

May 12, 2024

To,
BSE Limited
Corporate Relationship Department,
Phiroze Jeejeebhoy Towers
Dalal Street,
Mumbai-400001.

Scrip Code: 543284
Symbol: EKI

Subject: Investor Presentation.

Dear Sir(s),

Pursuant to regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith a copy of Investor Presentation of the Company on the Audited Standalone and Consolidated Financial Results for the quarter and financial year ended March 31, 2024.

The Investor Presentation may also be accessed on the website of the Company at www.enkingint.org

Kindly take the above information on records.

Thanking you,

Yours Faithfully
For EKI Energy Services Limited

Itisha Sahu
Company Secretary & Compliance Officer

Encl: a/a



CARBON NEUTRAL COMPANY

EKI Energy Services Limited



Investor Presentation FY'24

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- 2 **Financial Performance**
- 3 **Key Strategic Initiatives**
- 4 **Future Outlook and Business Opportunities**
- 5 **Environment and Social Initiatives**



COMPANY OVERVIEW

Vision Statement

“

Imagine a 'Net-Zero' world. A world where humanity has come together and defeated the climate crisis. Where sustainability is prime consideration in all human activity. Where, through focused innovation, both technological progress and energy generation are in harmony with the environment.

At EKI, we believe that if we lead by example and enable communities to take positive collective actions, we can bring about this ideal world. A low-carbon, Net- Zero, sustainable world where the environment doesn't need protection. This is the dream that spurs us on everyday.

”

3,500+ Clients
40+ Countries

200+ Employees

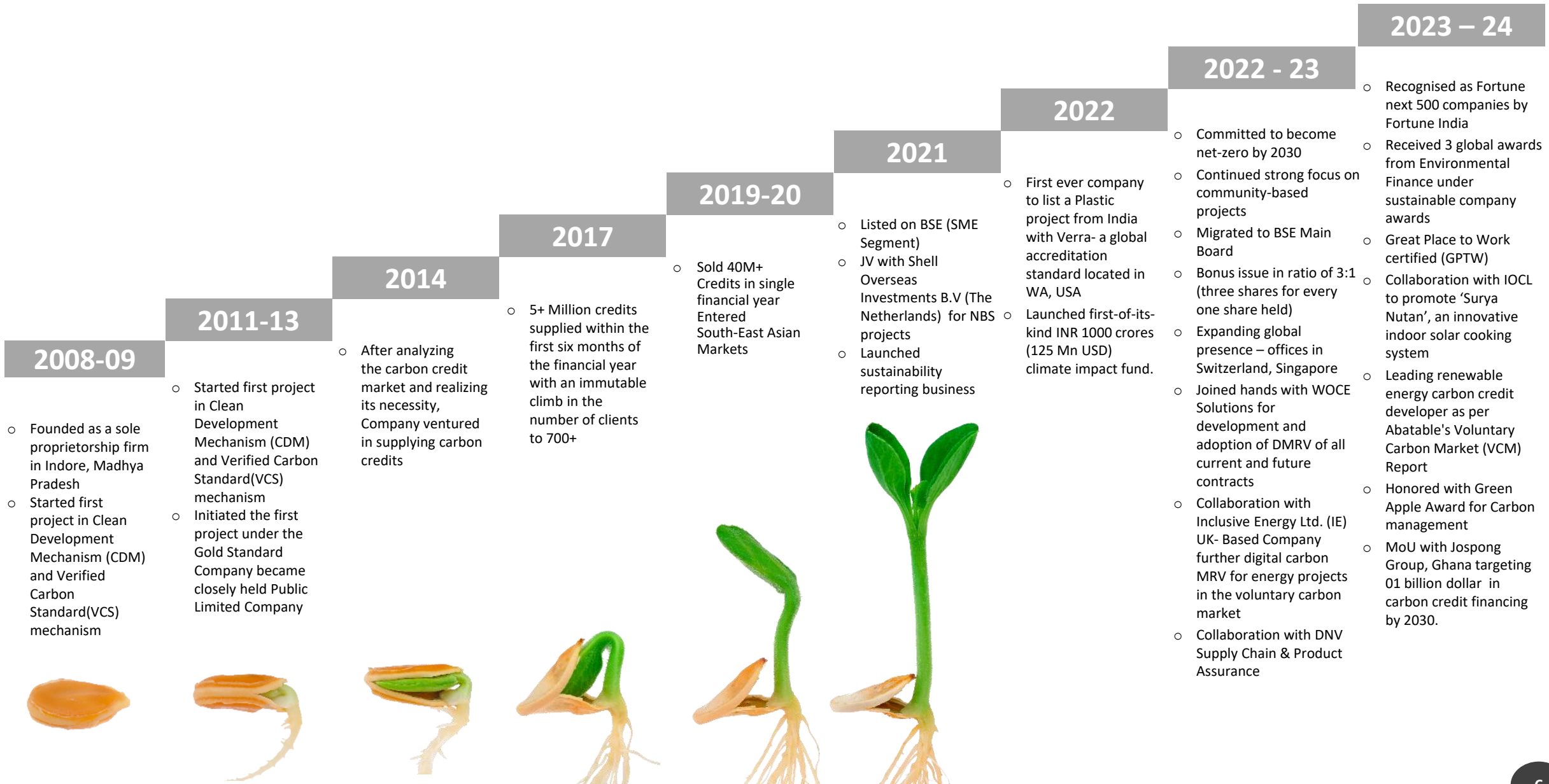
Collectively leadership has
60+ years of experience in
carbon markets

200+ Mn credits mobilised

1000+ Projects



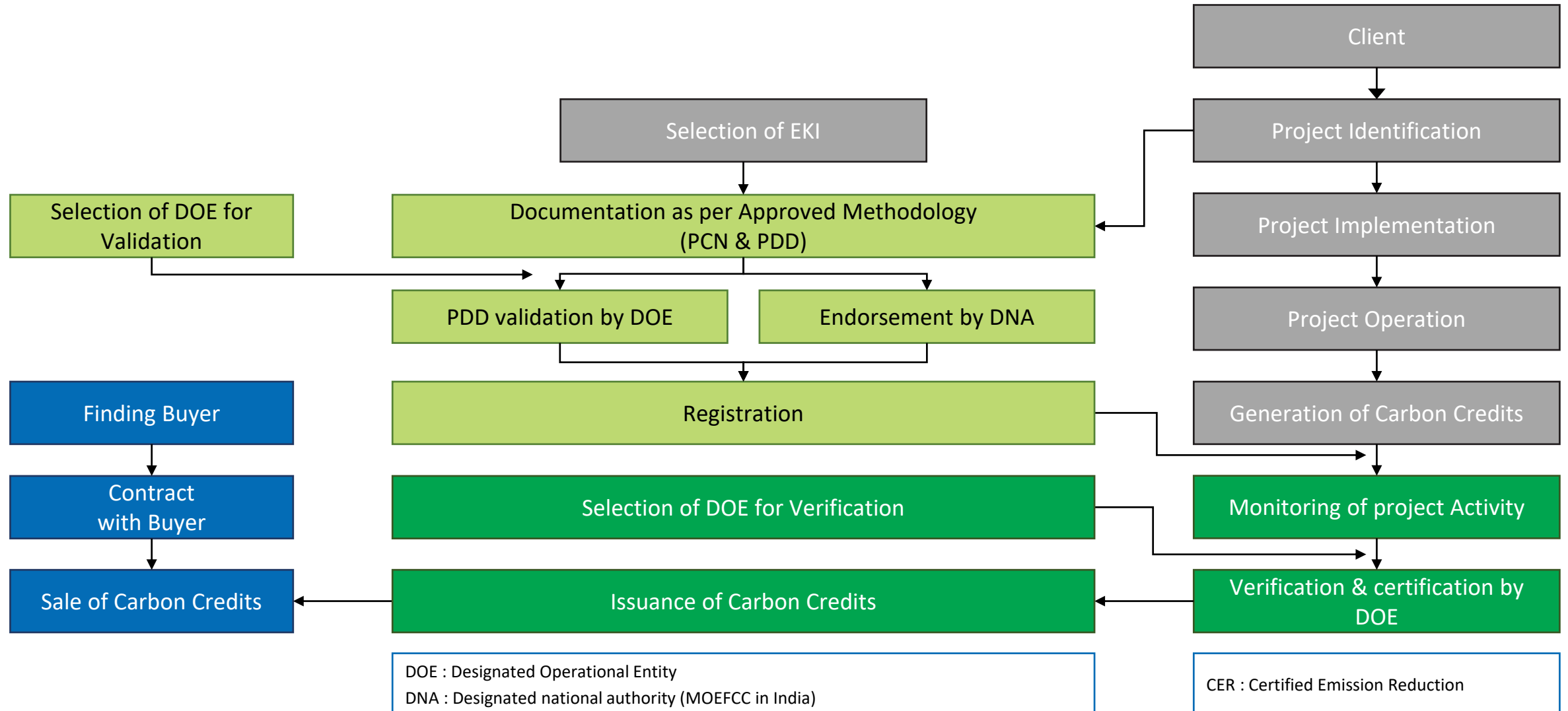
Our Growth Journey: Celebrating 14 Years of Success



Business Process for Carbon Credit Development



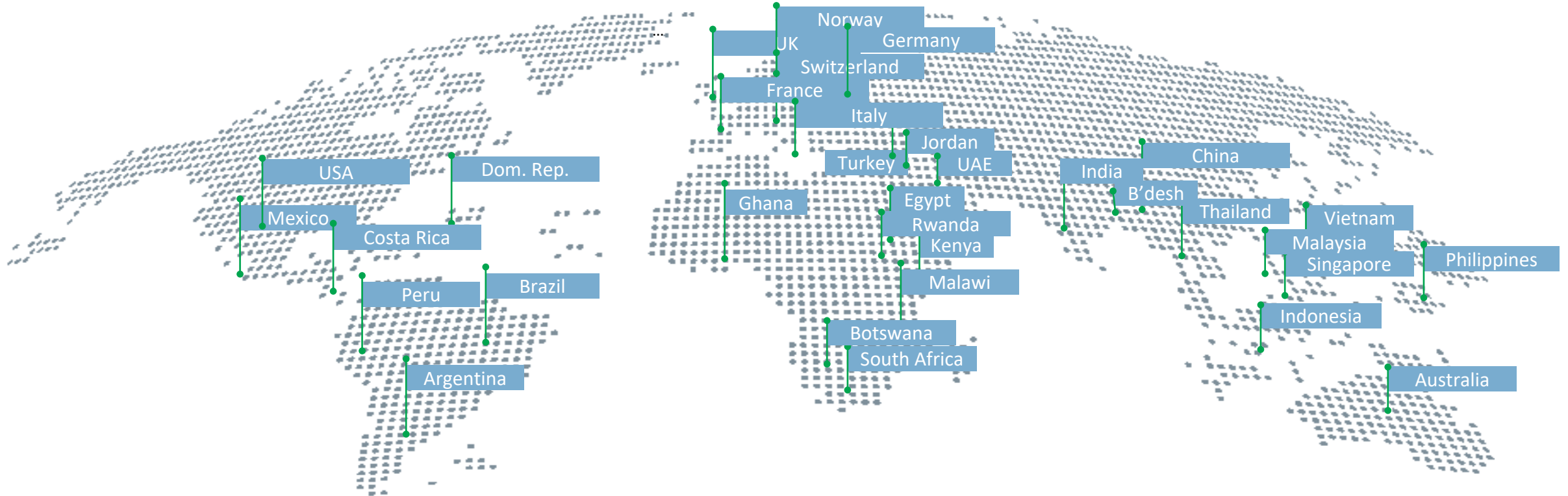
Project Owner role including selection of EKI
 Validation + Registration Process
 Verification & Issuance Process
 Sale of Carbon Credits



A Truly Global Company With Leading Market Share...



Global presence



Verticals

Carbon Consulting and Offsetting
~18mn credits mobilized (FY23-24)

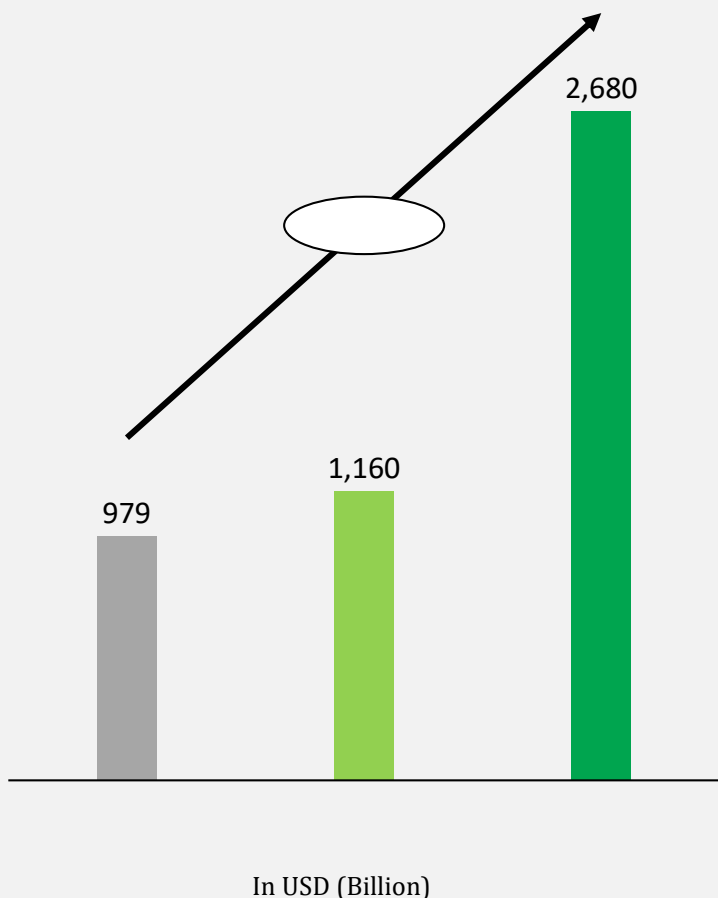
Project Development
INR ~104 cr. Deployed for community-based project (CAPEX)

ESG & Net-Zero consulting
~73% growth in unique client (YoY)

JVs and subsidiaries



The global carbon credit market traded value was US\$978.56 billion in 2022. The market is expected to reach US\$2.68 trillion by 2028 at a CAGR of 18.23% during the forecast period of 2023-2028.



Growth Drivers

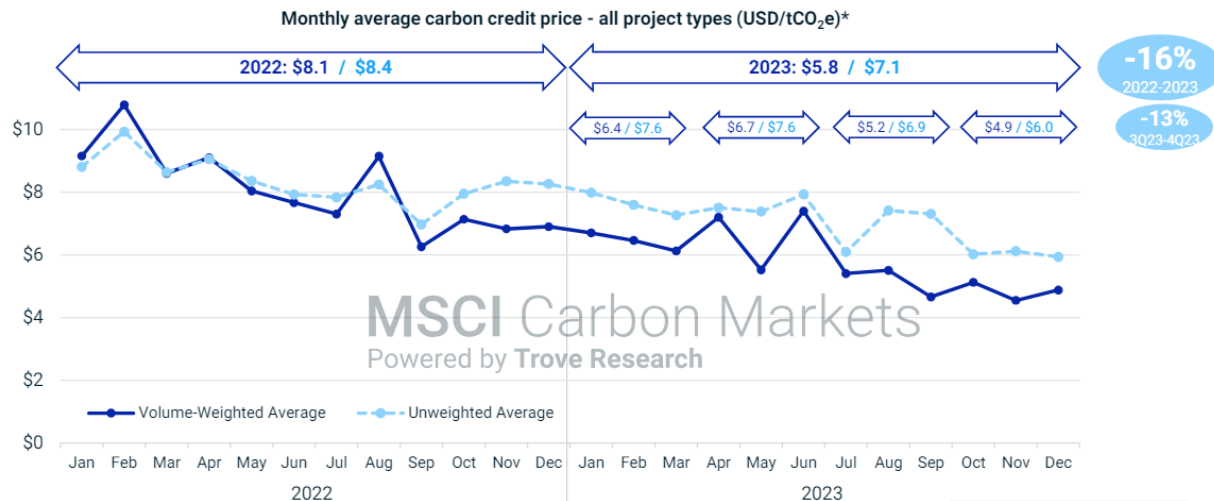
- Increasing regulatory and stakeholder pressure on global corporations to lower emissions. These trends are driving demand for carbon credits.
- According to a report by the Energy & Climate Intelligence Unit and Oxford Net-Zero, 21% of world's largest public companies have committed to a Net-Zero target. Increase in adoption of Net-Zero targets are also contributing to the market growth.
- Increasing the nationally determined contributions (NDC) net-zero targets of countries are also expected to further contribute to the demand for carbon credit.
- The emergence of carbon credit rating agencies would help to address one of the biggest hurdles in the VCM- the ability of market actors to assess "quality"

Carbon market in India

- The Energy Conservation (Amendment) Act 2022 enabled regulators to form the regulation policy as well as the policy framework to set up India's national emission trading system.
- India is currently in the process of developing a regulated Cap and Trade emission trading market, which will restrict **trade of 'carbon credits certificates'** among the obligated businesses, following the practices of similar operational markets in other parts of the world.
- The inclusion of the Offset Market and provision for non-obligated entities to participate in CCTS is a progressive step that will usher in new opportunities for Indian decarbonization project developers within the national carbon market.
- By creating a market for carbon credits, the government incentivizes emission reductions and encourages the adoption of cleaner technologies and practices.

One of the main catalysts behind this downward trend was the tough macroeconomic environment, which led to stagnation on the demand side in late 2022. In 2023 the market scenarios showing further slowdown with 25% reduction in credit issuance in comparison to 2021; with increasing trend of demand of current vintages, creating a substantial credit assets of older vintages losing its valuation and marketability. The situation is further getting aggravated with geo-political conflicts not getting resolved, but expanding.

Prices of Credit Continue to Slide but Gradient Reduces



Finally, increased public and media scrutiny – particularly, claims of “greenwashing” and the growing countertrend of “greenhushing” – continue to discourage corporations from decisive action on their decarbonization initiatives.

Combined, all these factors together have led to sustained downward price pressure on carbon credit prices well into 2023.

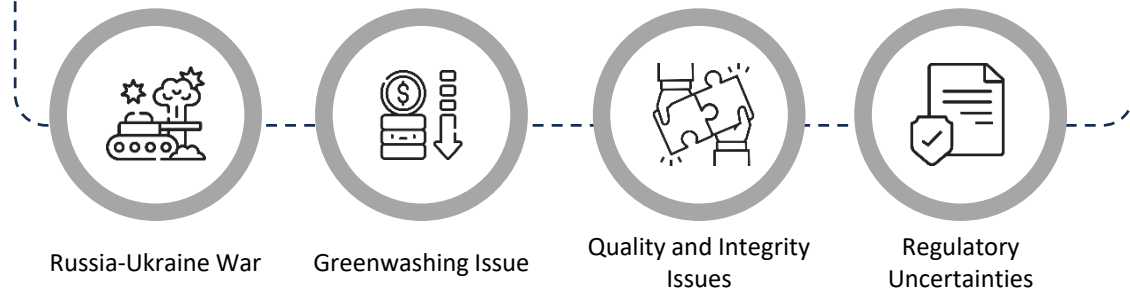
Another source of downward pressure on carbon prices was the poor outcome for the international compliance markets at COP28.

While there’s some progress on Article 6, the conference failed to fully iron out the details of the intergovernmental carbon credit trading system that the Paris Agreement sets out.

This lack of progress has led to some uncertainty from corporations regarding the quality and integrity of credits on the markets. It also brought doubts on the acceptable proportion of carbon offset credits in their net zero plans.

Voluntary Carbon Markets: Steps towards Stabilization & Growth

Causes

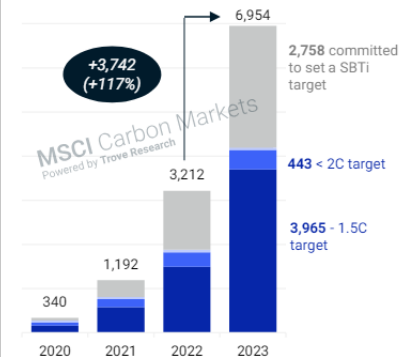


Market Correction

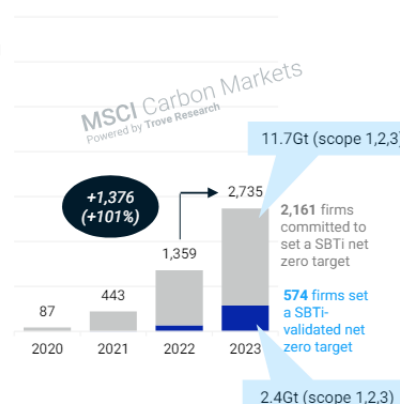
- ICVCM and VCMi led market credibility improvement is taking steady steps forward
- Upwards trend of Companies are continuing with serious climate commitments
- Ambitious Neutrality & NetZero goal of Parties and Businesses will massively increase demands of quality credits, especially Sequestration Credits
- 2023 ends with one of the highest monthly retirements of credits
- Interests and investments in Removal technologies are growing
- Emergence of more national and regional ETS (e.g. Indian CCTS) will enhance localized Credits demands
- International trade carbon taxation (e.g. CBAM of EU) and sectoral decarbonization mechanism (e.g. CORSIA, IMO GHG) will enhance demand of quality credits
- Voluntary Market strengthen its footholds as ITMOs among frustration of Art 6 talks

Companies are continuing to make climate commitments

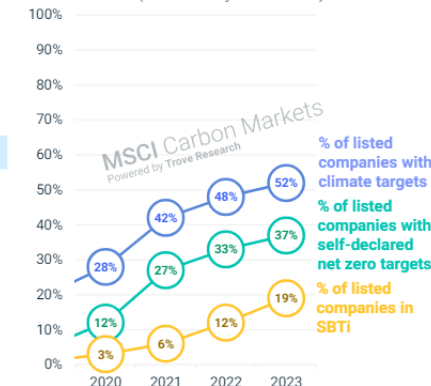
Number of companies with a SBTi emissions reduction target



Number of companies with a SBTi net zero target

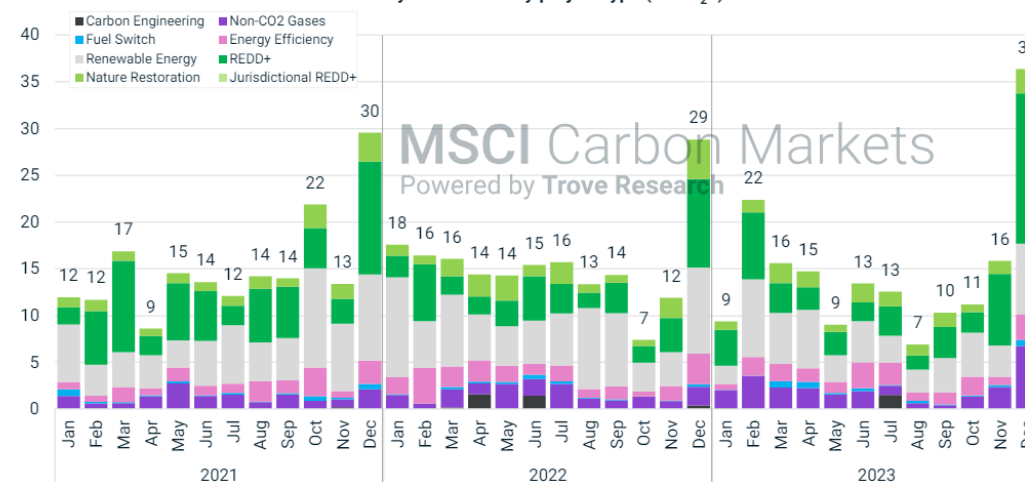


Percentage of listed companies that have set a climate target (~9.5k firms)
(Provisional year-end data)



2023 ended with a record number of monthly retirements

Monthly retirements by project type (MtCO₂e)



International Clients



THE WORLD BANK

World Bank Group



**International
Monetary
Fund (IMF)**

**International Monetary
Fund**



UNOPS

**The United Nations
Office for Project
Services**

SIEMENS

Ingenuity for life

Siemens AG, Germany



Statkraft

Statkraft Energias



KenGen

Energy for the nation

**Kenya State Electricity
Generation Company,
Kenya**



Shell, Singapore



**Volkswagen,
Germany**



e n e r g y

DEVELOPMENT CORPORATION

**Burgos Wind Farm,
Philippines**



**BITEXCO
GROUP**

Bitexco Group



**Pacific Light,
Singapore**



XUAN THIEN GROUP

Xuan Thien Group



Halcom Vietnam JSC



Southern Hydropower JSC



Ortadoğu (Turkey)



Vitol



TotalEnergies

Total Energies



MACQUARIE

Macquarie Group



IDCOL

IDCOL Bangladesh



**EGCO
GROUP**

EGCO (Thailand)

National Private Sector Clients

Indian Conglomerates

MNCs with Indian presence

National Public Sector Clients



NTPC



NHPC



Airports Authority of India



Indore Smart City Development



Oil and Natural Gas Corporation



Gail



Central Water & Power Research Station



Ordnance Factory Board



Balmar Lawrie & Co.



Rajasthan State Mines and Minerals

International partnerships provides us a platform for product innovation

Carbon Markets Association of India

Carbon Markets Association of India
(CMAI)

CLIMATE CHALLENGES
MARKET SOLUTIONS

Membership with IETA (International
Emissions Trading Association)

Confederation of Indian Industry

Membership with Confederation of
Indian Industry(CII)

Federation of Indian Chambers
Of Commerce and Industry

ACHIEVEMENT 2023
MEASURE ● GOLD
REDUCE ● SILVER
CONTRIBUTE ● GOLD
JOINED 2016

Participant of UNFCCC CNN

Membership of Project Developer
Forum

Our Association and Empanelment (Cont'd)



RECS International



I am SME of India



Accredited with BEE ESCO INDIA



Solar Prosumer Turkey



Services Exports Promotion Council



Alliance for an Energy Efficient Economy



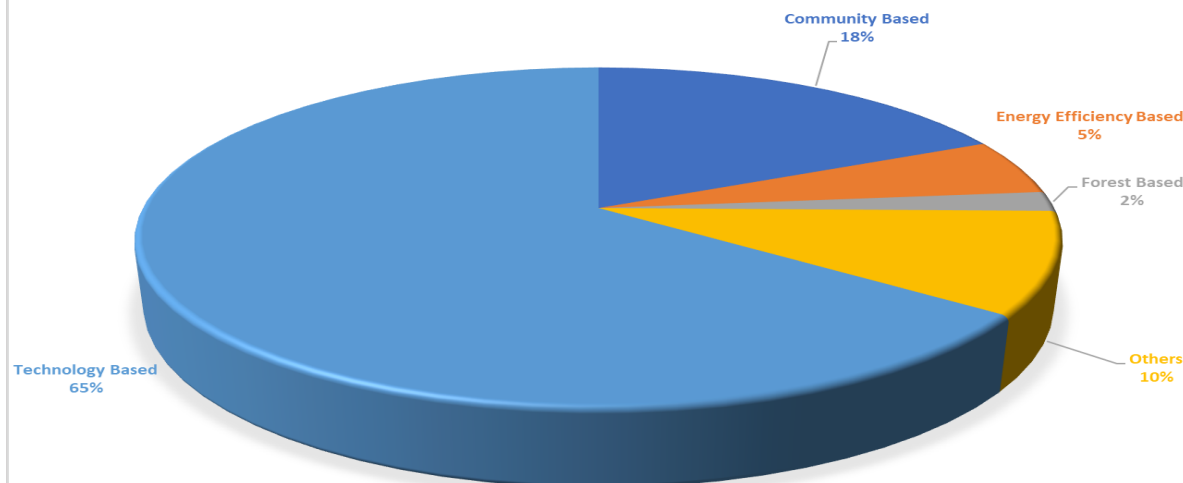
FINANCIAL PERFORMANCE

Consolidated Financial Performance – Q4 and FY'24



Particular (Rs. In Crores)	Q4 FY24	Q4 FY23	Q3 FY24	FY24	FY23
Revenue from Operations	77.88	99.80	43.52	263.39	1,286.45
Purchase of stock-in-trade	19.33	144.86	32.80	117.31	1,009.49
Cost of Material Change	-0.29	3.36	1.34	1.25	13.42
Changes in Inventories	68.00	-39.79	13.62	183.52	-113.82
Employee Benefits Expense	9.08	10.97	8.78	37.65	54.38
Other Expenses	16.79	40.51	9.72	55.30	160.61
EBITDA	-35.02	-60.11	-22.75	-131.63	162.37
EBITDA %	-44.97%	-60.23%	-52.29%	-49.98%	12.62%
Depreciation and Amortisation Expense	1.61	0.88	1.30	5.28	3.98
Finance Costs	0.21	0.82	1.03	3.03	5.66
Other Income	7.76	3.97	1.67	10.76	12.87
PBT	-29.09	-57.83	-23.41	-129.19	165.60
PBT Margin	-37.35%	-57.95%	-53.81%	-49.05%	12.87%

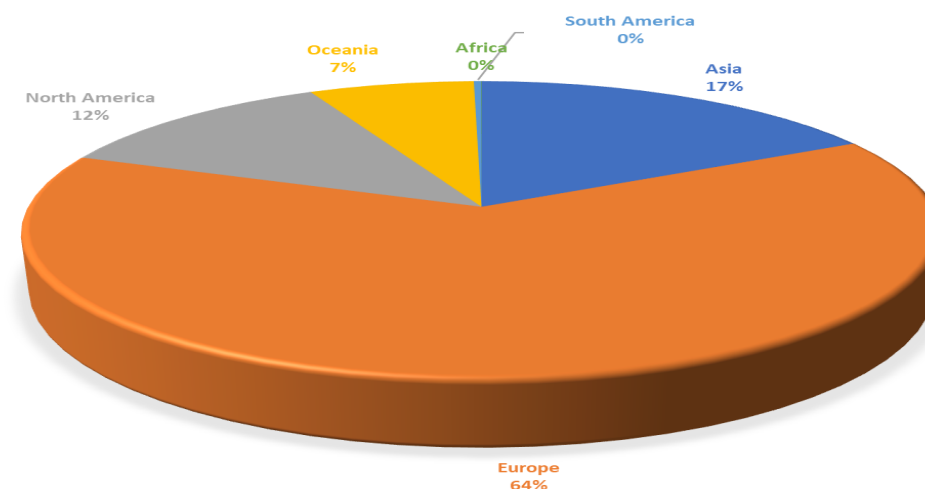
Stock in hand: ~ 10 Mn Credits (FY 24)



Inventory Monetization

- Even in the sluggish market conditions, EKI could successfully monetize its inventory
- Continuing to actively expand portfolio to include a wider variety of credits to mitigate risk of price volatility in credits associated with a particular technology.

Geographic dispersion of Sales: ~ 18 Mn Credits (FY 24)



Diversified Sales

- Geographic footprint of sales continues to remain balanced and global.
- Key regions contributing to sales remain Europe and Asia, together contributing ~80% of the sales by volume
- By cultivating clients around the globe, EKI mitigates the risk of demand falling off in a particular geography.



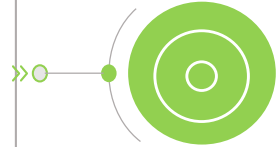
KEY STRATEGIC INITIATIVES

Key Strategic Initiatives

SATISFACTION AND SUSTAINABILITY

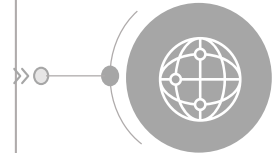
KEY TO GROWTH

In addition, the Company is constantly looking for new growth avenues including acquisitions/partnerships to play a bigger role in global carbon asset management



1. Strengthening presence across the supply chain

EKI is strengthening backward integration by carbon credit project development. EKI is also building 360-degree MRV capabilities through digital verification and on-ground checks.



2. Increasing our brand's presence in key markets

Company will continue to expand its end-user client base in the developed countries such as Germany, U.S.A and Australia. Through international events and media outreach, it seeks to highlight its brand in these geographies, particularly in hard-to-abate sectors.



3. Diversifying our business

EKI has undertaken various steps to ensure extension and diversification in its operations by foraying into new products thus providing a wider ambit of service to all existing and potential clients



4. Implementation of robust corporate governance

- Appointment as a advisor to BOD of Mr. Amit Garg, professor IIM-A and expertise in climate change, and sustainable development will lead to good corporate governance in organization.
- For strong IFC, Company is in process of implementing comprehensive SOP for smooth & controlled functioning



1. Strengthening Supply Chain: Backward Integration

WE ARE THE LARGEST BIOMASS-BASED COOKSTOVE MANUFACTURER IN THE WORLD



Achievement:

- ~2 mn cook stoves distributed cumulatively in India & Africa till date

GHG REDUCTION TECHNOLOGIES PVT. LTD.

- ✓ Strengthening backward integration of carbon credit supply chain through community-based projects
- ✓ Started manufacturing cook stoves in Nashik plant in April 2022
- ✓ Multiple benefits including
 - Emission reduction through reduced firewood consumption
 - Forest and biodiversity conservation
 - Community upliftment through employment creation
 - Savings in health cost, indoor air quality enhancement
- ✓ New capabilities enable Company to cater to high growth sector of cookstove based credits



Manufacturing facility capability

Nashik

4 Mn+ cookstoves per annum

A Step Towards Providing a Cleaner and More Sustainable Alternative to Traditional Coal

GHG REDUCTION TECHNOLOGIES PVT. LTD.



✓ GHG Reduction Technologies Private Limited and Thermax Onsite Energy Solutions, Pune, entered into a manufacturing and supply agreement where latter will ensure an uninterrupted daily supply of biomass fuel. This green biofuel facility also benefits local farmers, as agricultural waste serves as a raw material for the production process.



✓ Briquettes, being a substitute for coal, can be directly used in boilers and furnaces thereby minimizing the reliance on conventional coal. The use of briquettes also plays a crucial role in reducing biomass burning in farm fields, further contributing to the abatement of local environmental pollution.

✓ Inauguration of our new Biomass Briquettes (Biocoal) manufacturing plant at Dindori, Nashik, as part of GHG Reduction Technology's ongoing commitment towards clean energy transitions mitigating global warming.

✓ Started manufacturing GHG Oorja, a high efficiency improved cookstove

Manufacturing Plant

Dindori, Nashik

1. Strengthening Supply Chain: Robust Process For End-to-End Execution Of Community-based Projects ⁽¹⁾

Monitoring Approach

Illustrative evidences

1 Beneficiary data captured digitally:

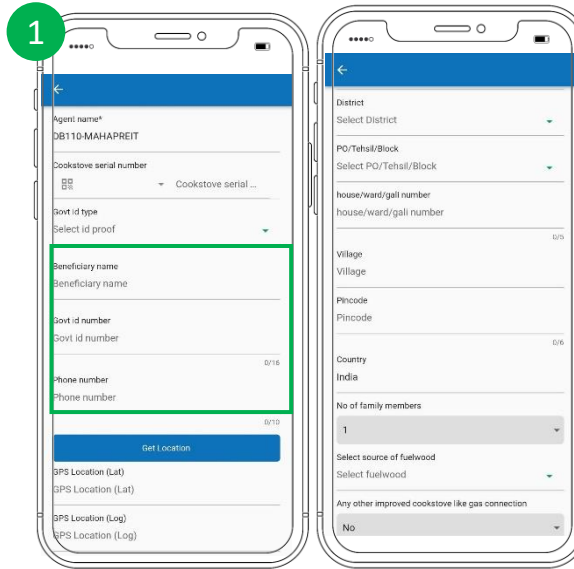
- Identifiers incl. contact number, geo-coordinates, national ID, etc. captured during distribution
- Data captured is used for tracking via EKI team, distributors, and DOEs for audit monitoring

2 Local Stakeholder meeting:

- Creating community level project awareness e.g., through live demonstrations

3 On ground monitoring:

- Surprise audits by EKI team to collect direct feedback and address on ground issues; along with encouragement
- Semi – annual DOE audits for usage



2. Increasing Brand Presence Through 4-pronged Strategy

1 Actively shaping the global agenda

Participation and speaking opportunities at key global events; editorials and perspective sharing in reputed media



EKI's Global Carbon Sales Director, Naveen Sharma represented us at NACW Conference



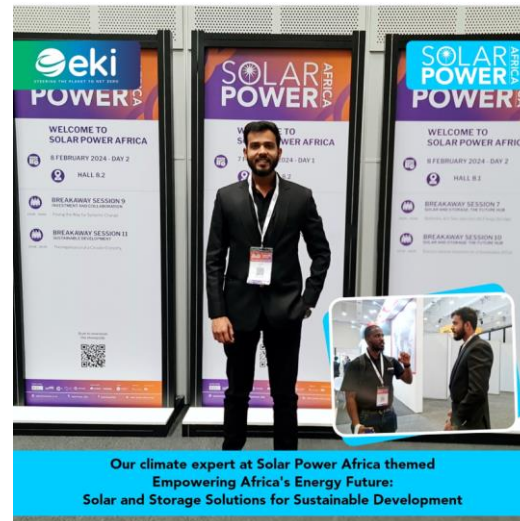
Our climate expert spoke at the 3rd Green Investment and Sustainability Summit by ASSOCHAM

2 Building regional networks

Participation in reputed events in key geographies for EKI



Our climate expert at Africa Energy Indaba 2024 - 16th edition



Our climate expert at Solar Power Africa themed Empowering Africa's Energy Future: Solar and Storage Solutions for Sustainable Development



Our CMD Manish Dabkara spoke at India Energy Week on exploring the role of carbon tax and carbon trading in achieving net zero goals and assessing their social and economic implications

2. Increasing Brand Presence Through 4-pronged Strategy

3

Sectoral outreach and relevance

Engagement opportunities with target client segments



EKI Energy and Jospong Group Join Forces in a \$1 Billion Carbon Finance Partnership in Africa



EKI Energy and Jospong Group forge \$1 bn carbon finance partnership in Africa

Updated - January 25, 2024 at 12:48 PM.

EKI Energy reported that the collaboration aims to lead in sustainability, net-zero services, climate investments, and carbon neutrality

BY ARUSHI MISHRA

COMMENTS SHARE

READ LATER



EKI Energy entered into a Memorandum of Understanding (MoU) with Jospong Group Of Companies Ltd. The collaboration aims to lead in sustainability, net-zero services, climate investments and carbon neutrality. The partnership targets \$1 billion in carbon credit financing, with a goal of creating 1,000+ jobs in Ghana and West Africa by 2030.



EKI and Africa-based Jospong Group of Companies signed an MoU to mobilise carbon credits in Ghana and West Africa

2. Increasing Brand Presence Through 4-pronged Strategy

4 Key partnerships and new ventures

EKI Energy Services Ltd. and Indian Oil Corporation Limited (IOCL) forge partnership to promote 'Surya Nutan', an innovative indoor solar cooking system, designed and patented by IndianOil's R&D division.

This initiative aims to deliver quantifiable carbon emissions reductions and substantial developmental co-benefits.

EKI is the exclusive partner of IOCL to develop carbon offset projects as well as holds the manufacturing license of Surya Nutan from IOCL. With a proven track record, EKI has introduced clean cooking practices to over 2 million households in India and Africa, entirely funded by climate finance.



The brand names mentioned are the property of their respective owners and are used here for identification purpose only

ET Energy World

EKI Energy Services partners with Indian Oil Corp to promote sustainable indoor solar cooking system

According to the statement, this strategic collaboration aims to promote 'Surya Nutan', IndianOil's innovative indoor solar cooking system.



PTI
Updated On Dec 6, 2023 at 04:03 PM IST

Read by:
962 Industry Professionals



New Delhi: Global carbon credit developer and supplier EKI Energy Services and state-owned refiner Indian Oil Corporation have collaborated to promote sustainable indoor solar cooking system. EKI Energy

Services and Indian Oil Corporation (IndianOil) have formalised a Memorandum of Understanding (MOU) to this effect, an EKI statement said. According to the statement, this strategic collaboration aims to

3. Diversifying our Business

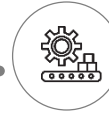
With an eye towards the future – we have entered into collaborative-strategic partnerships, forayed into new spaces and laid foundation for long term success



Established **backward integration** of **community-based business** vertical to have sustained supply of credits with current capacity of ICS and addition of new-tech Solar Cooktop manufacturing and deployment



EKI's two new subsidiaries - **Galaxy Certification Services Pvt. Ltd.** and **EKI Power Trading Pvt. Ltd.**, have commenced operations. Additionally, EKI Power Trading has begun generating revenue.



Manufacturing and supply chain of Pellets, Briquets, Bio-char, Biogas, CNG, Power Trading, Audits and certification - these diversification will pave the path for **establishment of additional long term business verticals**



>40% of credits **mobilized are from our own projects** in terms of investment or consulting



JV with Shell for Nature-based Solutions (NBS) projects development in India



Diversification in software solution automation and digitalization by **collaboration with WOCE**



Tech penetration : FY 23 Voluntary carbon markets credits supply contribution was estimated with - NBS (47%), Energy (37%), Community Projects (10%), Green Fuels (3%), Methane capture (2%), Waste Management (2%), Others (1%) and EKIs strength is that **its present in all the technologies above** and watchful on the new and upcoming techs



EKI Power Trading Private Limited (EPTPL), a subsidiary of EKI, has successfully acquired a Category IV license from CERC to engage in power trading.

1

Positioning in the market as Sustainability Service Experts

Elevating our company's market positioning from Carbon Market leadership to a leader in the broader Climate Change Market going beyond carbon offsetting, aligning with the comprehensive requirements of corporations in their journey towards decarbonization and Net Zero goals.

2

Measured exposure to gain control in Biofuels supply chain

Biofuels are gaining consistent acceptance both in the Indian and international fuel markets, indicating a robust and enduring policy framework. EKI's strategic and phased engagement in the biofuel supply chain positions us to reap the rewards of producing decarbonized fuel alternatives, along with the associated benefits of ITMOs offsets.

3

DMRV incorporated tech upgradation for community interventions

Among the conventional avoidance offsets market, community interventions with substantial SDG co-benefits is going to be among the market toppers. The incorporation of digital MRV (Monitoring, Reporting, and Verification) will further enhance the credit quality of these community offsets.

4

Tech and investment partnership in removal credit generations, including biochar, CCUS & DAC

As corporations actively strive for NetZero, the removal offsets market is poised for exponential growth. EKI's strong position in controlling the supply side of offset generation will continue to uphold its leadership in the carbon market.

5

Exposure into Plastics circularity

With the increasing corporate focus on preventing plastic pollution and the implementation of regulations in nations, including India (like EPR), there is a growing demand for plastic recycling and offsets in both regulatory and voluntary markets. EKI's strategic move to engage in plastic circularity, positions it as an end-to-end solution provider for corporates, offering significant growth opportunities in the Indian and other emerging markets.

Path to Long term Success – 4P

Presence –

- Clients in more than 40 countries globally including Latin America, Africa, SE Asia & Turkiye
- Subsidiaries in Singapore, Dubai, Turkey and Egypt

Portfolio of Offerings –

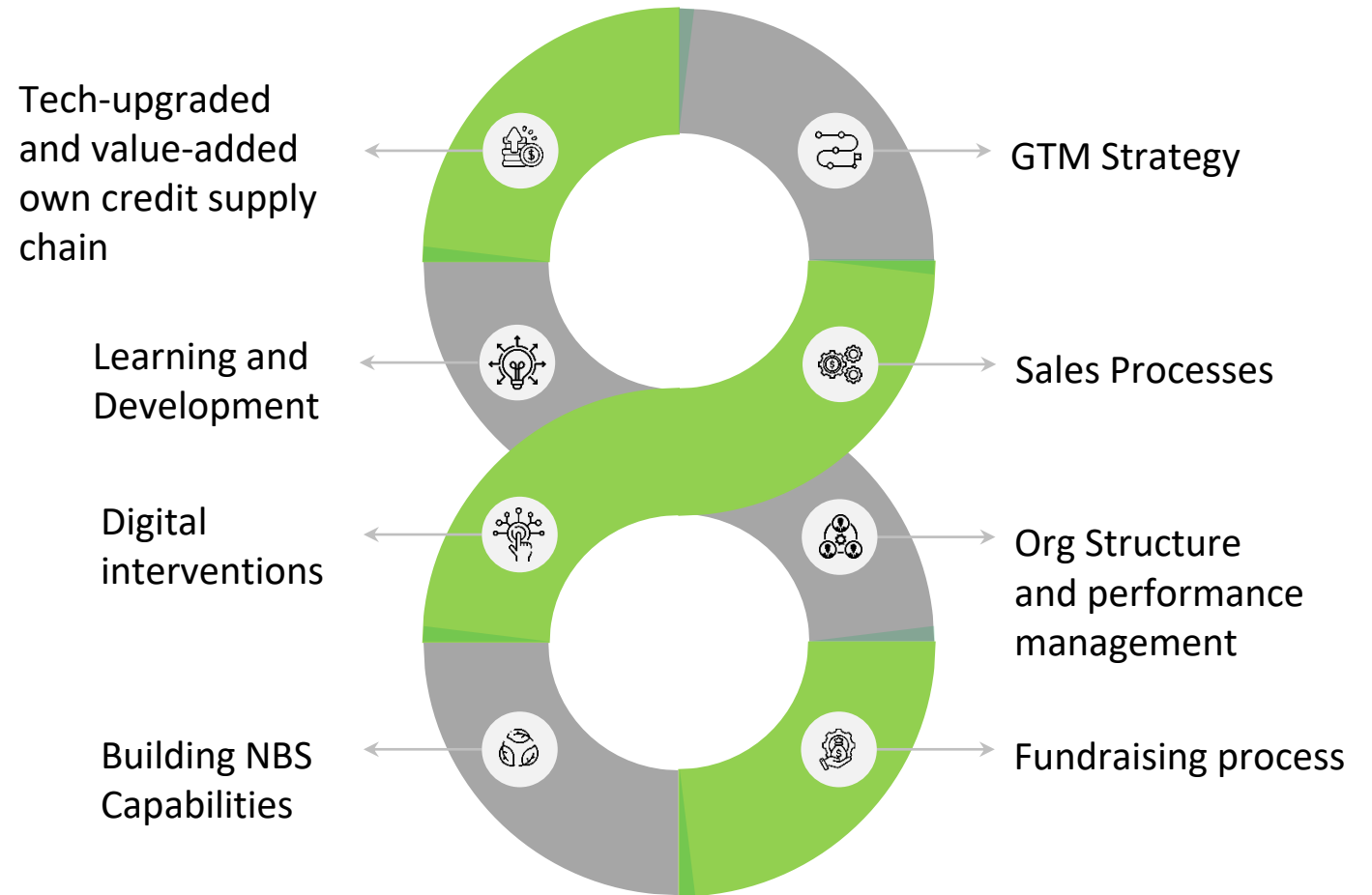
- Offset portfolio management
- Offsetting to achieve carbon neutrality
- Carbon markets capacity building advisory
- Climate investments
- Sustainability and Net-Zero services

People –

- More than 200 Climate enthusiasts
- Great Place to Work certified (GPTW)
- Increasing reach to end buyers and hubs in developed countries with employees on the field

Process –

- Implemented/implementing learning and development initiatives within processes
- Incorporated/incorporating digital interventions into operational processes





OUTLOOK AND BUSINESS OPPORTUNITIES

Opportunity

EKI's capability

Implementation of the Paris Agreement's Article 6



- Provision for trade of emission reductions between countries
- Unlocking new geographies and project types

- Project development experience in 40+ countries positions EKI well to provide expertise and services to sovereign entities; and facilitate transactions under Article 6 regime.

New industry and national compliance schemes



- New sources of demand for credits:
- Industry level compliance schemes (e.g. CORSIA)
- Country level compliance schemes. E.g., in India:
 - Development of Carbon Credit Trading Scheme (CCTS) under Energy Conservation (Amendment) Bill, 2022
 - Green credit programme in FY23 Budget serves as a strong market signal

- Diverse credit portfolio across technologies and standards, which meets global requirements
- Within India, advocacy capability with Carbon Markets Association of India (CMAI) leadership
- Ability to educate industry participants given strong relationships

Quality premium in the voluntary market



- Growing demand for high-quality credits
- Premium for credible offsets
- Portfolio of credits that issued by global standards such as Verra Gold Standard
- Strong measurement, reporting and validation process
- Diversification into credit types that are well received, e.g., community-based credits

Strong Business Outlook and Plans Across Each Verticals



Business unit	Strategic Outlook	Progress so far (FY23 YTD)	Plans for next 12 months
Consultancy and Offsetting	<ul style="list-style-type: none"> Diversify credit supply base and continue to strengthen quality 	<ul style="list-style-type: none"> Introduced new range of products: plastic credits, EV credits 	<ul style="list-style-type: none"> Increase share of supply from community-based, nature-based projects with reported SDGs. Provide transparency through customer site visit, continuous collection of project parameters. Expand presence in chief client geographies through M&A activities and partnerships
ESG & Net-Zero advisory	<ul style="list-style-type: none"> Strengthen value proposition for end customers to complement offset offerings 	<ul style="list-style-type: none"> ~45% growth in unique client (YoY) Supported clients with newly developed offerings like science-based targets, green building certifications. 	<ul style="list-style-type: none"> Developing partnerships to provide enhanced capabilities like emission measurement, foot printing through digital platform. Launch of comprehensive solution including advisory, offsets, financing, compliance services
Project Development	<ul style="list-style-type: none"> Backward integration to strengthen access and for greater control on quality 	<ul style="list-style-type: none"> 350+ projects taken up for development in FY23 Increased presence across Least Developed Countries e.g., projects in Afghanistan, Botswana, Malawi 	<ul style="list-style-type: none"> Investment for community-based projects Planning to enter into PET recycling and other circular economy business models Capability building to capture new opportunities, e.g., expansion of manpower in developing Countries, feasibility study of new technologies such as biochar, stakeholder engagement for Article 6 of Paris Agreement



ENVIRONMENT AND SOCIAL INITIATIVES



Environment

- Committed to reach 'Net-Zero' by 2030:
 - Undertaking annual GHG footprint calculation
- Committed to UNFCCC Climate Neutral Now
- Our projects are aligned with Kyoto Protocol, Paris Agreement and the UN SDGs
- Increased use of sustainable products-jute bags, pen stands, plants etc.
- Implemented waste segregation at source at our offices
- Tree Plantation drive



Social

- Plan for social activities developed including:
 - Financial literacy programs for marginalized communities
 - Skill building and financial support to women SHGs for technical work/supporting their individual business
 - Repair of community infrastructure- waste management system, drinking water pipelines
 - Education initiatives: Counselling families of drop-out students, ward/village-level classes for girl students, improving facilities at model schools, Anganwadis
 - EKI distributed drip irrigation systems to selected farmers in Mandavada under the Enking CSR Programme, fostering sustainable farming practices.
 - Distributed Improved Cookstove and Surya Nutan Cooking Stove.
 - Setup two biogas units.

Glimpse of Environment and Social Initiatives



THANK YOU



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