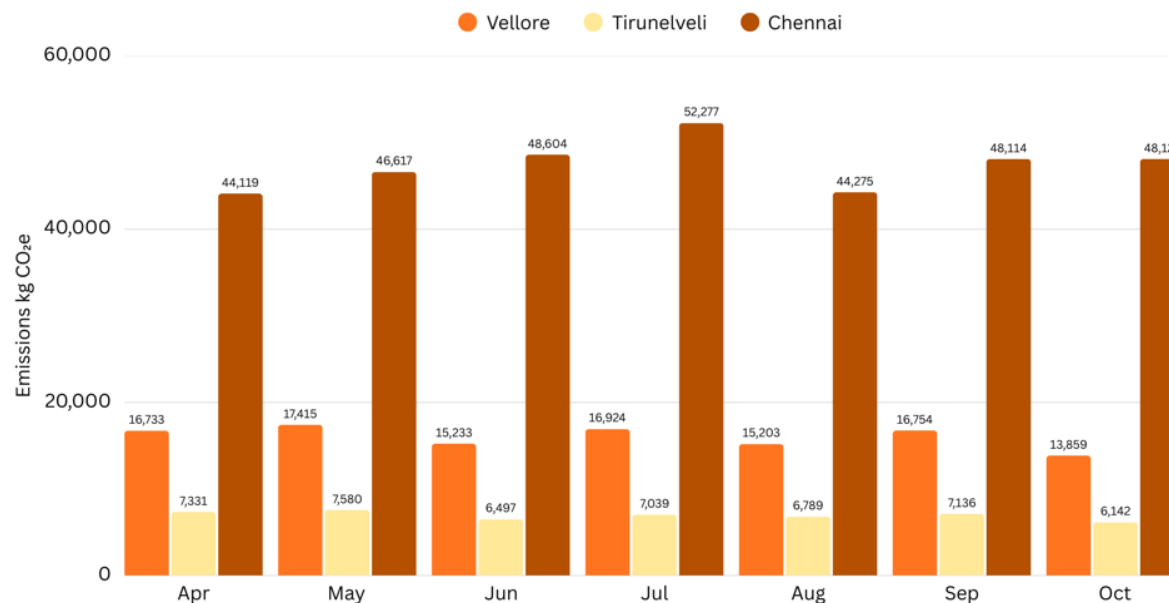
GREENHOUSE GAS (GHG) EMISSIONS *(contd)*

Scope 2 emissions

(Indirect emissions – purchased electricity)

Scope 2 emissions result from purchased electricity consumed across office locations.

Emissions form Purchased Electricity



EMISSION ACTIVITY

Purchased electricity consumed across office locations

RATIONALE FOR EMISSION FACTOR SELECTION

Scope 2 emissions were calculated using a location-based approach, in line with the GHG Protocol Corporate Standard. The grid emission factor of **0.708 kg CO₂e per kWh** was applied based on the **Central Electricity Authority (CEA) Grid Emission Factor**, as published in the CEA Baseline Database for the Indian Power Sector (User Guide v21.0), which represents the most appropriate and nationally recognised emission factor for electricity consumption in India for the reporting period.

CALCULATED EMISSIONS

Total electricity consumption of **559,013.07 kWh** multiplied by 0.708 kg CO₂e per kWh resulted in **395,781.25 kg CO₂e (395.78 249.38 tCO₂e)**.

GREENHOUSE GAS (GHG) EMISSIONS (contd)

Scope 3 emissions (Other indirect emissions)

Scope 3 emissions include indirect greenhouse gas emissions that occur outside Enerji Group's operational control but are associated with its activities during the reporting period. For the current inventory boundary, Scope 3 emissions comprise emissions from employee-related activities, fuel- and energy-related activities not included in Scope 1 and Scope 2 and Waste generated in operations.

Fuel-related activities – Well-to-Tank emissions (diesel)
(Category 3 – Fuel- and energy-related activities not included in Scope 1 and Scope 2).

In addition to combustion-related emissions reported under Scope 1, upstream Well-to-Tank (WTT) emissions associated with diesel consumption were calculated to account for emissions arising from fuel extraction, refining, and transportation.

EMISSION ACTIVITY	RATIONALE FOR EMISSION FACTOR SELECTION	CALCULATED EMISSIONS
Upstream (Well-to-Tank) emissions from diesel consumed for backup power generation	Well-to-Tank emissions were calculated using the DEFRA 2024 Greenhouse Gas Reporting Conversion Factors. The WTT emission factor for diesel reflects upstream emissions associated with extraction, refining, and transportation of fuel prior to combustion and is applied in line with GHG Protocol guidance for Scope 3 fuel- and energy-related activities.	Diesel consumption of 3,200 litres multiplied by a WTT emission factor of <u>0.67 kg CO₂e per litre</u> resulted in 2,144 kg CO₂e (2.14 tCO₂e) .



GREENHOUSE GAS (GHG) EMISSIONS (contd)

Scope 3 emissions (Other indirect emissions) (contd)

Employee work-from-home electricity consumption (Category 7 –Employee work-from-home electricity consumption- Employee commuting)

Employees working from home incur electricity consumption at their residences, for which the company reimburses electricity expenses. As the electricity is purchased and consumed at employee residences and not under the operational control of Enerji Group, these emissions are classified under Scope 3, Category 7 (Employee commuting).



EMISSION ACTIVITY	RATIONALE FOR EMISSION FACTOR SELECTION	CALCULATED EMISSIONS
Indirect electricity consumption associated with employee work-from-home arrangements	Electricity consumption for remote work was estimated using reimbursement data as a proxy, due to the absence of direct metering at employee residences. Total reimbursed electricity expense was converted to electricity consumption using an assumed average domestic tariff of ₹8 per kWh, based on prevailing residential electricity rates. Emissions were calculated using the grid electricity emission factor of 0.708 kg CO ₂ e per kWh, consistent with nationally applicable grid emission factors and GHG Protocol guidance for Scope 3 fuel- and energy-related activities.	Estimated electricity consumption of 75,031 kWh multiplied by an emission factor of 0.708 kg CO ₂ e per kWh resulted in 53,122 kg CO₂e (53.12 tCO₂e) .

GREENHOUSE GAS (GHG) EMISSIONS (contd)



Waste Generation - Disposal
(Category 5 – Waste generated in operations)

Scope 3 emissions associated with waste generated in operations were estimated for electronic waste (e-waste), based on verifiable disposal data disclosed in the Waste Management section of this report.

EMISSION ACTIVITY	RATIONALE FOR EMISSION FACTOR SELECTION	CALCULATED EMISSIONS
Disposal of electronic waste generated from office operations	Due to the absence of treatment-specific emission factors for recycled e-waste within the available datasets, emissions were conservatively estimated using a landfilling emission factor. A factor of 6.41061 kg CO₂e per kg of waste was applied, consistent with internationally referenced waste disposal emission factors and in line with a conservative accounting approach under GHG Protocol guidance for Scope 3 (Waste generated in operations).	Total e-waste of 1,654.5 kg multiplied by 6.41061 kg CO₂e/kg resulted in 10,606.7 kg CO₂e (10.61 tCO₂e) .

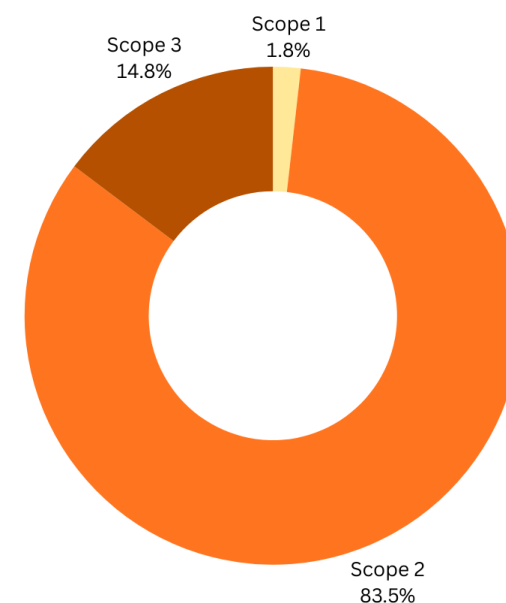
GREENHOUSE GAS (GHG) EMISSIONS *(contd)*

Total Scope 3 emissions

Based on the Scope 3 activities assessed for the reporting period, total Scope 3 greenhouse gas emissions are:

SCOPE 3 CATEGORY	EMISSION SOURCE	EMISSIONS (tCO ₂ e)
Category 3 Fuel- and energy-related activities	Diesel well-to-tank emissions	2.14
Category 7 Employee commuting (work-from-home electricity use)	Electricity consumption associated with remote working arrangements	53.12
Category 5 Waste generated in operations	Disposal of electronic waste	10.61
Total Scope 3 emissions		65.87 tCO₂e

**TOTAL EMISSIONS
(SCOPE 1, SCOPE 2 & SCOPE 3)**
474.26 tCO₂e



WASTE MANAGEMENT

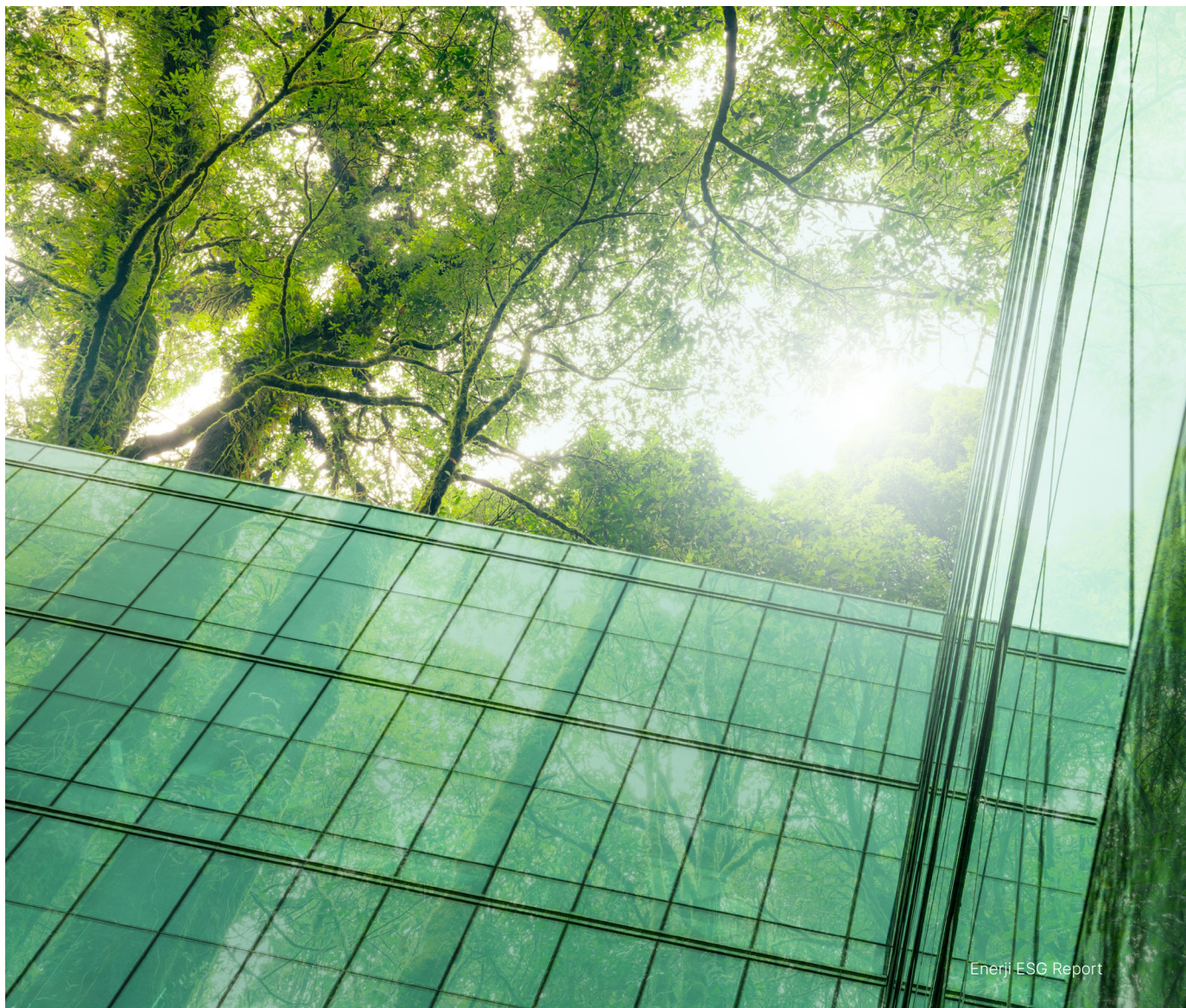
Waste generation at Enerji's offices is primarily associated with routine office operations and the use of IT and electronic equipment. At this stage, the Group's waste-related data coverage is limited to electronic waste (e-waste), for which verifiable disposal information is available.

E-waste generated from select office locations during the reporting period was handed over to an authorised e-waste recycler, **Green India E-Waste & Re-Cycling OPC Private Limited**, for responsible processing and disposal. The quantities disclosed below reflect e-waste handled from locations where data were available during the reporting period.

E-waste disposed of from the following locations:

- Vellore: 670.5 kg
- Tirunelveli: 609.0 kg
- Chennai: 375.0 kg

The total quantity of e-waste recorded as disposed during the first two quarter of FY25–26 amounted to 1,654.5 kg. At present, this represents the only waste stream for which consolidated data is available across Enerji's operations. Visibility into other solid waste generated from office activities remains limited, as such waste is managed through shared infrastructure, co-working facilities, or building-level arrangements operated by third parties. Accordingly, this section reflects only the waste information that can be substantiated based on available records.



SOCIAL

People at the centre of our work

As a knowledge- and technology-driven organisation, Enerji's services are shaped by the skills, commitment, and expertise of its people. The quality and consistency of service delivery across geographies is closely linked to workforce capability, engagement, and professional conduct. Teams across the Group play a central role in supporting client outcomes and maintaining operational continuity.

People practices at Enerji Group are governed through a central human resources function operating at the Group level, with policies and frameworks applicable across all Group entities. The overarching approach to people management is outlined in the HR Sustainability Framework Enerji Group, which defines the scope of HR oversight across the employee lifecycle, including recruitment, learning and development, employee engagement, and workplace well-being. This framework provides a common reference for integrating social considerations into HR practices, while allowing operating companies to administer these practices in line with their specific business contexts.

Guided by this framework, Enerji focuses on creating a supportive and professional work environment, with emphasis on employee development, learning and upskilling, workplace well-being, and inclusive practices. Structured processes are in place to support engagement, performance feedback, and capability building across roles and functions, underpinned by documented HR policies and internal governance mechanisms. By fostering a culture of collaboration, respect, and continuous learning, these practices enable employees to perform effectively, support long-term organisational stability, and ensure consistent, high-quality service delivery across the Group.



HUMAN CAPITAL DEVELOPMENT

Strengthening workforce capability

Human capital development at Enerji Group focuses on building a capable, engaged, and skilled workforce that supports consistent service delivery and organisational stability. As a knowledge-driven services organisation, employee skills, experience, and role-specific expertise are closely linked to operational effectiveness and business performance.

Human resource practices are governed at the Group level through a coordinated approach involving HR representatives from individual companies, ensuring consistency in people-related policies across all entities while allowing limited flexibility to address business-specific operating requirements. HR teams across the Group collectively contribute to the development, interpretation, and periodic review of HR policies, with implementation carried out at the individual company level.

Practices across the Group are designed to support capability building, performance improvement, and continuous learning across roles and levels. These practices are guided by documented HR policies and frameworks, including the HR Sustainability Framework – Enerji Group, which integrates learning and development considerations across the employee lifecycle. Structured processes for performance review, feedback, and development discussions are used to assess role effectiveness and identify learning needs aligned with business priorities.

Performance management is governed by a formal Appraisal Policy that defines eligibility criteria, review cycles, and evaluation processes. Performance reviews are conducted twice annually and provide employees with structured feedback aligned to role expectations and organisational requirements. Appraisal outcomes may inform training needs and, where applicable, compensation revisions, incentives, or role progression, subject to defined approvals.

Learning and development support is provided through policy-led mechanisms and shared knowledge resources. The Self Development Policy enables eligible employees to seek reimbursement support for certification and examination-based learning, while the KLIB Library supports continuous learning through access to books and digital materials. Training needs may also be identified through appraisal discussions and performance feedback.

Enerji Group also encourages structured innovation and continuous improvement through internal initiatives such as the **Innovation @ Grassroot Policy** and the **Keep Challenging Yourself** initiative, which provide mechanisms for employees to propose, implement, and receive recognition for process improvements.

Collectively, performance management, learning support, onboarding programmes, and innovation initiatives form an integrated approach to human capital development at Enerji Group. These processes are intended to strengthen workforce capability and effectiveness in line with the Group's operating needs, available resources, and documented governance frameworks.



DIVERSITY, EQUITY, INCLUSION, AND EMPLOYEE ENGAGEMENT



Fostering belonging and participation

Enerji Group seeks to foster a workplace environment where individuals are treated with fairness, dignity, and respect, and where employees feel supported in contributing meaningfully to the organisation. Considerations related to diversity, equity, inclusion, and employee engagement are embedded within human resource policies and practices across the employee lifecycle, including recruitment, onboarding, career development, performance management, and workplace conduct.

The Group's approach is guided by its **Diversity & Inclusion Policy**, which outlines commitments to non-discrimination and equal opportunity across a range of attributes, including gender, age, disability, religion, marital status, nationality, and background. These principles inform people-related practices and decision-making processes, intending to promote fairness, consistency, and respectful conduct across roles and locations.

Workforce diversity is monitored through internal HR records, with disclosures in this Report covering aspects such as gender composition and representation of persons with disabilities, based on available data. These disclosures reflect current records at the time of reporting and are presented for transparency, without implying targets, performance outcomes, or progress beyond the documented information.

Employee engagement is supported through structured programmes and processes designed to encourage participation, connection, and early integration into the organisation. As part of the onboarding experience, Enerji Group operates the Buddy Connect Program, under which new employees are paired with designated buddies. The buddy provides guidance on workplace processes, organisational culture, and day-to-day queries, helping new joiners acclimate to the work environment. The programme also provides opportunities for new employees to share feedback and raise questions during their early tenure. The **Buddy Connect Program** is governed by documented guidelines that outline roles, responsibilities, and interaction timelines.

Beyond onboarding, engagement and inclusion are reinforced through transparent performance management practices, access to learning and development mechanisms, and structured opportunities for employees to participate in improvement and innovation initiatives. Together, these practices are intended to support collaboration, employee participation, and a sense of belonging within the organisation for one and for all.

Overall, Enerji Group's approach to diversity, equity, inclusion, and employee engagement reflects its focus on fair employment practices, respectful workplace conduct, and inclusive people processes supported by documented policies and internal governance. This approach aligns with the Group's current operating context and available data and forms an integral part of its broader human capital management framework.

DIVERSITY, EQUITY, INCLUSION, AND EMPLOYEE ENGAGEMENT

(contd)

Employee Demographics Overview

INDICATOR	ENERJI SYSTEMS	AMNET CONTENT SOURCE	WE ARE AMNET	SPRINGBORD	TOTAL
Total Employees	49	421	101	338	909
Freelancers	9	51	2	16	78
Women Employees	10	199	21	178	408
Employees (Persons with Disabilities)	0	0	1	1	2
Employees in Hybrid / WFH Mode	28	255	75	220	578
Women in Senior Manager & Above Roles	1	9	1	2	13

Data presented above is based on internal HR records for permanent employees across Enerji Group entities. Freelancers are disclosed separately and are not included in workforce composition percentages. Hybrid and work-from-home figures reflect prevailing work arrangements during the reporting period and have been calculated using an average across two consecutive quarters to account for variations in work patterns.

DIVERSITY, EQUITY, INCLUSION, AND EMPLOYEE ENGAGEMENT

(contd)

Workforce Demographics Snapshot



WORKFORCE GOVERNANCE SNAPSHOT

From a governance perspective, workforce composition and work arrangements are monitored through internal HR records and sustainability-related datasets. Based on available data, women represent approximately 45% of the total employee strength. Around 60% of employees operate in hybrid or remote working arrangements across Group entities.

Women in senior management roles account for approximately 3% of women employees, representing around 1–2% of the total workforce, based on current records. As per available internal data, two employees are identified as persons with disabilities (PwD) within the organisation.

In addition to permanent employees, Enerji Group engages freelancers across select functions to support project-based and specialised work requirements. The use of freelancers enables access to a broader and more diverse talent pool, including individuals who may prefer flexible or non-traditional work arrangements. This model supports operational agility while creating opportunities for skilled professionals to contribute to the Group's work without full-time employment.

These disclosures are derived from internal HR data and are presented to provide transparency on workforce composition at the time of reporting, without implying targets, performance outcomes, or forward-looking commitments.

GENDER COMPOSITION OF EMPLOYEES (45% WOMEN)



EMPLOYEE BENEFITS

Supporting employee well-being and work arrangements

Enerji Group's employee benefits framework is designed to support employee well-being, work-life balance, and practical needs across different stages of employment. Benefits and support mechanisms are governed by internal human resource policies and are administered in line with applicable laws, eligibility criteria, and internal approvals at the individual company level.

The Group provides a structured framework to support planned time off, health-related needs, parental responsibilities, and personal circumstances, in accordance with internal HR policies. These provisions are intended to support employees during significant life events, subject to defined policy conditions.

In recognition of evolving work models, Enerji Group supports remote and hybrid working arrangements through defined reimbursement mechanisms. This includes reimbursement support for electricity and internet usage for eligible employees working from home, as well as home office setup support, in line with internal guidelines. These measures are intended to enable continuity of work while recognising the distributed nature of the workforce.

For roles involving night or extended working hours, the Group provides night shift allowances and food allowances, where applicable and in accordance with internal policies and operational requirements.

In addition, Enerji Group provides health insurance coverage to employees through either group medical insurance or coverage under the Employees' State Insurance (ESI) scheme, as applicable based on employee eligibility and statutory requirements. Coverage scope, eligibility, and benefits are governed by insurer terms, statutory provisions, and internal policy guidelines.

The Group has also established a trust to support the education of children of employees who pass away while in employment with Enerji Group, as part of its commitment to employee welfare and long-term support for affected families.

Details of specific entitlements, eligibility conditions, and administration processes are defined within internal HR policies and are communicated to employees through established HR channels.

Workplace Conduct, Safety, and Well-being

Enerji Group recognises the importance of maintaining a work environment that supports employee well-being, dignity, and responsible conduct. Considerations related to workplace safety, physical and mental well-being, respectful behaviour, and appropriate work practices are embedded within the Group's people and operational processes, in line with applicable laws and internal guidelines.

For office-based operations, employee well-being is supported through building-level infrastructure and facilities, particularly where offices operate within shared or co-working environments. These arrangements include basic physical safety measures, emergency preparedness protocols, and occupational health provisions managed in coordination with facility operators. Office premises are also equipped with CCTV surveillance systems as part of standard safety and security arrangements, supporting incident prevention, monitoring of common areas, and adherence to workplace conduct and safety policies. Where applicable, attention is given to ergonomic workplace design and safe digital working environments to support sustained employee comfort and productivity. CCTV systems are used in accordance with applicable laws and internal policies and may support the identification and investigation of serious policy violations, with appropriate disciplinary action taken where required.

The Group's approach to well-being extends beyond physical safety to include preventive and supportive measures. Employees have access to preventive healthcare initiatives and stress management or well-being sessions conducted periodically, aimed at supporting overall health awareness. Additional support mechanisms, including access to mental health helplines and counselling services through external



partnerships, are available to employees to address emotional and psychological well-being needs.

Enerji Group also encourages practices that support physical activity and healthy lifestyles. Wellness-related initiatives, such as internal challenges or awareness programmes, are used to promote movement, engagement, and positive health behaviours among employees, recognising the diverse working arrangements across the organisation.

In hybrid and remote working contexts, the Group focuses on enabling safe and sustainable work practices through appropriate role design, managerial oversight, and clarity of expectations. Remote work is supported through defined guidelines, including reimbursement mechanisms for electricity and internet usage, to enable continuity of work while recognising the distributed nature of the workforce.

From a sustainability and well-being perspective, Enerji Group encourages responsible commuting practices where feasible. Measures such as carpooling, remote work arrangements, and reduced commute intensity are promoted as part of broader efforts to support employee well-being while also contributing to reduced environmental impact associated with daily travel.

Enerji Group places strong emphasis on fostering a respectful, inclusive, and safe workplace culture. In compliance with the Prevention of Sexual Harassment (POSH) Act, 2013, the Group has constituted an Internal Committee with representation that includes an external independent member. The Group has established defined grievance redressal mechanisms to prevent and address inappropriate workplace behaviour, supported by internal policies, awareness initiatives, and regular training programmes for employees and committee members.

Given the nature of certain service offerings, some projects may involve engagement with sensitive or adult-oriented content, which requires careful and responsible handling. In such cases, work allocation and review processes are structured with supervisory oversight, role-based decision-making, and defined safeguards to protect employee well-being. Participation in sensitive content-related work is governed by internal guidelines, including clearly defined restrictions, review protocols, and support mechanisms.

Overall, workplace conduct, safety, and employee well-being at Enerji Group are overseen through defined management structures and HR governance processes, with involvement of senior management in policy oversight and decision-making where required. These practices reflect the Group's current operating context and its commitment to maintaining a safe, respectful, and supportive working environment across office-based, hybrid, and remote work arrangements.

COMMUNITY ENGAGEMENT

Through our non-profit arm, **The Enerji Projekt** (established in 2011), Enerji Group undertakes community initiatives independent of its commercial activities. Guided by the vision of “**pursuance of passion irrespective of the odds**,” the organisation contributes to inclusive development by enabling opportunity, supporting passion-driven growth, and addressing essential community needs. The work is organised around thematic focus areas that reflect long-term engagement, informed by internal records and periodic newsletters.

Community health, hygiene, and child well-being

The Enerji Projekt also undertakes welfare and health interventions in underserved settings, including:

- Installing and maintaining water purification systems in government-run and aided schools across Tamil Nadu.
- Constructing sanitation facilities for girl students in select schools.
- Conducting awareness sessions on hygiene, nutrition, and healthy living.
- Creating child-friendly recreational play areas in hospitals and blood banks, providing supportive spaces that encourage social interaction, creativity, and emotional well-being for children undergoing treatment.

Environmental collaborations

In partnership with local organisations, the Enerji Projekt supports environmental and community well-being initiatives such as tree plantation drives to strengthen urban green cover.

Youth and Sports Development

A significant share of community engagement focuses on youth development by identifying and supporting underprivileged children with strong potential in sports and visual arts who lack access to resources, training, or funding. Support spans multiple disciplines and geographies, enabling participation at local, national, and international levels. The initiatives emphasise discipline, sustained effort, and personal development, with progress tracked through continued engagement over time.

Passion Funding Programme

A flagship initiative, the **Passion Funding Programme**, supports young athletes across disciplines, including athletics, football, discus throw, javelin throw, chess, and hockey. Support includes coaching access, funding, and structured development plans created with coaches and mentors. The programme currently supports 15+ young sportspersons at different stages of their development.

Over the years, several supported individuals—particularly in competitive sports—have achieved notable milestones, reflecting the organisation's emphasis on sustained support, mentorship, and access, rather than one-time assistance.





Miss A. S. Sharvaanica: A Rising Star in Indian Chess

At just nine, A. S. Sharvaanica has been selected to represent India at the FIDE World Cup 2025 in Batumi, Georgia.

Her rise began with a record-setting 11/11 at the Under-7 National Championship in Gujarat. She then lit up the Asian School Championships in Sri Lanka, completing a rare “golden hat-trick”—perfect scores in Classical, Rapid, and Blitz, unbeaten 23/23, an Asian record. More honours followed: five gold and one silver at the Asian Youth Championship in Dubai, two gold at the Commonwealth Championships in Malaysia, and a defining moment at the World Championships in Albania as the Indian national anthem played for her.

Now the youngest Woman Candidate Master in Asia and the youngest Indian female to cross 2000 Elo, she has already won 17 gold medals for India—a journey powered by discipline and fearless ambition.

All India Sports Council of the Deaf

Mr. Muhammad Ali and Mr. Jawahar (Deaf Volleyball) were selected in the 10th National Deaf Sub Junior & Junior and 27th National Deaf Senior Sports Championships 2025–2026—Volleyball, and included in the selected name list of probables for the All India Sports Council of the Deaf XXV Summer Deaflympics, Tokyo, Japan, 15–26 November 2025.



GOVERNANCE AND IT

Strengthening trust through responsible governance and technology practices

Governance at Enerji Group is built on a foundation of ethical conduct, accountability, and responsible management of technology-enabled operations. As a multinational provider of content, data, and design services, the Group operates in environments where client trust, information security, and operational resilience are critical to business continuity. Governance structures are therefore designed to support consistent decision-making, risk management, and compliance across Group companies, while reflecting the digital-first nature of the business.

Oversight of governance and technology practices is supported through documented policies, defined roles and responsibilities, and internal control mechanisms that apply across Enerji Group entities, including Amnet ContentSource Private Limited, Amnet Smartshoring Services Private Limited, Springbord Systems Private Limited, and Enerji Systems Private Limited. These frameworks guide how the Group manages ethical conduct, data protection, information security, business continuity, and the responsible use of emerging technologies.

Information Security and Data Protection

Enerji's information security programme is a core element of the Group's governance framework. The Group processes client-provided data, proprietary content, and internal business information as part of service delivery and protects this information through an Information Security Management System (ISMS) aligned with internationally recognised standards. Amnet ContentSource Private Limited, together with relevant Group entities and delivery locations, is certified under ISO/IEC 27001:2022 for its ISMS. The certification covers end-to-end content solutions, including content production, editorial services, content technology, compliance services, and associated enabling functions, across multiple operating locations in India. Certification is maintained through periodic surveillance audits and reflects the implementation of information security controls as documented in the Statement of Applicability.

The ISMS is supported by documented IT and information security policies that define the Group's operational controls. These policies address access management, logging and monitoring, backup procedures, vulnerability management, network security, and segregation of environments. The IT Operations Policy sets formal procedures for system changes, malware protection, data backups, logging and monitoring, vulnerability assessments, and environment segregation, with clear accountability assigned to IT and information security leadership.

Enerji's approach to data protection is guided by documented Data Protection and Privacy Policies that set expectations for how personal data and confidential information are collected, processed, stored, transferred, and protected across the Group. These policies apply to client data, employee information, and other personal data processed through operations.

The Personal Data Protection Policy establishes principles aligned with applicable data protection requirements, including lawfulness, fairness, transparency, data minimisation, purpose limitation, and confidentiality. Oversight and compliance responsibilities are defined and supported through designated roles, including the Data Protection Officer, along with IT leadership and senior management. Documented processes are in place to manage data subject rights, cross-border data transfers, breach response, and third-party data processing arrangements.

The Group maintains a structured approach to incident and breach management. Suspected or confirmed breaches are investigated and escalated in line with internal incident response protocols, and serious or wilful violations of data protection requirements may result in disciplinary action, including termination, in accordance with internal procedures and applicable law. The effectiveness of information security and data protection controls is supported through periodic internal audits and reviews, and complemented by the Group's Data Privacy Policy, which governs information handling across digital platforms, client interactions, and internal systems to promote transparency and secure management throughout the information lifecycle.

GOVERNANCE AND IT *(contd)*

Business Continuity and Service Resilience

Given the reliance on technology and distributed delivery models, business continuity and service resilience are key governance priorities for Enerji Group. The Group has established a Business Continuity Planning (BCP) framework that applies across Group entities and locations. The Business Continuity Planning Policy defines processes for incident preparedness, response, recovery, and post-incident review, with a focus on protecting people, systems, data, and business-critical operations.

The policy establishes defined governance structures, including a Business Continuity Planning Committee and an Emergency Response Team, with escalation mechanisms and accountability extending to senior leadership. Regular risk assessments, business impact analyses, and continuity planning activities support preparedness for operational disruptions, including technology failures, security incidents, and external events.

In addition, IT Service Continuity Management is governed by a dedicated policy aligned with ISO/IEC 27001 and ISO 22301 principles. This framework focuses on ensuring the resilience and recoverability of critical IT services, defining recovery time objectives, recovery point objectives, and service restoration processes. IT continuity planning is integrated with broader business continuity efforts to support uninterrupted service delivery during disruptive events.

Responsible Use of Artificial Intelligence

Artificial Intelligence is increasingly relevant to Enerji's service offerings and internal workflows. Recognising both the opportunities and risks associated with AI, the Group has established a formal Ethical Use of Artificial Intelligence (AI) Policy and an AI Usage Policy. These policies apply across all Group companies, business units, and geographies, and govern the use of AI tools in both client-facing and internal activities.

The policies define clear expectations around client consent, tool approval, data protection, human oversight, and transparency. AI tools are subject to approval by the Information Security function prior to use, and client permission is required where AI is applied in project delivery. AI-generated outputs are subject to mandatory human review, and confidential or client data is not permitted to be processed through unapproved or public AI platforms. These controls are designed to ensure that AI use aligns with ethical standards, client requirements, and information security obligations, without compromising trust or confidentiality.

Ethical Screening and Business Conduct

Enerji Group's governance framework also includes an Ethical Screening and Exclusion Policy that guides decisions related to client, vendor, and partner engagements. This policy reflects the Group's commitment to responsible business conduct and risk management across its value chain.

Ethical screening considerations include respect for human rights, avoidance of forced or child labour, non-discrimination, environmental responsibility, anti-corruption practices, and avoidance of activities that pose significant social or environmental harm. The policy is applied as part of relevant onboarding and engagement processes, helping the Group assess alignment with its values and manage reputational and compliance risks associated with third-party relationships.

Governance in Practice

Overall, Enerji's governance and IT practices are designed to support ethical operations, responsible technology use, protection of information, and operational resilience across its global delivery model. The frameworks described above reflect the Group's current operating context and documented practices, providing a structured basis for managing risk, safeguarding stakeholder trust, and supporting consistent service delivery across business units.

CLOSING NOTE

This Sustainability Report represents a consolidated view of Enerji Group's current environmental, social, and governance practices, based on information available at the time of reporting. The disclosures presented reflect existing policies, governance structures, and operational practices across the Group, with an emphasis on accuracy, transparency, and alignment with the nature of the business.

As a digital-first services organisation, Enerji Group's sustainability considerations are closely linked to responsible governance, people practices, ethical use of technology, information security, and the management of environmental impacts associated with office-based operations. Where data availability, system maturity, or operational boundaries limit the scope of disclosures, these limitations have been explicitly stated to ensure clarity and avoid assumptions.

This Report is intended to serve as a reference point for internal stakeholders and external audiences, supporting a clearer understanding of how sustainability-related considerations are currently embedded within Enerji Group's operations. It establishes a baseline that can inform future efforts to strengthen data consistency, enhance internal coordination, and deepen oversight across ESG-related areas, as systems and processes continue to evolve.

Enerji Group is committed to strengthening its sustainability reporting practices and intends to publish a Sustainability Report on an annual basis going forward. Building on this first report, the Group aims to progressively enhance the depth, consistency, and comparability of disclosures over time, supported by improvements in data systems, internal processes, and governance oversight.

Looking ahead, Enerji Group expects sustainability considerations to remain closely integrated with business operations, governance practices, and decision-making processes. As internal capabilities mature and data visibility improves, the Group anticipates being better positioned to refine disclosures, respond more effectively to stakeholder expectations, and continuously improve the quality and relevance of its sustainability reporting, while remaining grounded in its operating context and governance framework.





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Energizing Relationships

Springbord

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