

# SUSTAINABILITY ASSURANCE REPORT

## ISAE 3000 (Revised), July 2022

For, Electronic Instrumentation & Control Pvt. Ltd.

Report Date : 25-11-2025



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## 1.0 Reporting Company Details

<b>Company Name</b>		Electronic Instrumentation & Control Pvt. Ltd.	
<b>Site Address</b>		Plot no. 56, Panchratna Industrial Estate, Changodar Industrial Area, Sarkhej-Bavla Road, Changodar, Taluka: Sanand, Ahmedabad, Gujarat, India - 382213.	
<b>Contact Person at Site</b>		Mr. Paryant Buch – Director	
<b>Contact Number</b>	+91 9979 269 270	<b>Email Id</b>	<a href="mailto:eic@eicpanel.com">eic@eicpanel.com</a>
<b>Assurance Standard</b>		ISAE 3000 (Revised)	
<b>Assurance Theme</b>		Reasonable Assurance on Sustainability Reporting	
<b>Assurance Type</b>	On-Site	<b>Date of Assurance</b>	16-11-2025 to 17-11-2025
<b>Assurance Team</b>		Mr. Devang Shah – Lead Verifier Registered Valuer, Chartered Engineer, Lead Auditor QEHS, GHG Lead Verifier, ESG Analyst  Mr. Randhir Sinha – ESG Analyst and Lead Verifier	

## 2.0 Introduction of GAAKAA TECH

GAAKAA TECH is Assurance, Inspection, Verification, Valuation, Chartered Engineer and Consultancy services provider. We have a qualified and experienced people with promising track records in assurance services to various industries. For this assignment we have deputed team of 02 senior lead verifiers with diverse experience of 24+ years.

## 3.0 Purpose of Assurance

The purpose of this assurance engagement is to provide limited or reasonable assurance on selected sustainability information disclosed by the organization, including environmental, social, and governance (ESG) metrics. This includes verifying the accuracy, completeness, and reliability of data such as GHG emissions inventory, waste management, water usage, and social impact indicators. The assurance is conducted in accordance with ISAE 3000 (Revised), ensuring ethical conduct, professional scepticism, and independence throughout the process.

## 4.0 Scope of the Assurance

### 4.1 Subject Matter

The Specific Data, Statements, Disclosures, Records, Procedures, Policies, Internal Reports of the company. This would cover below elements : -

Environmental Metrics (e.g., carbon emissions, water & energy usages, renewable, waste etc)

Social Metrics (e.g., Labor regulations, health and safety, trainings, statutory benefits, diversity etc)

Governance Metrics (e.g. Anti-corruption, Anti bribery Policies, Fair Treatment, Compliance to Regulations, Certifications ).

### 4.2 Reporting Period

Calendar Year 2025

### 4.3 Reporting Boundaries

Reporting covers below locations:

**Factory :** Plot no. 56, Panchratna Industrial Estate, Changodar Industrial Area, Sarkhej-Bavla Road, Changodar, Taluka: Sanand, Ahmedabad, Gujarat, India - 382213.

## 5.0 GAAKAA TECH's (Assurance Provider) Responsibilities

The assurance service provider is responsible for conducting the engagement in accordance with ISAE 3000 (Revised): Assurance Engagements Other Than Audits or Reviews of Historical Information. This includes planning and performing procedures to obtain limited or reasonable assurance on the sustainability information disclosed by the organization.

The provider exercises professional judgment, maintains independence, and applies ethical standards throughout the engagement. Responsibilities include evaluating the design and implementation of data collection systems, assessing the reliability and completeness of reported ESG metrics (such as GHG emissions, energy use, water consumption, and social indicators), and verifying alignment with applicable frameworks (e.g., GHG Protocol, ISO 14064, SASB & GRI). The provider also ensures that the assurance scope, criteria, and materiality thresholds are clearly defined and that the final opinion reflects a fair and balanced view of the organization's sustainability performance.

## 6.0 Reporting Company's Responsibilities

The reporting company is responsible for the preparation and presentation of sustainability information in accordance with applicable reporting frameworks, such as the GHG Protocol, GRI Standards, SASB criteria, and relevant Indian environmental regulations. This includes ensuring that the disclosed data—covering environmental, social, and governance (ESG) metrics—is accurate, complete, and supported by verifiable documentation.

Management is accountable for establishing robust internal controls, data collection systems, and governance mechanisms that enable reliable sustainability reporting. The company must define materiality thresholds, maintain transparency in methodology, and ensure that disclosures reflect actual performance and strategic intent. It is also responsible for providing unrestricted access to relevant records, personnel, and systems during the assurance engagement, and for addressing any observations or recommendations made by the assurance provider in a timely and constructive manner.

## 7.0 Methodology Adopted for Sustainability Assurance

Key steps in the methodology included:

- **Scoping & Planning**  
Identification of assurance boundaries, materiality thresholds, and reporting frameworks (e.g., GHG Protocol, ISO 14064, SASB & GRI). Engagement scope was defined in consultation with management, considering stakeholder relevance and regulatory context.
- **Data Collection & Sampling**  
Review of primary data sources, spreadsheets, and internal systems used for sustainability reporting. Sampling techniques were applied to verify representative data points across sites and departments, especially where full verification was impractical.
- **Site-Level Verification**  
Physical walkthroughs, virtual inspections, and interviews with responsible personnel were conducted to validate operational practices, data collection methods, and control mechanisms.
- **Evaluation of Controls & Processes**  
Assessment of internal controls, documentation trails, and governance structures supporting sustainability disclosures. This included checking for consistency, traceability, and alignment with stated policies.
- **Analytical Procedures & Recalculation**  
Cross-checking reported figures through recalculation, ratio analysis, and comparison with historical trends or industry benchmarks to detect anomalies or inconsistencies.
- **Professional Judgment & Materiality Assessment**  
Application of professional scepticism and judgment to evaluate the significance of findings, guided by materiality thresholds defined in the planning phase.
- **Reporting & Recommendations**  
Compilation of observations, assurance conclusions, and improvement recommendations. Feedback was shared with management to support continuous improvement in sustainability reporting.

## 8.0 Key Reporting Indicators

### 8.1 Employees :-

Location	Women	Men	Total	% of women
Factory / Works	02	73	75	2.74

### 8.2 Participation / Inclusion / Representation of Women :-

Total Women Workforce	02
Total Women on key positions Top Executives & Sr. Executives	NIL

### 8.3 Working Conditions Verified :-

Weekly Working Days	05 days a week (Monday to Friday)
Weekly Off	Saturday & Sunday
Working Hours	9.5 hours a day including lunch and tea breaks
Timings @ Factory	09.00 am to 06.30 pm
Min. Wages	Qualified as per Labour and Employment Department, Government of Gujarat
Canteen Facility	Not Qualified
Health Insurance	Qualified
Personal Accident Insurance	Qualified

### 8.4 Employee Turnover Rate

Employee Turnover Rate observed is 0 % during reporting period as none of the employees have left the organization.

### 8.5 Accident & Incidents

Lost Time Injury Frequency Rate	NIL
Total Recordable work-related injuries	NIL
Loss to assets related incidents	NIL
Loss of working days due to accidents	NIL
Recordable loss to surrounding environment & people	NIL

## 8.6 Skill Upgradation & Trainings

Training Performance Report – 2025 is verified along with training completion certificates.

Type of Training	% of employees Covered	Average Hour of training per employee
Environmental Issues	32.14%	45 Hours
Social Issues	59.68%	
Governance Issues	8.18%	

## 8.7 No. of Hours Worked by all Employees

Location	Total Employees	Total Working Hours in 2025
Factory	75	160313

## 8.8 Ratio of Gender Pay Gap (Male Vs Female)

Average unadjusted gender pay gap =  $[\text{average pay of men} - \text{average pay of women}] \div \text{average pay of men} \times 100$

Location	Average Gender Pay Gap in Rupees (Male Vs Female)	Ratio of Gender Pay Gap in %
Factory	5,03,95,813.00	99.07 %

## 8.9 Absenteeism Rate

Location	Absenteeism Rate
Factory	0.25 %

## 8.10 Employee Satisfaction Survey

Organization has carried out employee feedback survey via google forms and summary is analysed by verifiers. Employee Satisfaction Survey Report – 2025 Summary is as below.

Total Employees Contacted	75
Total Feedback Received	60
Work Environment Score	100%
Job Role & Responsibilities	60%
Career Growth & Development	80%
Compensation & Benefits	80%
Management & Leadership	100%
Work-Life Balance	80%
Recognition & Appreciation	80%
Team Collaboration	80%
Company Culture & Ethics	100%
Communication Channels	100%
Feedback Mechanism	100%
Organizational Support	100%

### 8.11 Greenhouse Gases Emissions

Total Scope 1 Emissions	8.76 MTCO <sub>2</sub>
Total Scope 2 Emissions	35.32 MTCO <sub>2</sub>
Total Scope 3 Emissions for Business Travel	73.60 MTCO <sub>2</sub>
Total Scope 3 Employee Commuting	1260.21 MTCO <sub>2</sub>
<b>Total Emissions</b>	<b>1377.88 MTCO<sub>2</sub></b>

### 8.13 Energy Consumption & Reduction

Location	Energy Usage in kWh	Energy Generated via Solar in kWh
Factory	130273	13998

### 8.14 Water Consumption

Description	Usage in KL	Recycled in KL
Surface Water	NIL	NIL
Ground Water	3592	NIL
Third Party Water	3467	NIL
<b>Total</b>	<b>7059</b>	<b>NIL</b>

### 8.15 Waste Generation & Recycle

Type of Waste	Usage in Kg	Recycled in Kg
Paper Waste	550	NIL
Hard Waste (including e-waste)	NIL	NIL
Hazardous Chemical Waste	NIL	NIL
Other Hazardous Waste	NIL	NIL
Recycled Waste	NIL	NIL

### 8.16 Environmental Pollutants : Measurement and Control

Organization has monitored the various environmental pollutants and actions are taken to keep these pollutants under control. Below is the summary :-

Location : Factory			
Pollutant	Safe Range	Observed Reading	Document Record
Noise	< 75 dB	63 dB	Test Report
Light	650 to 750 Lux	517 Lux	Test Report
Dust & Particulate Matter	150 mg/Nm <sup>3</sup>	59.6 mg/m <sup>3</sup>	Test Report
SO <sub>2</sub>	100 ppm	20.2 ppm	Test Report
NOX	50 ppm	19.3 ppm	Test Report

### 8.17 Corporate Social Contributions

Sr. No.	Type of CSR Activities	Record
1	Healthcare	Receipt available

### 8.18 Governance related Incidents

We have verified internal complaint register and interviewed batch of employees to know if there is any violation of procedure, if there is any incident related to whistle blower, data or information breaches, complaint related to POSH, Bribery & corruption or any other harassment. Summary is as below :-

Incident related to Sexual Harassment	NIL
Incident related to Corruption	NIL
Incident related to loss of sensitive & confidential data or information	NIL
Incident related to Information Security Breaches	NIL
Incident related to Whistle Blower	NIL
Incident related to Bribe	NIL
Incident related to Discrimination	NIL
Incident related to Harassment	NIL
Incident related to Child Labour	NIL
Incident related to Forced Labour	NIL
Incident related to Human Trafficking	NIL

### 8.19 Stakeholder Engagement

Verifiers have reviewed stakeholder engagement initiatives and reviewed related evidences. Summary is as below :-

Sustainable Procurement Policy Document	Available. Doc Ref. No. : EICPL/PHB/2025, Issue dated : 15-11-2025, Doc Title : Policy Handbook
Supplier Code of Conduct	Available. Doc Ref. No. : EICPL/SCC/2025, Issue Dated : 11-08-2025, Doc. Title : Supplier Code of Conduct
Email Communications to Suppliers for Supplier code of conduct	Available.
Total Suppliers communicated for supplier code of conduct requirements	10
Total no. of Signed supplier code of conducts received from suppliers	06 i.e. 60%
Total no. Suppliers' Assessment Carried out	06 i.e. 60% Assessment Records are available.

It is checklist-based desktop assessment	Doc Title : Supplier ESG Compliance Checklist
Training to Buyers on Social & Environmental Issues	Nos : 10 Training evidences are available like certificates of completion
Training to Buyers on Sustainable Procurement	Nos : 10 Training evidences are available like certificates of completion

## 9.0 Conclusion on Level of Assurance

As we witnessed on the progress made over the time, it is clear that Company's dedication to sustainability has yielded significant advancements. By prioritizing environmental stewardship, social responsibility, and economic sustainability, Kamla has not only enhanced their operations but also contributed positively to the global climate control community.

The level of assurance agreed upon is that of Limited assurance. A materiality level of 10% was applied. Note that an assessment of compliance and materiality was undertaken against the stated calculation methodology and criteria.

## 10.0 Statements of Limiting Conditions

GAAKAA TECH performed verification work to obtain the information, explanations, and evidence that we considered necessary to provide a reasonable level of assurance.

The assessment included the collection of evidence supporting the reported data and multiple checks of compiled data, emissions factors, calculation methodologies, data collection and management systems, and referenced verification criteria and reporting standards.

We have taken fair number of sample sets for the data verification at the time of execution of assessment. We have issued this report based on the data and records provided by Electronic Instrumentation & Control Pvt. Ltd.'s Team which we believe true and correct. We have verified the method of collection of data and availability of data. We have provided our independent opinion with best professional assumptions and judgements. Electronic Instrumentation & Control Pvt. Ltd. is free to take appropriate decision at their end for which GAAKAA TECH is not stated responsible. This report has been prepared for the purposes stated herein and should not be relied upon for any other purpose. This report is the property of Electronic Instrumentation & Control Pvt. Ltd. and this should not be produced for any legal objective or purpose. This report shall not be used for any other objective as stated in this report. If there is any fact and / or information which is not provided to us or which is not known to us at the time of preparing this report which may adversely affect the objective of the report, then this report stands null and void.



Signed by : Er Devang Shah, Proprietor @ Gaakaa Tech  
Date : 25-11-2025