

KDDL Limited

Kamla Centre, SCO 88-89, Sector 8-C, Chandigarh - 160 009, INDIA. Tel: +91 172 2548223/24, 2544378/79
Fax: +91 172 2548302, Website:www.kddl.com CIN-L33302HP1981PLC008123



Ref: KDDL/CS/2023-24/52

Date : 7th September, 2023

National Stock Exchange of India Limited
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex, Bandra,
Mumbai - 400 051

BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400001

Trading Symbol : KDDL

Scrip Code : 532054

Subject: Business Responsibility and Sustainability Report for the financial year 2022-23

Dear Sir/ Madam,

Pursuant to Regulation 34 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, we are enclosing herewith a copy of "Business Responsibility and Sustainability Report" of the Company for the financial year 2022-23.

Kindly take the same on record.

Thanking you,

Yours truly

For KDDL Limited

Brahm Prakash
Kumar

Digitally signed by
Brahm Prakash Kumar
Date: 2023.09.07
23:12:22 +05'30'

**Brahm Prakash Kumar
Company Secretary**



BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1. Corporate Identity Number (CIN)	L33302HP1981PLC008123
2. Name of the Listed Entity	KDDL Limited
3. Year of incorporation	8 th January 1981
4. Registered office address	Plot No.3, Sector III, Parwanoo HP 173220 IN
5. Corporate address	Kamla Centre, SCO 88-89, Sector 8C, Madhya Marg, Chandigarh- 160009
6. E-mail	investor.complaints@kddl.com
7. Telephone	0172- 2548223/24
8. Website	www.kddl.com
9. Financial year for which reporting is being done	2022-23
10. Name of the Stock Exchange(s) where shares are listed	BSE Limited and NSE Limited
11. Paid-up Capital	12,53,71,170
12. Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Brahm Prakash Kumar Company Secretary Email ID: investor.complaints@kddl.com Telephone No.: 0172- 2548223/24
13. Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e., only for the entity) or on a consolidated basis (i.e., for the entity and all the entities which form a part of its consolidated financial statements, taken together).	Standalone Basis

II. Products/services

14. Details of business activities (accounting for 90% of the turnover)

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Precision and Watch Components Group	Manufacturing of watch dials and hands and precision engineering	95.33%
2	Others	Packaging business	4.05%

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

S. No.	Product/Service	NIC Code	% of total Turnover contributed*
1	Watch Dials & watch hands	26521	71.31%
2	Components & Press tools	26101 & 225933	24.02%
3	Packaging Products	16231	4.05%

*Based on operational revenue

III. Operations

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

Location	Number of plants	Number of offices	Total
National	8	1	9
International	0	1	1

17. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	4
International (No. of Countries)	1

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)
b. What is the contribution of exports as a percentage of the total turnover of the entity?

67.33%

c. A brief on types of customers

KDDL is one of the leading companies in India engaged in the manufacture of watch components, high-quality precision stamped components and progressive tools for a wide range of engineering applications. KDDL manufactures watch dials, watch hands and Indexes for global watch brands. The Precision Engineering division caters to Aerospace, Electronics, Automotive and Ancillary and consumer durables industries.

The packaging business caters to watch companies, Jewellery and writing instrument business.

IV. Employees
18. Details as at the end of Financial Year:
a. Employees and workers (including differently abled):

#	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	%(C / A)
EMPLOYEES						
1.	Permanent (D)	499	479	96.0%	20	4.0%
2.	Other than Permanent (E)	70	65	92.9%	5	7.1%
3.	Total employees (D + E)	569	544	95.6%	25	4.4%
WORKERS						
4.	Permanent (F)	747	630	84.3%	117	15.7%
5.	Other than Permanent (G)	663	364	55.0%	299	45.0%
6.	Total workers (F + G)	1410	994	70.5%	416	29.5%

*The number of employees and workers reported herewith and within the report is reconciled and updated in line with the relevant Industrial Relations Code and company standards

b. Differently abled Employees and workers:

#	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	%(C / A)
DIFFERENTLY ABLED EMPLOYEES						
1.	Permanent (D)	1	1	100%	0	-
2.	Other than Permanent (E)	0	0	-	0	-
3.	Total differently abled employees (D + E)	1	1	100%	0	-
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)	2	1	50%	1	50%
5.	Other than Permanent (G)	0	0	-	0	-
6.	Total differently abled workers (F + G)	2	1	50%	1	50%

19. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	%(B / A)
Board of Directors	9	2	22.2%
Key Management Personnel	3*	0	0

*Including Managing Director and Whole Time Director cum CFO

**BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)****20. Turnover rate for permanent employees and workers (Disclose trends for the past 3 years)**

2022-23			2021-22			2020-21		
Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees								
12.5%	5.6%	12.3%	14.3%	30.3%	14.9%	11.5%	12.1%	11.5%
Permanent Workers								
10.2%	7.0%	8.8%	7.5%	7.4%	7.4%	7.1%	1.8%	6.3%

V. Holding, Subsidiary and Associate Companies (including joint ventures)**21. (a) Names of holding / subsidiary / associate companies / joint ventures**

#	Name of the holding / subsidiary/ associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	Pylania S.A	Subsidiary	100.00%	No
2	Kamla International Holdings AG	Subsidiary	100.00%	No
3	Ethos Limited	Subsidiary	61.07%	No
				Since Ethos Limited is a listed entity, it follows its own BRSR initiatives.
4	Mahen Distribution Limited	Subsidiary	100.00%	No
5	Cognition Digital LLP	Subsidiary	99.99%	No
6	Kamla Tesio Dials Limited	Subsidiary	99.99%	No
7	Pasadena Retail Private Limited	Associate	50.00%	No
8	Estima AG	Subsidiary	100.00%	No
9	Silvercity Brands AG	Subsidiary	100.00%	No

VI. CSR Details

22. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No)	Yes
(ii) Turnover (in Rs.)	Rs. 3,13,91,06,807.00
(iii) Net worth (in Rs.)	Rs. 2,53,23,00,077.50

VII. Transparency and Disclosures Compliances**23. Complaints/Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct:**

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	2022-23			2021-22		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes Web-link	0	0	-	0	0	-
Investors (other than shareholders)	Yes Web-link	0	0	-	0	0	-
Shareholders	Yes Web-link	0	0	-	0	0	-
Employees and workers	Yes Web-link	0	0	-	0	0	-
Customers	Yes Web-link	0	0	-	0	0	-
Value Chain Partners	Yes Web-link	0	0	-	0	0	-
Other (please specify)	-	-	-	-	-	-	-

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

24. Overview of the entity's material responsible business conduct issues

Please indicate material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, approach to adapt or mitigate the risk along-with its financial implications, as per the following format

* Indicate whether risk or opportunity (R/O)

#	Material issue identified	R/O*	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications
1	Innovation Management and resource efficiency	O	Innovation can lead to the creation of improved products and services that better meet customer needs, thereby increasing customer satisfaction. Additionally, innovation drives the development of new products and services, opening up new revenue opportunities for the Company. Companies that prioritise innovation gain a competitive edge and expand their market share. Operational efficiency aims to achieve more with less, such as reducing energy consumption, increasing yield, and optimising equipment utilisation, ultimately maximising overall effectiveness.		Positive
2	Training and skill improvement	O	Training and skill improvement are essential for individuals and organisations as they enhance performance, productivity, and adaptability. Continuous learning enables employees to acquire new knowledge, refine existing skills, and stay updated with industry advancements, resulting in improved job satisfaction, career growth, and organisational success in a rapidly evolving business landscape.		Positive
3	Water Management	R	Water management is crucial for manufacturers as it ensures responsible use of water resources, reduces environmental impact, and mitigates operational risks. Efficient water management practices help conserve water, minimise water-related costs, comply with regulations, protect ecosystems, and enhance sustainability, demonstrating corporate social responsibility and long-term viability.	KDDL will continue to implement measures for effective water management, leading to reduced consumption of freshwater. KDDL has installed effluent treatment plants to treat wastewater discharged which is reused for gardening and other industrial applications as well in the production process. Conduct water usage assessment and monitoring to track any high usage of water and identify ways to reduce freshwater consumption.	Negative
4	Supply Chain Management	O	Supply chain management is essential for manufacturers as it ensures the smooth flow of materials, reduces costs, improves operational efficiency, and enhances customer satisfaction. Effective supply chain management enables timely production, minimises inventory risks, optimises logistics, fosters supplier relationships, and enables companies to meet market demand efficiently and effectively.		Positive

**BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)**

#	Material issue identified	R/O*	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications
5	Customer Satisfaction	R	Customer satisfaction is vital to a watch component and precision engineering company as it directly impacts reputation, customer loyalty, and business growth. Satisfied customers not only contribute to positive word-of-mouth marketing but also drive repeat purchases, ensuring a strong market presence and continued success in a competitive industry.	Customers are key to long-term sustainable growth for KDDL. At KDDL, we ensure product quality, continuous development of new products, on-time delivery, and competitive pricing to meet the expectations and demands of our customers. Establish effective two-way communication channels to increase customer engagement, brand loyalty and transparency. Establish a mechanism to receive customer feedback and incorporate relevant feedback to enhance product quality offerings.	Negative
6	Emissions & Energy management	R	Emissions and energy management hold paramount importance for manufacturing companies. By effectively managing emissions and energy usage, companies can reduce their environmental footprint, comply with regulations, enhance operational efficiency, minimise costs, and demonstrate a commitment to sustainability. Proactive management of emissions and energy contributes to a greener and more responsible manufacturing industry.	Implement effective policies and procedures to monitor energy and emission performance to identify critical areas to improve. Promote the use of renewable energy resources like solar or wind energy to reduce and offset GHG emissions. Implement effective emission monitoring systems to keep track of key high emission factors.	Negative
7	Waste Management	R	Effective waste management is critical for a manufacturing company as it minimises environmental impact, ensures regulatory compliance, reduces operational costs, and enhances sustainability. Proper waste management practices promote resource efficiency, mitigate potential health and environmental risks, and demonstrate corporate responsibility.	Ensure proper procedures and policies are in place for handling, storing and disposing of waste. KDDL, as a responsible manufacturer, effectively handles all the waste generated by appropriate storage and safe disposal through third party vendors. Additionally, implement efficient ways to reuse or reduce waste generated leading to less consumption of fresh raw materials.	Negative
8	Occupational Health and Safety	R	Occupational health and safety are a significant risk and vital to a manufacturing company as it safeguards employees from workplace hazards, reduces the risk of accidents and injuries, improves productivity, and ensures legal compliance. Prioritising health and safety foster a positive work environment and protects the Company's reputation.	Define clear policies and procedures for thorough assessments of potential risks and hazards at KDDL premises take effective measures to mitigate any potential risk. Additionally, KDDL conducts routine health and safety monitoring to ensure no gaps related to occupational health and hazard. We provide adequate Personal Protection Equipment to ensure complete safety from any unforeseen hazard. We also provide Occupational health clinic services for any immediate treatments required. Safety trainings and awareness are key to promote safety practices and empower employees and workers to report any gaps.	Negative

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

#	Material issue identified	R/O*	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications
9	Corporate Governance	R	Corporate governance is crucial for any company as it ensures transparency, accountability, and ethical decision-making. It helps establish a framework that guides the behaviour of management, protects shareholder interests, promotes long-term sustainability, and enhances investor confidence. Effective corporate governance is fundamental for organisational success and stakeholder trust.	KDDL has established effective policies and practices to ensure strong corporate governance. We are committed to maintaining and improving our systems and practices by upholding ethical behaviour, transparency, clear responsibilities, risk management framework and accountability in all corporate decision-making processes. We prioritise regular monitoring, independent audits, and board oversight to sustainably manage our operations and mitigate potential risks.	Negative

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the NGRBC Principles and Core Elements.

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Policy and management processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c. Web Link of the Policies, if available	https://www.kddl.com/codes-and-policies/								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/ No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4. Name of the national and international codes/certifications/ labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.*	SEDEX	AS 9100D, ISO 9001:2015, ISO 45001:2018, and IATF 16949	SEDEX	-	-	ISO 14001:2015 SEDEX	-	-	-
<p>*Dials 1: ISO 14001- 2015 and 45001-2018 Hands 1 & 2: ISO 45001, ISO 14001, SEDEX Eigen: AS 9100D, ISO 9001:2015, ISO 45001:2018, ISO 14001:2015 and IATF 16949</p>									



BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

5. Specific commitments, goals and targets set by the entity with defined timelines, if any.

KDDL, as a responsible and one of the leading watch component manufacturing and precision engineering companies, we are resolute in our commitment to sustainability and environmental stewardship.

Our sustainability initiatives includes slum area development (Chandigarh Rotary Club Service Trust – Saketri Project), tree plantation (Biotasoil Foundation - Go Green Project), support for disabled patients (Sai Aasra project), organ donation (Mohan Foundation project), medical assistance for the underprivileged (Heart to Heart Society project), education and vocational training for children and rural women (Youth Technical Training Society project), livelihood programmes (Catalysts for Social Action), tree plantation drive (The Million-Tree Project) and cremation ground maintenance in collaboration with Chandigarh Rotary Club.

Projects undertaken aim towards environmental and social goals, including support for children's health, education, basic necessities, and livelihood programmes through Catalysts for Social Action (CSA). Our commitment towards sustainability is also reflected through The Million-Tree Project: KDDL, together with its associate companies and brands, has made a commitment to collaborate with responsible agencies to plant and foster one million trees in depleted regions of India by 2030.

6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.

We are making significant progress in achieving our social and environmental objectives. Our actions have resulted in a significant impact on the environment, while also contributing to socio-economic goals. Through our efforts, we have made a meaningful difference by addressing environmental concerns and actively participating in initiatives that promote social and economic development.

Under The Million Tree Project we have planted 62,262 saplings as of date. Through our other social and environmental objectives, we have impacted more than 700+ beneficiaries supporting socio-economic causes, promoting healthcare and community upliftment drives. KDDL shall continue to expand its social responsibility footprint through its social and environmental objectives.

Governance, leadership and oversight

7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)

KDDL is a renowned Indian corporation that specialises in the manufacturing of top-quality watch components, precision stamped components, and progressive tools for various engineering applications. KDDL acknowledges the significance of ESG practices and consistently endeavours to achieve sustainable long-term value for a better future. Despite the challenges like responsible sourcing of materials, and managing social and environmental impacts across the supply chain, KDDL is firmly committed to promoting environmental sustainability, social causes and good governance practices. KDDL also adheres to the highest standards of governance practices and transparency through an independent board, policies on ethics, a whistle-blower mechanism, and several such arrangements. We encourage inclusivity, teamwork, and growth by taking regular feedback and initiatives that enhance employee engagement and well-being.

One of KDDL's key sustainability initiatives is the pledge to plant and nurture one million trees in denuded areas of India over the next decade. Other initiatives include collaboration with the Isha Foundation on project Cauvery Calling to preserve the basin of the river, promoting education and skill development programmes for in-school slum children, partnering our unwavering dedication reflects our deep sense of responsibility and we will remain committed to creating a positive impact on society and the environment in the times ahead. with the Mohan Foundation to save lives through organ donations and various such practices.

8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).

The highest authority responsible is Chairman & Managing Director, Mr. Yashovardhan Saboo. Along with CMD, the Senior Management is responsible for the oversight and implementation of Business Responsibility policies.

9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.

Chairman & Managing Director, Mr. Yashovardhan Saboo.

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)
10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Performance against above policies and follow up action	Director									Annually								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Director									Quarterly								

11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.

P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Bureau Veritas	TUV SUD South Asia Private Limited and Bureau Veritas	Bureau Veritas	-	-	TUV SUD South Asia Private Limited and Bureau Veritas	-	-	-

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

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

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

PRINCIPLE 1: Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.

Essential Indicators
1. Percentage coverage by training and awareness programmes on any of the principles during the financial year:

Segment	Total number of training and awareness programmes held	Topics/ principles covered under the training and its impact	% age of persons in respective category covered by the awareness programmes
Board of Directors	4	Regular compliance updates on regulatory changes and laws.	100%
Key Managerial Personnel	5	Training sessions were held for end users focusing on IT-related subjects, specifically Email and Cyber Security Regular compliance updates on regulatory changes and laws.	100%

**BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)**

Segment	Total number of training and awareness programmes held	Topics/ principles covered under the training and its impact	% age of persons in respective category covered by the awareness programmes
Employees other than BoD and KMPs	130	Employee training and skill development are of utmost importance and a top priority at KDDL. Given the specialised and skilled workforce requirements inherent in KDDL's business operations, we are dedicated to providing comprehensive training programmes to ensure employee satisfaction and enhance their performance capabilities. The following topics/trainings were covered: <ul style="list-style-type: none"> • ESG Workshop • Kaizen trainings • Safety trainings • Company policy trainings • Technical trainings like ISO, chemical safety, safety standards, Waste management, Usage of PPEs, 5-S, environmental laws, etc. • Awareness programmes like POSH, First aid trainings, IT security awareness, Onsite emergency plans, Incident reporting, EHS policy awareness, technical awareness, electrical safety, etc. 	90%
Workers	55	Worker training is of paramount importance to KDDL as it elevates technical proficiency, empowering employees to navigate changing industry demands and remain at the cutting edge of technological advancements. Furthermore, training cultivates a culture of perpetual learning, leading to heightened employee morale, job satisfaction, and overall engagement, thereby fostering a motivated workforce and bolstering retention rates. The following training/awareness programmes were covered: <ul style="list-style-type: none"> • Fire safety • Kaizen • ISO 45001 & 14001 training • Machine safety • Chemical awareness • Electrical safety • First aid and onsite emergency plans • EHS awareness • Machine specific technical trainings • 5-S training • Company policy trainings 	90%

2. **Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year, in the following format**
Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on entity's website):

Monetary					
	NGRBC Principle	Name of the regulatory/enforcement agencies/judicial institutions	Amount (In Rs.)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine Settlement Compounding fee			NIL		

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

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

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

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
	Not applicable

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

KDDL's Code of Conduct policies and procedures make an emphasis and upholds business integrity, ethical conduct and adherence to regulatory compliances.

This code of conduct aims to ensure adherence not just to legal obligations but also to the Company's own standards of ethical business conduct.

The Company will strictly forbid any form of bribery in all its business transactions and will establish robust measures to prevent and identify any improper payments. Additionally, the Company will fully comply with laws pertaining to anti-money laundering and counter-terrorist financing, promptly reporting any unaccounted cash or suspicious transactions.

Policy web-link

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

	2022-23	2021-22
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

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

	2022-23		2021-22	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	-	0	-
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	-	0	-

7. **Provide details of any corrective action taken or underway on issues related to fines / penalties / action taken by regulators/ law enforcement agencies/ judicial institutions, on cases of corruption and conflicts of interest.**

Not Applicable

Leadership Indicators

2. **Does the entity have processes in place to avoid/ manage conflict of interests involving members of the Board? (Yes/No) If Yes, provide details of the same.**

Yes.

In Compliance with the SEBI LODR (Listing Obligations and Disclosure Requirement), the Company has formulated a Code of Conduct policy and Related Party Transactions policy which also describes the mechanism and processes in place to manage conflict of interests involving members of the Board.

Codes and Policies: Weblink

**BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)****Principle 2: Businesses Should Provide Goods and Services In A Manner That Is Sustainable And Safe****Essential Indicators**

1. **Percentage of R&D and capital expenditure (capex) investments in specific technologies to improve the environmental and social impacts of product and processes to total R&D and capex investments made by the entity, respectively.**

	2022-23	2021-22	Details of improvements in environmental and social impacts
R&D	-	-	N.A.
Capex	1.98%	0.20%	The capital expenditure (Capex) investment is related to the installation of a cardboard box manufacturing machine, primarily aimed at achieving sustainability objectives and reducing rejection rates. Additionally, other investments are related to water treatment in the production process and installation of automatic painting machines, preventing direct human involvement with toxic chemicals.

2. a. **Does the entity have procedures in place for sustainable sourcing? (Yes/No)**
Yes
- b. **If yes, what percentage of inputs were sourced sustainably?**
2.4%
3. **Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.**

(a) Plastics: Processes in line with EPR. The Company demonstrates its dedication to reducing its environmental footprint and adhering to sustainable practices throughout its operations. Compliance with local laws and regulations further underscores its dedication to being an environmentally responsible entity. (b), (c) and (d) E-waste, hazardous waste and other waste not applicable to our operations.

4. **Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.**

Yes*

*Applicable for Hands 1, Hands 2 and Bracelet unit

Leadership Indicators

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

Indicate input material	Recycled or re-used input material to total material	
	2022-23	2021-22
Brass metal	19.2%	6.7%

PRINCIPLE 3: Businesses Should Respect And Promote The Well-Being Of All Employees, Including Those In Their Value Chains**Essential Indicators**

1. a. **Details of measures for the well-being of employees:**

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		No. (B)	% (B/A)	No. (C)	% (C/A)	No. (D)	% (D/A)	No. (E)	% (E/A)	No. (F)	% (F/A)
Permanent employees											
Male	479	479	100%	479	100%	N.A.	-	0	-	0	-
Female	20	20	100%	20	100%	20	100%	N.A.	-	2	10.0%
Total	499	499	100%	499	100%	20	100%	0	-	2	0.4%

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		No. (B)	% (B/A)	No. (C)	% (C/A)	No. (D)	% (D/A)	No. (E)	% (E/A)	No. (F)	% (F/A)
Other than Permanent employees											
Male	65	65	100%	65	100%	-	-	-	-	-	-
Female	5	5	100%	5	100%	5	100%	-	-	0	-
Total	70	70	100%	70	100%	5	100%	-	-	0	-

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

Category	% of workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		No. (B)	% (B/A)	No. (C)	% (C/A)	No. (D)	% (D/A)	No. (E)	% (E/A)	No. (F)	% (F/A)
Permanent workers											
Male	630	630	100%	630	100%	-	-	0	-	0	-
Female	117	117	100%	117	100%	117	100%	-	-	76	65.0%
Total	747	747	100%	747	100%	117	100%	0	-	76	10.2%
Other than Permanent workers											
Male	364	364	100%	364	100%	-	-	0	-	0	-
Female	299	299	100%	299	100%	299	100%	-	-	126	42.1%
Total	663	663	100%	663	100%	299	100%	0	-	126	19.0%

2. Details of retirement benefits, for Current Financial Year and Previous Financial Year.

Benefits	2022-23			2021-22		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	100%	Yes	100%	100%	Yes
Gratuity	100%	100%	Yes	100%	100%	Yes
ESI	100%	100%	Yes	100%	100%	Yes
Others – Please Specify	-	-	-	-	-	-

3. Accessibility of workplaces

Are the premises / offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016? If not, whether any steps are being taken by the entity in this regard.

KDDL is committed to fostering an inclusive and non-discriminatory work environment, where no form of discrimination, including disability, is tolerated. We strive to provide equal and fair opportunities to all individuals and are actively working towards developing facilities that cater to the needs of persons with disabilities. As part of our practice, we ensure that necessary support is provided to enable them to carry out their daily routines with ease and dignity.

4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web-link to the policy.

In accordance with KDDL's Model Code of Conduct, we are committed to providing fair and equitable treatment to all individuals. The Company strictly prohibits any form of unfair discrimination based on race, caste, religion, colour, ancestry, marital status, gender, sexual orientation, age, nationality, ethnic origin, or disability.

Web-link.

**BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)****5. Return to work and Retention rates of permanent employees and workers that took parental leave.**

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	-	-	-	-
Female*	NIL	-	NIL	-
Total	-	-	-	-

*Not applicable since maternity leave is taken during the FY2022-23 and due to return in the following year

6. Is there a mechanism available to receive and redress grievances for the following categories of employees and worker? If yes, give details of the mechanism in brief.

Permanent Workers	Yes.
Other than Permanent Workers	<p>Both permanent and non-permanent employees/workers have the option to address their grievances by approaching the HR & Admin department of their respective unit. This allows employees to voice their concerns and seek resolution through the appropriate channels within the organisation. Other mechanisms include:</p> <ul style="list-style-type: none"> • Employee Suggestion boxes • Whistle Blower Policy • Anonymous complaints processes • Town Hall Meeting • Monthly Assembly Meeting • Direct Communication with HR (either in writing or verbal) • Open House Feedback / Review Session for all employees <p>The management is committed to treating all grievances seriously and taking prompt and appropriate actions. Our grievance mechanism is designed to complement, not replace, other channels defined by law or collective agreements. The objective is to foster a safe and healthy work culture and enable the resolution of all types of grievances received. By adopting above-mentioned redressal mechanisms, we aim to address concerns more efficiently and effectively. Having multiple communication channels in place ensures that our employees and workers have a comfortable avenue to express their grievances. This approach encourages a transparent and open environment where everyone's concerns are heard and addressed promptly.</p>
Permanent Employees	
Other than Permanent Employees	

7. Membership of employees and worker in association(s) or Unions recognised by the listed entity:

Category	2022-23			2021-22		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees/ workers in respective category, who are part of association (s) or Union(D)	% (D / C)
Total Permanent Employees	499	0	-	448	0	-
- Male	479	0	-	432	0	-
- Female	20	0	-	16	0	-
Total Permanent Workers	747	176	23.6%	730	114	15.6%
- Male	630	171	27.1%	618	109	17.6%
- Female	117	5	4.3%	112	5	4.5%

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)
8. Details of training given to employees and workers:

Category	2022-23					2022-23				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	544	299	55.0%	144	26.5%	496	319	64.3%	131	26.4%
Female	25	12	48.0%	9	36.0%	38	18	47.4%	2	5.3%
Total	569	311	54.7%	153	26.9%	534	337	63.1%	133	24.9%
Workers										
Male	994	551	55.4%	131	13.1%	910	275	30.2%	162	17.8%
Female	416	109	26.2%	45	10.8%	332	44	13.3%	62	18.7%
Total	1410	660	46.8%	176	12.5%	1242	319	25.7%	224	18.0%

9. Details of performance and career development reviews of employees and worker:

Category	2022-23			2021-22		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	479	479	100%	432	432	100%
Female	20	20	100%	16	16	100%
Total	499	499	100%	448	448	100%
Workers						
Male	630	630	100%	618	618	100%
Female	117	117	100%	112	112	100%
Total	747	747	100%	730	730	100%

10. Health and safety management system:

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

Yes

At KDDL, we prioritise employee health and safety. Our units are certified with SEDEX and ISO 14001, which encompasses OHS practices. We value our employees as critical stakeholders, ensuring adherence to these standards across all our plants and premises.

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

To ensure safety hazards and risk identification, we adhere to stringent practices in line with the ISO 45001:2018 standard, as applicable to most of our facilities. This internationally recognised standard provides a framework for effectively managing occupational health and safety. One of the other key methods we employ is the use of Hazard Identification and Risk Assessment (HIRA) tools. These tools enable us to systematically identify potential hazards, assess associated risks, and implement appropriate control measures. By following these standardised procedures, we prioritise the safety and well-being of our employees, creating a secure work environment and minimising the potential for accidents or injuries.

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

Yes

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

Yes

**BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)****11. Details of safety related incidents, in the following format:**

Safety Incident/Number	Category	2022-23	2021-22
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)*	Employees	1	0
	Workers	0	0
Total recordable work-related injuries**	Employees	2	0
	Workers	3	4
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	2	0
	Workers	0	0

*LTIFR rate is calculated for only High consequences work-related injuries

**Total recordable work-related injuries also include High consequence work-related injury or ill-health

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

KDDL implements several measures to ensure health and safety assessments, including conducting safety audits and trainings, monitoring incident reporting, providing PPE kits, performing hazard identification and risk assessment (HIRA), implementing engineering and administration controls, maintaining first aid kits, installing safety switches on machines, conducting environmental monitoring, and designating dedicated storage for hazardous materials to prioritise safety.

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

	2022-23			2021-22		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0	-	0	0	-
Health & Safety	0	0	-	0	0	-

14. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	77.8%
Working Conditions	77.8%

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

Not applicable, since no working conditions or health and safety-related complaints/concerns have been registered.

At KDDL, in case of any such incident, we prioritise safety in every aspect of our operations. We ensure the implementation of robust safety measures like submitting incident reports and near-miss reports. These reports serve as valuable tools for identifying potential hazards and taking proactive steps to prevent accidents. In the event of an incident, we conduct thorough investigations to understand the root causes and implement corrective actions to prevent future occurrences. Furthermore, regular safety audits are conducted to assess compliance with safety protocols and identify areas for improvement. To foster a culture of safety, we provide comprehensive safety training to our employees, equipping them with the knowledge and skills to mitigate risks and maintain a safe working environment.

PRINCIPLE 4: Businesses Should Respect The Interests Of And Be Responsive To All Its Stakeholders**Essential Indicators****1. Describe the processes for identifying key stakeholder groups of the entity.**

Senior management, in collaboration with board members and various departments, has completed a stakeholder identification exercise to determine the individuals and groups that may be affected by or have an impact on the Company. The identified stakeholders comprise both internal and external parties who are relevant to the organisation, including employees, investors,

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

government authorities, vendors, customers, dealers, financial institutions, and the community. The Company expresses its gratitude to all stakeholders for their support in achieving its strategic goals and targets. It highly values the input and feedback provided by stakeholders and is committed to cultivating strong relationships with them. By engaging in continuous communication and dialogue, the Company aims to meet the needs and expectations of all stakeholders effectively.

List of identified stakeholders:

1. Shareholders, Lenders
2. Employees and workers
3. Suppliers and Vendors
4. Local community
5. Government and regulators
6. Customers

2. List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group.

Stakeholder Group	Whether identified as Vulnerable & Marginalised Group (Yes/No)	Channels of communication*	Frequency of engagement#	Purpose and scope of engagement including key topics and concerns raised during such engagement
Shareholders, Lenders	No	<ul style="list-style-type: none"> • Email • Investor meetings/calls • General meetings • Website 	On a regular basis	Monitor and follow up on the Company's performance, ensure compliance with quarterly requirements, and address day-to-day operations effectively.
Employees and workers	No	<ul style="list-style-type: none"> • Email • Townhall meetings • Physical interaction • Monthly assembly meeting • Award functions • Recognition programmes • Engagement activities • Quarterly review meetings 	On a regular basis	Facilitate effective communication regarding work targets, conduct motivation sessions, hold review meetings, and gain a deeper understanding of employees' professional goals. It is important as it promotes alignment, motivation, and growth within the organisation, fostering a supportive and goal-oriented work environment.
Suppliers and Vendors	No	<ul style="list-style-type: none"> • Email • Physical meetings • Telephonic discussions 	On a regular basis	Ensure effective supply chain management. Building strong relationships and collaboration with suppliers and vendors helps to optimise the flow of goods and services, leading to improved operational efficiency and customer satisfaction.
Local community	No	<ul style="list-style-type: none"> • Interaction through a Company representative 	On a regular basis	Gain a comprehensive understanding of their needs and actively seek solutions to address them. By fostering a close connection and collaboration with the community, organisations can contribute to its well-being and sustainable development.
Government and regulators	No	<ul style="list-style-type: none"> • Official correspondence 	On a regular basis	Ensure compliance with government regulations, including adhering to circulars and seeking clarification when needed. Building a strong relationship with government bodies facilitates smooth and transparent operations while upholding legal and regulatory requirements.

**BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)**

Stakeholder Group	Whether identified as Vulnerable & Marginalised Group (Yes/No)	Channels of communication*	Frequency of engagement#	Purpose and scope of engagement including key topics and concerns raised during such engagement
Customers	No	<ul style="list-style-type: none"> Email Roadshows Local and international trade fairs Customer visits Physical meetings Telephonic discussions Social Media 	On a regular basis	Actively understand their requirements, stay informed about market trends, assess their product demand, and address any concerns related to quality and delivery compliance. By maintaining close communication with customers, businesses can enhance their products and services to meet customer expectations while ensuring satisfaction and loyalty.

*(Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other

#(Annually/ Half yearly/Quarterly / others –please specify)

PRINCIPLE 5: Businesses Should Respect and Promote Human Rights**Essential Indicators**

1. **Employees and workers who have been provided training on human rights issues and policy(ies) of the entity, in the following format:**

Category	2022-23			2021-22		
	Total (A)	No. employees workers covered (B)	% (B / A)	Total (C)	No. employees workers covered (D)	% (D / C)
Employees						
Permanent	499	479	96.0%	448	128	28.6%
permanent Other than	70	0	0	86	0	0
Total Employees	569	479	84.2%	534	128	24.0%
Workers						
Permanent Other than	747	40	5.4%	730	18	2.5%
permanent	663	8	1.2%	512	5	1%
Total Workers	1410	48	3.4%	1242	23	1.9%

2. **Details of minimum wages paid to employees and workers, in the following format:**

Category	2022-23					2022-23				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent	499	0	-	498	100%	448	0	0	448	100%
Male	479	0	-	479	100%	432	0	0	432	100%
Female	20	0	-	20	100%	16	0	0	16	100%
Other than permanent	70	70	100%	-	-	86	86	100%	0	-
Male	65	65	100%	-	-	64	64	100%	0	-
Female	5	5	100%	-	-	22	22	100%	0	-
Workers										
Permanent	747	131	17.6%	614	82.4%	730	113	15.5	516	84.5%
Male	630	100	15.9%	530	84.1%	618	85	13.8%	432	86.2%
Female	117	31	26.5%	86	73.5%	112	28	25.0%	84	75.0%
Other than permanent	663	646	97.4%	17	2.6%	512	499	97.5%	13	2.5%
Male	364	348	95.6%	16	4.4%	292	280	95.9%	12	4.1%
Female	299	298	99.7%	1	0.3%	220	219	99.5%	1	0.5%

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)
3. Details of remuneration/salary/wages, in the following format:

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category (In Rs.)	Number	Median remuneration/ salary/ wages of respective category (In Rs.)
Board of Directors (BoD)	7	Executive (2) – 2,48,74,892* Independent (5) – 4,67,500	2	4,78,750
Key Managerial Personnel	3**	1,54,27,993	0	-
Employees other than BoD and KMP	476	3,58,921	20	2,07,843
Workers	630	4,10,908	117	2,07,072

**Including Managing Director and Whole Time Director cum CFO

*Excluding one-time value creation award of Chairman & Managing Director

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

Yes.

The management team, in collaboration with the Human Resources department for each unit, holds the responsibility for addressing any human rights impacts or issues that arise as a result of or are contributed to by the business.

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

Yes.

KDDL has robust mechanisms in place to address human rights issues, including the implementation of a whistleblower policy and a Prevention of Sexual Harassment policy. These policies provide a framework for employees to report any violations or concerns related to human rights, ensuring confidentiality and protection against adverse consequences. By having these policies, KDDL demonstrates its commitment to creating a safe and inclusive work environment that upholds human rights and fosters a culture of integrity and accountability.

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

	2022-23			2021-22		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	0	0	-	0	0	-
Discrimination at workplace	0	0	-	0	0	-
Child Labour	0	0	-	0	0	-
Forced Labour/Involuntary Labour	0	0	-	0	0	-
Wages	0	0	-	0	0	-
Other human rights related issues	0	0	-	0	0	-

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

KDDL upholds integrity and ethical values while implementing mechanisms to prevent adverse consequences to the complainant in cases of discrimination and harassment.

The entire process of addressing such cases is characterised by strict confidentiality. The prevention mechanism ensures that complaints received are kept within a limited circle of stakeholders. The action plan is strategically devised with minimal disclosure to maintain confidentiality.

Whistle-blower policy mechanisms define strict confidential procedural practices to prevent any adverse consequences to the complainant.

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

Yes

**BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)****9. Assessments for the year:**

	%age of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	100%
Forced/involuntary labour	100%
Sexual harassment	100%
Discrimination at workplace	100%
Wages	100%
Others – please specify	-

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

Not Applicable

PRINCIPLE 6: Businesses Should Respect and Make Efforts To Protect And Restore The Environment**Essential Indicators****1. Details of total energy consumption (in Giga Joules) and energy intensity, in the following format:**

Parameter	2022-23	2021-22
Total electricity consumption (A) – In Giga Joules	20,959.5	18,829.7
Total fuel consumption (B) – In Giga Joules	2,661.7	2,370.5
Energy consumption through other sources (C)		
Total energy consumption (A+B+C) – In Giga Joules	23,621.2	21,200.2
Energy intensity per rupee of turnover (Total energy consumption/turnover in rupees)	7.5	9.5

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

No

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

Not Applicable

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

Parameter	2022-23	2021-22
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	35939.5	28561.5
(iii) Third party water	21744.1	20081.0
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	57683.6	48642.5
Total volume of water consumption (in kilolitres)	68938.6	49060.5
Water intensity per rupee of turnover (Water consumed / turnover)	2.2	2.2

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

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

No

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

Yes.

Zero Liquid Discharge is implemented in units to treat wastewater, meet environmental laws, and eliminate liquid waste discharge through effective treatment processes.

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

Parameter	Please specify unit	2022-23 (Current Financial Year)	2021-22 (Previous Financial Year)
Nox	Parts per million by volume	73.9	6.5
Sox	Parts per million by volume	7.3	1.0
Particulate matter (PM)	mg/Nm ³	26.9	21.9
Persistent organic pollutants (POP)	Microgram per cubic metre	-	-
Volatile organic compounds (VOC)	Microgram per cubic metre	-	-
Hazardous air pollutants (HAP)	-	-	-
Others– please specify			
Carbon Monoxide	mg/Nm ³	71.5	3.9
PM 2.5	Microgram per cubic metre	27.5	32.8

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

No

** Formula used for Consolidation is – (Value of monitoring)/ Number of Sites

6. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity, in the following format:

Parameter	Unit	2022-23	2021-22
Total Scope 1 emissions (Break-up of the GHG into CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, if available)	Metric tonnes of CO ₂ equivalent	581.1	623.5
Total Scope 2 emissions (Break-up of the GHG into CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, if available)	Metric tonnes of CO ₂ equivalent	4,715.9	4,236.7
Total Scope 1 and Scope 2 emissions per rupee of turnover		1.7	2.2

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

No

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

No.

While we currently do not have a specific greenhouse gas (GHG) emission reduction project in place, our organisation is committed to implementing environmentally friendly practices. We prioritise the use of recyclable metals, which helps minimise the environmental impact associated with their production and disposal. Additionally, we have installed LED lights throughout our premises, which consume less energy and contribute to lower carbon emissions. Moreover, our packaging materials are sourced from biodegradable sources, ensuring a reduced environmental footprint. These initiatives are part of our ongoing efforts to promote sustainability and minimise our ecological footprint, even in the absence of a dedicated GHG emission reduction project.

**BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)****8. Provide details related to waste management by the entity, in the following format:**

Parameter	2022-23	2021-22
Total Waste generated (in metric tonnes)		
Plastic waste (A)	4.9	1.9
E-waste (B)	0.1	0
Bio-medical waste (C)	0	0
Construction and demolition waste (D)	0	0
Battery waste (E)	0.1	0
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (G) ETP sludge, paint sludge and used oil from DG sets	15.7	11.8
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)		
Metal scrap	515.4	506.9
Paper scrap	29.5	21.15
Total (A+B + C + D + E + F + G + H)	565.7	541.8
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	14.8	6.3
(ii) Re-used	0.0	0.0
(iii) Other recovery operations	0.0	0.0
Total	14.8	6.3
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	0.3	0.3
(ii) Landfilling	8.9	8.0
(iii) Other disposal operations	541.6	526.8
Total	550.8	535.1

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

No

9. Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your Company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes.

At our organisation, we adhere to proper waste management practices in strict compliance with applicable laws and regulations. This includes diligent segregation, careful handling, safe storage, and responsible disposal of waste through authorised vendors. Our waste management systems are designed in accordance with industry standards, ensuring effective management and adherence to established protocols. By maintaining a robust waste management framework, we prioritise environmental sustainability and fulfil our commitment to responsible waste-handling practices.

Waste management practices:

- Developing hazardous waste management SOPs
- A storage facility has been established to accommodate both hazardous and non-hazardous waste
- In accordance with the laws and guidelines set by the state pollution control board, we employ various methods such as reuse, recycling, reprocessing, recovery, treatment, and disposal to ensure proper management of the waste.
- Disposing of Hazardous Waste to the authorised recycler of the Pollution Control Board
- Efficient treatment plants to treat the water before discharging it to central ETPs

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

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

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

11. Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current financial year:

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
NIL					

12. Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format:

Yes, the Company is compliant to all applicable law/regulations/guidelines.

S.No.	Specify the law/ regulation/ guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties /action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
Not applicable				

PRINCIPLE 7: Businesses, When Engaging in Influencing Public and Regulatory Policy, Should Do So In A Manner That Is Responsible And Transparent

Essential Indicators

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

S.No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	Confederation of Indian Industry (CII)	National
2	All India Federation of Horological Industries	National
3	Federation of Indian Chambers of Commerce and Industry (FICCI)	National
4	PHD Chamber of Commerce & Industry	National
5	Electronic Industries Association of India	National
6	Indo-French Chamber of Commerce & Industry (IFCCI)	National
7	Swiss-Indian Chamber of Commerce	National
8	Parwanoo Industries Association (PIA)	State
9	Peenya Industries Association	State
10	Karnataka Employers Association	State

2. Provide details of corrective action taken or underway on any issues related to anti- competitive conduct by the entity, based on adverse orders from regulatory authorities.

Name of authority	Brief of the case	Corrective action taken
NIL		

**BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)****PRINCIPLE 8: Businesses Should Promote Inclusive Growth and Equitable Development****Essential Indicators**

1. **Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current financial year.**

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes /No)	Results communicated in public domain (Yes / No)	Relevant Web link
Not applicable					

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

S. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In Rs.)
Not applicable						

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

KDDL has established a whistle-blower mechanism to address grievances from the community, providing an avenue for reporting concerns. Individuals can submit their grievances by emailing whistleblower@kddl.com. To address any community grievances, individuals can also contact the assigned representative at our corresponding manufacturing facilities.

4. **Percentage of input material (inputs to total inputs by value) sourced from suppliers:**

	2022-23	2021-22
Directly sourced from MSMEs/ small producers	17.5%	18.3%
Sourced directly from within the district and neighbouring districts	32.1%	30.2%

Leadership Indicators

6. **Details of beneficiaries of CSR Projects:**

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalised groups
1	Support Children in the areas of Health, Basic necessities, Education, Nutrition and Livelihood programme	9	100%
2	Saketri Project – Slum Area Development	700	100%
3	Million Tree Project	2500 saplings planted and 62,262 as of date.**	100%
4	Organ Donation project	2548*	100%
5	Promoting Healthcare- Medical assistance to poor patients	75	100%
6	Education of Children and vocational training	70	100%
7	Toilet project	Maintenance of a cemetery in Chandigarh**	100%

*2547- No of people sensitised through awareness programmes; 1 – No of people treated

**No. of beneficiaries cannot be determined

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)
PRINCIPLE 9: Businesses Should Engage With and Provide Value To Their Consumers In A Responsible Manner
1. Describe the mechanisms in place to receive and respond to consumer complaints and feedback.

At KDDL, we deeply understand the significance of consumer feedback and complaints for the growth and success of our organisation. We highly value the importance of these inputs and have established multiple mechanisms to actively engage with consumers. We offer various channels for consumers to provide feedback and redress complaints:

- Customer engagement SOPs and protocols are defined, as applicable
- Email communication
- CAPA process
- Keeping a register in an Excel file for customer feedback/complaints, as applicable

Quality alerts (with regards to the problem, its root cause, and corrective action details) and communicating the same with our customers

2. Turnover of products and/ services as a percentage of turnover from all products/service that carry information about:

	As a percentage to total turnover
Environmental and social parameters relevant to the product	NIL
Safe and responsible usage	
Recycling and/or safe disposal	

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

	2022-23		Remarks	2021-22		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	0	0	-	0	0	-
Advertising	0	0	-	0	0	-
Cyber-security	0	0	-	0	0	-
Delivery of essential services	0	0	-	0	0	-
Restrictive Trade Practices	0	0	-	0	0	-
Unfair Trade Practices	0	0	-	0	0	-
Other	0	0	-	0	0	-

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

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

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

Yes.

KDDL's IT policy encompasses protection against cyber-security threats and safeguards for data privacy concerns, addressing potential risks in both areas. The policy ensures comprehensive measures are in place to mitigate cyber-security and data privacy risks within the organisation.

The policy is available on the intranet of the Company and data privacy terms on the website. Website link

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

Not applicable