

MOKSHAPRADA ENTERPRISES

No. 27, Sai Ganesh Appartments, GVMC 55 Ward / Dasapatrunipalem, Visakhapatnam, Andhra Pradesh - 531021. India.

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (BRSR LITE)

For the Period

1st April 2024 to 31st March 2025

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•08th April, 2025

Issued By:

· CEO

SECTION A: GENERAL DISCLOSURES

Corporate Identity Number (CIN):	37BOJPS1120R1ZF	
Name of the Company:	MOKSHAPRADA ENTERPRISES	
Year of Incorporation:	2021	
Registered Office Address:	No. 27, Sai Ganesh Appartments, GVMC 55 Ward / Dasapatrunipalem, Visakhapatnam, Andhra Pradesh – 531021. India.	
Corporate Office Address:	No. 27, Sai Ganesh Appartments, GVMC 55 Ward / Dasapatrunipalem, Visakhapatnam, Andhra Pradesh – 531021. India.	
E-mail:	mokshapradaenterprises7899@gmail.com	
Phone Number:	+91 79956 95949	
Financial Year Reported:	1 st April 2024 to 31 st March 2025	
Sector(s) that the Company is engaged in:	Electrical, Plumbing and Other Construction Installation Activities	
Paid-up Capital:	INR 3 Lakhs	
Turnover (as per financial year):	INR 1,36,52,764.00	
Number of permanent employees:	15	
Number of locations where plants/units/offices are situated:	In India	
Markets served by the Company (Local/State/National/International):	In India	

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

1. Policies related to business responsibility and sustainability:

MPE in India is committed to integrating ESG principles across all electrical, plumbing, and construction installation activities. Our Business Responsibility and Sustainability Policies focus on ethical conduct, environmental protection, resource efficiency, and social well-being. We ensure compliance with all legal regulations, promote energy conservation, minimize waste and emissions, and prioritize the health and safety of employees and communities. We foster transparent stakeholder engagement, encourage innovation for sustainable solutions, and support employee training on ESG practices. Through continuous monitoring and improvement, MPE strives to build a resilient, responsible business that positively impacts society and the environment.

SI. No	Policy Name	Principle Covered		
1.	Security Concern Reporting	Principle 1: Maintain ethical governance by implementing security concern reporting policies that ensure safe, confidential channels for addressing risks and incidents responsibly.		
2.	Fair Treatment Policy	Principle 5: Maintain an Inclusive Workplace Policy ensuring equal opportunity, diversity, non-discrimination, and respect for all employees across operations.		
3.	Inclusive Workplace Policy	Principle 5: Provide discrimination awareness training to ensure equal opportunity, respect for diversity, and an inclusive, harassment-free work environment for all employees.		
4.	Energy Use Efficiency Policy	Principle 6: Optimize energy consumption by adopting efficient technologies, reducing emissions, and promoting sustainable practices across all construction and installation activities.		
5.	Eco Advocacy Strategy	Principle 6: Promote environmental stewardship through an eco-advocacy strategy encouraging sustainable practices, awareness, and collaboration with stakeholders to protect the environment.		
6.	Sustainable Materials Use Policy	Principle 6: Implement Chemical Materials Management policies to ensure safe handling, storage, and disposal of chemicals, minimizing environmental and health risks.		

7.	Safe Work Environment	Principle 3: Ensure a safe work environment through strict safety protocols, regular training, risk assessments, and compliance with occupational health standards.		
8.	Workforce Safety Management Policy	Principle 3: Ensure workplace health safeguards through safety training, protective equipment, regular risk assessments, and compliance with occupational health standards.		
9.	Preventing Corrupt Practices	Principle 1: Prevent corrupt practices by enforcing strict anti-bribery policies, promoting transparency, ethical conduct, and accountability in all business operations.		
10.	Integrated Waste Solutions	Principle 6: Implement integrated waste solutions by minimizing waste generation, promoting recycling, and ensuring safe disposal in all operational activities.		
11	Data Privacy Management	Principle 1: Uphold ethical governance by implementing data privacy management policies ensuring secure, transparent, and responsible handling of stakeholder information.		
12.	Working Environment Guidelines Policy	Principle 3: Improve work conditions by ensuring employee safety, fair wages, inclusive practices, and continuous training to promote well-being and dignity.		
13.	Ethics Reporting Process	Principle 1: Maintain an Ethics Reporting Process enabling confidential, transparent channels for employees to report misconduct, ensuring accountability and ethical business practices.		
14	Professional Growth Support Policy	Principle 3: Implement skills enhancement initiatives through regular training programs, workshops, and upskilling opportunities to empower employees and promote inclusive workforce development.		
15	Climate Emissions Control	Principle 6: Implement climate emissions control policies by adopting low-emission technologies, optimizing resource use, and reducing carbon footprint in all operations.		

2. Board Responsibility:

At MPE in India, the Board holds ultimate responsibility for embedding ESG principles into all electrical, plumbing, and construction installation activities. The Board ensures compliance with legal and ethical standards, sets sustainability goals, and oversees risk management. It promotes transparency, stakeholder engagement, and continuous improvement in environmental performance, employee health and safety, and community impact. The Board actively monitors ESG progress, reviews policies, and allocates resources for sustainable initiatives. By providing strategic direction and leadership, the Board demonstrates its commitment to responsible business practices that drive long-term value for our company, stakeholders, and the environment.

At MPE in India, the Board actively oversees the implementation of sustainability policies across all electrical, plumbing, and construction installation activities. It ensures ESG commitments are integrated into business strategies and operations, monitors compliance with regulations, and reviews progress against sustainability goals. The Board evaluates performance reports, identifies improvement areas, and guides management in adopting best practices for environmental protection, resource efficiency, and employee safety. By promoting accountability and transparent stakeholder communication, the Board ensures sustainability policies are effectively executed, fostering long-term resilience and positive impacts on society and the environment while delivering value to all stakeholders.

At MPE in India, the Sustainability and ESG Committee is the dedicated body responsible for overseeing the integration and implementation of ESG principles across all electrical, plumbing, and construction installation activities. This committee comprises senior leaders from key departments, including operations, compliance, health & safety, and finance. It drives the development, monitoring, and continuous improvement of sustainability policies and practices. The committee ensures alignment with regulatory requirements, industry standards, and stakeholder expectations. By fostering cross-functional collaboration, the Sustainability and ESG Committee plays a vital role in advancing MPE's commitment to responsible business growth and positive environmental and social impact.

SECTION C: PRINCIPLE-WISE PERFORMANCE DISCLOSURES

Principle 1: Ethics, Transparency, and Accountability

At MPE in India, we uphold the highest standards of ethics, transparency, and accountability in all electrical, plumbing, and construction installation activities. We are committed to fair business practices, compliance with laws, and zero tolerance for corruption or bribery. Our operations emphasize clear, honest communication with clients, employees, and stakeholders. We maintain robust reporting systems, encourage feedback, and ensure decisions are made with integrity. Accountability is reinforced through regular audits, performance reviews, and transparent disclosure of ESG goals and progress. By embedding these principles into our culture, MPE builds lasting trust, safeguards stakeholder interests, and drives responsible, sustainable growth.

MPE in India proudly reports zero complaints received regarding ethical conduct, reflecting our strong commitment to integrity and transparency.

MPE in India ensures 100% of complaints are resolved promptly, demonstrating our commitment to accountability, customer satisfaction, and ESG principles.

Principle 2: Product Lifecycle Sustainability

At MPE in India, we prioritize Product Lifecycle Sustainability in all electrical, plumbing, and construction installation activities. From design and material selection to installation and end-of-life disposal, we focus on minimizing environmental impact. We choose energy-efficient, durable materials and promote responsible sourcing to reduce resource depletion. During installation, we implement best practices to minimize waste and emissions. We also educate clients on maintenance to extend product lifespan and facilitate safe disposal or recycling. By integrating sustainability throughout the product lifecycle, MPE supports circular economy principles, reduces carbon footprint, and contributes to a greener, more sustainable future aligned with our ESG commitments.

- **Electrical Installation Services:** Implement energy-efficient lighting and wiring, adopt low-emission practices, and promote renewable energy integration like solar and LED systems.
- **Plumbing Services:** Install water-efficient fixtures, use eco-friendly materials, manage wastewater responsibly, and prioritize leak prevention to conserve resources sustainably.
- Construction Installation Activities: Utilize sustainable materials and techniques, reduce waste through recycling, and install energy-efficient systems like HVAC and insulation effectively.
- Maintenance and Repair: Extend asset lifespan to minimize resource use, ensure environmentally safe disposal of replaced components, and support sustainability goals.
- Consultation and Design: Advise on sustainable building practices, integrate ESG principles into project planning, and promote environmentally responsible development strategies.

Principle 3: Employee Well-being

At MPE in India, employee well-being is a core priority integral to our ESG commitment. We provide a safe, healthy, and supportive work environment across all electrical, plumbing, and construction installation activities. Our programs include regular health and safety training, access to medical support, and promotion of work-life balance. We encourage open communication, mental health awareness, and provide opportunities for professional growth and skill development. By fostering inclusivity, respect, and fair treatment, MPE ensures employees feel valued and motivated. Our focus on well-being drives productivity, reduces risks, and strengthens a positive workplace culture aligned with sustainable business practices.

MPE in India has a total of 15 employees, with 2% being female. We are committed to promoting diversity, inclusion, and equal opportunities in all electrical, plumbing, and construction activities.

At MPE in India, we prioritize robust health and safety measures across all electrical, plumbing, and construction installation activities. We conduct regular risk assessments, safety audits, and compliance checks to meet legal and industry standards. Employees receive comprehensive training on safe work practices, use of personal protective equipment (PPE), and emergency procedures. We maintain well-equipped first-aid facilities and clear incident reporting systems to address hazards promptly. Safety signage and guidelines are prominently displayed at worksites. By fostering a safety-first culture, encouraging employee participation, and continuously improving

protocols, MPE ensures the well-being of our workforce, clients, and communities, reflecting our ESG commitments.

Principle 4: Stakeholder Engagement

At MPE in India, stakeholder engagement is a fundamental part of our ESG strategy. We actively communicate and collaborate with clients, employees, suppliers, regulators, and the local community to understand their expectations and concerns. Through regular meetings, feedback channels, and transparent reporting, we ensure inclusive participation in decision-making processes. We address stakeholder inputs by improving our environmental, social, and governance practices, fostering trust and long-term relationships. This collaborative approach helps MPE align business objectives with societal needs, enhance sustainability performance, and create shared value for all stakeholders across our electrical, plumbing, and construction installation activities.

At MPE India, we actively engage with key stakeholder groups essential to our sustainable growth and ESG integration. These include clients and contractors who rely on our electrical, plumbing, and construction installation services for quality and compliance. We collaborate closely with suppliers to ensure responsible sourcing and timely delivery. Our employees are engaged through training, safety programs, and open communication. Regulatory authorities and local communities are involved to maintain compliance and address social and environmental impacts. Investors and industry partners are also engaged to foster transparency and innovation. This comprehensive stakeholder engagement supports MPE's commitment to responsible, ethical, and sustainable business practices.

At MPE in India, we use diverse methods of engagement to strengthen relationships with stakeholders and integrate ESG principles into our operations. Regular meetings and consultations enable open dialogue with clients, employees, suppliers, and local communities. Surveys and feedback forms gather valuable insights to improve our services and sustainability practices. Training sessions and workshops promote awareness of ESG goals among staff and partners. Digital communication channels, emails, and reports ensure timely updates and transparency. Participation in industry forums and local initiatives enhances collaboration and learning. These varied engagement methods help MPE address stakeholder needs, foster trust, and drive responsible, sustainable growth.

Principle 5: Human Rights

At MPE in India, we are firmly committed to upholding human rights across all electrical, plumbing, and construction installation activities. We ensure fair, safe, and respectful working conditions for all employees, strictly prohibiting child labor, forced labor, and discrimination of any kind. Our policies promote equal opportunity, diversity, and inclusion, fostering a workplace built on dignity and respect. We engage suppliers and partners who share our commitment to human rights standards. Through training, awareness programs, and grievance mechanisms, we empower employees to speak up against violations. By embedding human rights into our ESG framework, MPE supports ethical, responsible, and sustainable business practices.

At MPE in India, we have a clear Policy on Human Rights in place, reflecting our strong ESG commitment across electrical, plumbing, and construction installation activities. Our policy ensures respect for internationally recognized human rights, prohibiting child labor, forced labor, discrimination, and harassment. We uphold fair wages, safe working conditions, and freedom of

association. All employees and contractors are expected to comply with these principles. We provide training to raise awareness and maintain accessible grievance mechanisms to address concerns promptly. By enforcing this policy, MPE promotes dignity, equality, and respect for all workers, supporting sustainable, ethical, and socially responsible business practices.

Principle 6: Environment

At MPE in India, environmental stewardship is a key pillar of our ESG commitment across all electrical, plumbing, and construction installation activities. We actively work to minimize our environmental impact by adopting energy-efficient technologies, reducing waste, and promoting water conservation. Our projects prioritize the use of sustainable materials and eco-friendly practices to lower carbon emissions and preserve natural resources. We comply with all environmental regulations and continuously monitor our operations for improvement opportunities. Through employee training and stakeholder engagement, MPE fosters a culture of environmental responsibility, aiming to contribute positively to climate action and sustainable development in the communities we serve.

MPE in India reports annual energy consumption of 9,152 kWh, reflecting our commitment to monitoring, managing, and reducing energy use in all operations.

At MPE in India, we implement comprehensive waste management practices across all electrical, plumbing, and construction installation activities to support our ESG goals. We prioritize waste reduction through careful planning, material optimization, and reuse wherever possible. Segregation of waste at the source ensures proper handling of recyclable, hazardous, and non-recyclable materials. We collaborate with certified waste disposal and recycling partners to minimize landfill impact and promote circular economy principles. Employee training raises awareness of responsible waste practices. Continuous monitoring and improvement of waste management processes help MPE reduce environmental footprint, conserve resources, and uphold sustainability in all our operations.

Principle 7: Responsible Policy Advocacy

At MPE in India, we commit to Responsible Policy Advocacy that aligns with our ESG values across electrical, plumbing, and construction installation activities. We engage transparently and ethically with policymakers, industry bodies, and stakeholders to support regulations promoting sustainability, safety, and social responsibility. Our advocacy efforts prioritize environmental protection, fair labor practices, and community well-being. We avoid undue influence or conflicts of interest and ensure our positions reflect integrity and accountability. By actively participating in policy discussions, MPE helps shape a responsible business environment that fosters innovation, compliance, and long-term positive impact for society and the planet.

MPE in India actively participates in industry associations relevant to electrical, plumbing, and construction installation activities to advance ESG principles and sustainable development. Through membership and engagement, we collaborate with peers, regulators, and experts to share best practices, influence industry standards, and promote responsible business conduct. Participation enables MPE to stay updated on regulatory changes, technological innovations, and emerging sustainability trends. We contribute to discussions on environmental protection, health and safety, and social responsibility, strengthening our commitment to continuous improvement. By engaging with industry associations, MPE enhances its credibility, fosters partnerships, and supports collective efforts for a resilient and sustainable construction sector.

Principle 8: Inclusive Growth and Equitable Development

At MPE in India, Inclusive Growth and Equitable Development are central to our ESG approach in electrical, plumbing, and construction installation activities. We strive to create opportunities for all, promoting fair employment, diversity, and equal treatment across our workforce. Our projects prioritize local hiring, skill development, and supplier partnerships to boost community livelihoods. We support safe working conditions and fair wages, ensuring economic benefits are shared equitably. Through community engagement and responsible business practices, MPE seeks to reduce inequalities and empower marginalized groups. By fostering inclusive growth, we aim to build sustainable, resilient communities while delivering long-term value for all stakeholders.

CSR initiatives undertaken

At MPE in India, we undertake impactful Corporate Social Responsibility (CSR) initiatives aligned with our ESG values in electrical, plumbing, and construction installation activities. Our CSR efforts focus on community development, education, and environmental sustainability. We support local schools with infrastructure improvements, distribute safety and hygiene kits to underserved communities, and organize vocational training for youth to enhance employability. MPE also participates in tree plantation drives and promotes awareness on energy and water conservation. Through these initiatives, we aim to uplift communities, protect the environment, and foster inclusive growth, reinforcing our role as a socially responsible and sustainable business.

Principle 9: Customer Value

At MPE in India, delivering exceptional customer value is at the heart of our electrical, plumbing, and construction installation services. We prioritize quality, safety, and sustainability to ensure reliable and efficient solutions that meet client needs. By integrating ESG principles, we offer energy-efficient, eco-friendly, and cost-effective installations that reduce environmental impact and operational costs. Our responsive customer support, transparent communication, and commitment to timely project delivery build trust and long-term partnerships. MPE continuously innovates and improves to exceed expectations, creating lasting value for customers while promoting responsible business practices and contributing to a sustainable future.

MPE in India conducts regular customer satisfaction surveys and ensures 100% of customer complaints are promptly resolved, reflecting our strong commitment to quality and ESG principles.

ANNEXURE 1

ESG PERFORMANCE DATA

KPI No	KPI	Parameter	Unit of Measure	KPI Value
KPI 1	Professional Growth Support	Increase the Percentage of employees participating in career development programs	Percentage	100
KPI 2	Workforce Safety Management	Reduce the Number of reportable incidents	Count	0
KPI 3	Energy Use Efficiency	Reduce the Total Energy Consumption & GHGs	kWh	9152
KPI 4	Inclusive Workplace	Reduce the Number of Reported incidents of Discrimination and Harassment	Count	0
KPI 5	Sustainable Materials Use	Reduce the Waste to landfill	Liters	1483
KPI 6	Working Environment Guidelines	Increase the Percentage of Employees Covered Under Health Insurance	Percentage	100
KPI 7	Climate Emissions Control	Reduction target for Scope 1 emissions	MTCO2e	1.34

Declaration:

We hereby declare that the information provided in this BRSR Lite is true and correct to the best of our knowledge.

Authorized Signatory:

Name : S. Arjun **Designation** : CEO

Date : 08th April, 2025 Place : Visakhapatnam



Independent Assurance Statement:

This BRSR Lite report has been independently verified by BMQR, a third-party assurance provider, in accordance with AA1000AS v3. The assurance engagement covered a Type 1 assurance of the information and data disclosed within this report.

The scope of the assurance included verifying the accuracy, completeness, and reliability of the disclosures made under all relevant sections of the BRSR Lite format. The assurance provider conducted the engagement based on applicable assurance principles and issued an assurance statement confirming the integrity of the disclosed information.

Name of Assurance Provider : BMQR Certifications Pvt Ltd,

Standard Used : AA1000AS v3

Type of Assurance: Type 1

Date of Assurance : 09th April, 2025

Authorized Representative (Assurer):

Name : S. Elango

Designation : Associate Certified Sustainability Assurance Practitioner

(AA 1000)

Certificate No : AA1000 (ACSAP) C.N: A09122401

Signature :

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