

# 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/2024-25/49**

**Date : 6<sup>th</sup> September, 2024**

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 2023-24**

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 2023-24.

Please take the above information on record.

Thanking you,

Yours truly

**For KDDL Limited**

**Brahm Prakash Kumar  
Company Secretary**



## ANNEXURE IV

# BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

(Business Responsibility and Sustainability Reporting (BRSR) is the practice of companies disclosing information about their environmental, social, and governance (ESG) performance. It goes beyond financial reporting to provide stakeholders with a comprehensive view of a company's non-financial impacts and contributions to sustainable development. BRSR covers topics such as environmental impact, social responsibility, and governance practices, aiming to promote transparency and accountability.)

### SECTION A: GENERAL DISCLOSURES

#### I. Details of the listed entity

Sr. No.	Particulars	FY 2023-2024
1	Corporate Identity Number (CIN) of the Listed Entity	L33302HP1981PLC008123
2	Name of the Listed Entity	KDDL Limited
3	Year of incorporation	08/01/1981
4	Registered office address	Plot No.3, Sector III, Parwanoo, Himachal Pradesh173220
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	2023-24
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
14	Name of assurance provider	NA
15	Type of assurance obtained	NA

#### II. Products/services

##### 16. Details of business activities (accounting for 90% of the turnover):

Sr. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Watch Components Group	Watch Dials & watch hands	68%
2	Precision Engineering	Precision engineering components and press tools.	26%
3	Packaging Business	Manufacturing Of Packaging Boxes for watches, jewellery, lifestyle & writing instruments	4%

**BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)**
**17. Products/Services sold by the entity (accounting for 90% of the entity's Turnover):**

Sr. No.	Product/Service	NIC Code	% of total Turnover Contributed
1	Watch Dials & watch hands	26521	68%
2	Components & Press tools	26101	26%
3	Packaging Products	16231	4%

**III. Operations**
**18. Number of locations where plants and/or operations/offices of the entity are situated:**

Location	Number of plants	Number of offices	Total
National	9	1	10
International	1	2	3

**19. Markets served by the entity:**
**a. Number of locations**

Locations	Number
National (No. of States)	14
International (No. of Countries)	23

**b. What is the contribution of exports as a percentage of the total turnover of the entity?**

71%

**c. A brief on types of customers**

KDDL is a prominent Indian company specialising in the production of watch components, precision stamped components, and progressive tools for various engineering applications. The Company manufactures watch dials, hands, bracelets and indexes for international watch brands. Its Precision Engineering division serves the aerospace, electronics, automotive, ancillary, and consumer durables sectors. Additionally, KDDL's packaging business supports the watch, jewellery, and writing instrument industries.

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

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	%(B / A)	No. (C)	%(C / A)
<b>EMPLOYEES</b>						
1.	Permanent (D)	537	513	95.5%	24	4.5%
2.	Other than Permanent (E)	4	2	50.0%	2	50.0%
3.	<b>Total employees (D + E)</b>	541	515	95.2%	26	4.8%
<b>WORKERS</b>						
4.	Permanent (F)	822	676	82.2%	146	17.8%
5.	Other than Permanent (G)	919	539	58.7%	380	41.3%
6.	<b>Total workers (F + G)</b>	1741	1215	69.8%	526	30.2%

**BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)****b. Differently abled Employees and workers:**

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	%(C / A)
<b>DIFFERENTLY ABLED EMPLOYEES</b>						
1	Permanent (D)	1	1	100%	0	0%
2	Other than Permanent (E)	0	0	0%	0	0%
3	<b>Total differently abled employees (D + E)</b>	1	1	100%	0	0%
<b>DIFFERENTLY ABLED WORKERS</b>						
4	Permanent (F)	3	2	66.7%	1	33.3%
5	Other than Permanent (E)	4	3	75.0%	1	25.0%
6	<b>Total differently abled workers (F + G)</b>	7	5	71.4%	2	28.6%

**21. Participation/Inclusion/Representation of women**

Particular	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	10	3	30%
Key Management Personnel	3*	0	0%

\*Out of three KMPs, two are Board Members.

**22. Turnover rate for permanent employees and workers**

Particular	FY 2023-24 (Turnover rate in current FY)			FY 2022-23 (Turnover rate in previous FY)			FY 2021-22 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	10.3%	22.2%	10.8%	12.5%	5.6%	12.3%	14.3%	30.3%	14.9%
Permanent Workers	20.2%	20.6%	20.3%	10.2%	7.0%	8.8%	7.5%	7.4%	7.4%

**V. Holding, Subsidiary and Associate Companies (including joint ventures)****23. (a) Names of holding / subsidiary / associate companies / joint ventures**

Sr. No.	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	100.0%	No
2	Kamla International Holdings AG	Subsidiary	100.0%	No
3	Ethos Limited	Subsidiary	53.8%	Yes*
4	Mahen Distribution Limited	Subsidiary	100.0%	No
5	Cognition Digital LLP	Subsidiary	99.9%	No
6	Kamla Tesio Dials Limited	Subsidiary	99.9%	No
7	Pasadena Retail Private Limited	Associate	50.0%	No
8	Estima AG	Subsidiary	100.0%	No
9	Silvercity Brands AG	Subsidiary	93.8%	No
10	Favre Leuba GMBH	Subsidiary	93.8%	No
11	RF Brands Private Limited	Subsidiary	53.8%	No

\*Since Ethos Limited is a listed entity, it follows its own BRSR initiatives.

**BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)**
**VI. CSR Details**
**24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No)**

Yes

<b>a. Turnover (in Rs.)</b>	3,50,62,51,370
<b>b. Net worth (in Rs.)</b>	3,97,07,95,037

**VII. Transparency and Disclosures Compliances**
**25. 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) *	FY 2023-24 Current Financial Year			FY 2022-23 Previous Financial Year		
		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	0	0	Nil	0	0	Nil
Investors (other than shareholders)	Yes	4	0	Nil	0	0	Nil
Shareholders	Yes	0	0	Nil	0	0	Nil
Employees and workers	Yes	0	0	Nil	0	0	Nil
Customers	Yes	0	0	Nil	0	0	Nil
Value Chain Partners	Yes	0	0	Nil	0	0	Nil
Other (please specify)							

\*Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)

Stakeholder group from whom complaint is received	Web Link for Grievance Policy
Communities	<a href="https://www.kddl.com/wp-content/uploads/PDF/KDDL%20Policy%20Manual.pdf">https://www.kddl.com/wp-content/uploads/PDF/KDDL%20Policy%20Manual.pdf</a>
Investors (other than shareholders)	<a href="https://www.kddl.com/wp-content/uploads/PDF/KDDL%20Policy%20Manual.pdf">https://www.kddl.com/wp-content/uploads/PDF/KDDL%20Policy%20Manual.pdf</a>
Shareholders	<a href="https://www.kddl.com/wp-content/uploads/PDF/KDDL%20Policy%20Manual.pdf">https://www.kddl.com/wp-content/uploads/PDF/KDDL%20Policy%20Manual.pdf</a>
Employees and workers	<a href="https://www.kddl.com/wp-content/uploads/PDF/KDDL%20Policy%20Manual.pdf">https://www.kddl.com/wp-content/uploads/PDF/KDDL%20Policy%20Manual.pdf</a>
Customers	<a href="https://www.kddl.com/wp-content/uploads/PDF/KDDL%20Policy%20Manual.pdf">https://www.kddl.com/wp-content/uploads/PDF/KDDL%20Policy%20Manual.pdf</a>
Value Chain Partners	<a href="https://www.kddl.com/wp-content/uploads/PDF/KDDL%20Policy%20Manual.pdf">https://www.kddl.com/wp-content/uploads/PDF/KDDL%20Policy%20Manual.pdf</a>
Other (please specify)	

**BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)****26. 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

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1.	Emissions & Energy management	R	Emissions and energy management are critical for manufacturing companies. By effectively managing emissions and energy usage, companies can reduce their environmental footprint, comply with regulations, improve operational efficiency, minimize costs, and demonstrate a commitment to sustainability. Proactive management of emissions and energy contributes to a greener and more responsible manufacturing industry.	Implement policies and procedures to monitor energy and emission performance, identifying critical areas for improvement. Promote the use of renewable energy resources, such as solar and wind, to reduce and offset GHG emissions. Implement emission monitoring systems to track key high emission factors.	Negative
2.	Water Management	R	Water management is essential for manufacturers to ensure responsible use of water resources, reduce environmental impact, and mitigate operational risks. Efficient water management practices conserve water, minimize water-related costs, comply with regulations, protect ecosystems, and enhance sustainability, demonstrating corporate responsibility and long-term viability.	KDDL will maintain measures for effective water management to reduce freshwater consumption. Effluent treatment plants have been installed to treat and reuse wastewater for gardening, industrial applications, and production processes. Water usage assessments and monitoring will be conducted to track high usage and identify reduction methods. Currently, Zero Liquid Discharge (ZLD) has been implemented in three plants of KDDL.	Negative
3.	Waste Management	R	Effective waste management is crucial for a manufacturing company as it minimizes 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 procedures and policies are in place for handling, storing, and disposing of waste. KDDL responsibly manages waste through appropriate storage and safe disposal via third-party vendors. Additionally, implement efficient methods to reuse or reduce waste, leading to lower consumption of fresh raw materials.	Negative
4.	Training and skill improvement	O	Training and skill improvement are crucial for individuals and organizations as they enhance performance, productivity, and adaptability. Continuous learning allows employees to gain new knowledge, refine existing skills, and stay current with industry advancements, leading to improved job satisfaction, career growth, and organizational success in a rapidly changing business environment.	NA	Positive

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

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
5.	Customer Satisfaction	R	Customer satisfaction is crucial for a watch component and precision engineering company as it directly affects reputation, customer loyalty, and business growth. Satisfied customers contribute to positive word-of-mouth marketing and drive repeat purchases, ensuring a strong market presence and continued success in a competitive industry.	Customers are essential to KDDL's long-term sustainable growth. KDDL ensures product quality, continuous development of new products, on-time delivery, and competitive pricing to meet customer expectations and demands. Effective two-way communication channels are established to increase customer engagement, brand loyalty, and transparency. A mechanism is in place to receive and incorporate customer feedback to enhance product quality offerings.	Negative
6.	Occupational Health and Safety	R	Occupational health and safety are critical for a manufacturing company as they protect employees from workplace hazards, reduce the risk of accidents and injuries, improve productivity, and ensure legal compliance. Prioritizing health and safety foster a positive work environment and safeguards the company's reputation.	Establish clear policies and procedures for thorough assessments of potential risks and hazards at KDDL premises, and implement effective measures to mitigate any risks. KDDL conducts routine health and safety monitoring to ensure no gaps in occupational health and hazard management. Adequate Personal Protection Equipment is provided to ensure safety from unforeseen hazards. Occupational health clinic services are available for immediate treatments. Safety training and awareness programs are key to promoting safety practices and empowering employees and workers to report any gaps.	Negative
7.	Innovation Management and resource efficiency	O	Innovation enhances product and service offerings to better align with customer needs, thereby boosting customer satisfaction. It also fosters the development of new products and services, creating additional revenue opportunities for the company. Companies that prioritize innovation gain a competitive advantage and increase their market share. Operational efficiency focuses on achieving more with fewer resources, such as reducing energy consumption, increasing yield, and optimizing equipment utilization, ultimately maximizing overall effectiveness.	NA	Positive

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

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
8.	Supply Chain Management	O	Supply chain management is critical 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, minimizes inventory risks, optimizes logistics, fosters supplier relationships, and allows companies to meet market demand efficiently and effectively.	NA	Positive
9.	Corporate Governance	R	Corporate governance is essential for any company as it ensures transparency, accountability, and ethical decision-making. It establishes a framework that guides management behavior, 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 policies and practices to ensure strong corporate governance. We are committed to maintaining and improving our systems and practices by upholding ethical behavior, transparency, clear responsibilities, a 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.

Sr. No	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
<b>Policy and management processes</b>										
1.	a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/ No/NA)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	b. Has the policy been approved by the Board? (Yes/No/ NA)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	c. Web Link of the Policies, if available	<a href="https://www.kddl.com/codes-and-policies/">https://www.kddl.com/codes-and-policies/</a>								
2.	Whether the entity has translated the policy into procedures. (Yes / No/ NA)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3.	Do the enlisted policies extend to your value chain partners? (Yes/No/NA)	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, Trustee) 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	-	-	-



## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

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

As a leading watch component manufacturing and precision engineering company, KDDL is committed to sustainability and environmental stewardship. Our initiatives include the Million Tree Project, Medical Mission in Jhabua, Madhya Pradesh, Animal Adoption at Bennerghatta Zoo in Bengaluru, Lavatory Project Maintenance at the Cremation Ground in Chandigarh, Medical Help for Poor and Needy Patients in Chandigarh, Promoting Educational and Vocational Training, After Care and Livelihood Programs, and Organ Donation. These projects aim to achieve environmental and social goals, including support for children’s health, education, basic necessities, and livelihood programmes through Catalysts for Social Action (CSA). Our commitment to sustainability is further demonstrated through The Million-Tree Project, where KDDL, along with its associate companies and brands, has pledged 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.

KDDL is making significant progress in achieving our social and environmental objectives. Our actions have resulted in a notable impact on the environment and have contributed to socio-economic goals. Under The Million-Tree Project, we have planted 77,892 saplings to date.

## 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 Limited, a leading Indian manufacturer of high-quality watch components, precision stamped components, and progressive tools, is deeply committed to ESG practices, striving for sustainable long-term value. Despite challenges like responsible material sourcing and managing social and environmental impacts across the supply chain, KDDL promotes environmental sustainability, social causes, and good governance. The Company adheres to the highest governance standards with an independent board, ethical policies, a whistle-blower mechanism, and more. KDDL fosters inclusivity, teamwork, and growth through regular feedback and initiatives enhancing employee engagement and well-being. Key sustainability efforts include pledging to plant and nurture one Million trees in India over the next decade, collaborating with the Isha Foundation on the Cauvery Calling project, promoting education and skill development for slum children, and partnering with the Mohan Foundation to save lives through organ donations. KDDL’s unwavering dedication reflects its deep sense of responsibility and commitment to positively impacting society and the environment.

### 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/ NA)

No

#### If Yes please provide details

NA

### 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								
	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
a. Performance against above policies and follow up action									Director
b. Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances									Director

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

Subject for Review	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	
a. Performance against above policies and follow up action										Annually
c. Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances										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.**

Yes	Yes	Yes	No	No	Yes	No	No	No
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)									

**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.**

(This principle focuses on the importance of ethical conduct and transparency in business operations. Companies should follow ethical business practices and adhere to high standards of integrity. They should also be transparent about their activities, operations, and financial reporting, as well as be accountable for their actions)

**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	Presentations on Business plans, Strategies, Financial Budgets and Key focus areas of each business stream, Internal Controls.	100%
Key Managerial Personnel	4	Regulatory updates and Risk Management	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	229	<p>At KDDL, employee training and skill development are of paramount importance and a top priority. Recognising the specialised and skilled workforce requirements inherent in our business operations, we are committed to providing comprehensive training programs to ensure employee satisfaction and enhance their performance capabilities. The following topics and trainings were covered:</p> <ul style="list-style-type: none"> <li>• ESG Workshop</li> <li>• Kaizen Trainings</li> <li>• Safety Trainings</li> <li>• Company Policy Trainings</li> <li>• Technical Trainings, including ISO, Chemical Safety, Safety Standards, Waste Management, Usage of PPEs, 5-S, Environmental Laws, etc.</li> <li>• Awareness Programs, such as POSH, First Aid Trainings, IT Security Awareness, Onsite Emergency Plans, Incident Reporting, EHS Policy Awareness, Technical Awareness, Electrical Safety, etc.</li> </ul>	96%
Workers	220	<p>At KDDL, the emphasis on worker training is crucial for enhancing technical skills, enabling employees to adapt to evolving industry requirements and maintain a competitive edge in technological advancements. Additionally, training promotes a culture of continuous learning, which boosts employee morale, job satisfaction, and overall engagement. This, in turn, fosters a motivated workforce and improves retention rates. The following training and awareness programs were implemented:</p> <ul style="list-style-type: none"> <li>• Fire Safety</li> <li>• Kaizen</li> <li>• ISO 45001 &amp; 14001 Training</li> <li>• Machine Safety</li> <li>• Chemical Awareness</li> <li>• Electrical Safety</li> <li>• First Aid and Onsite Emergency Plans</li> <li>• EHS Awareness</li> <li>• Machine-Specific Technical Trainings</li> <li>• 5-S Training</li> <li>• Company Policy Trainings</li> </ul>	100%

**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**

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

**BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)****Non-Monetary**

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

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
	Nil

4. Does the entity have anti-corruption or anti-bribery policy? (Yes/ No) If Yes, provide details in brief

Yes

KDDL's Code of Conduct emphasizes business integrity, ethical conduct, and regulatory compliance. It ensures adherence to both legal obligations and the Company's own ethical standards. The Company strictly prohibits bribery in all business transactions and has measures to prevent and detect improper payments. Additionally, the Company complies with anti-money laundering and counter-terrorist financing laws, promptly reporting any unaccounted cash or suspicious transactions.

**If Yes, Provide a web link to the policy, if available -Web link anti corruption or anti bribery policy is place**

[https://www.kddl.com/wp-content/uploads/PDF/corporate/KDDL\\_Model\\_Code\\_of\\_Conduct.pdf](https://www.kddl.com/wp-content/uploads/PDF/corporate/KDDL_Model_Code_of_Conduct.pdf)

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

Particular	FY 2023-24	FY 2022-23
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

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

Case Details	FY 2023-24		FY 2022-23	
	Number	Remark	Number	Remark
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	Nil	0	Nil
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	Nil	0	Nil

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

8. Number of days of accounts payables in the following format:

Particular	FY 2023-24	FY 2022-23
Number of days of accounts payables	87	104

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

### 9. Open-ness of business

Provide details of concentration of purchases and sales with trading houses, dealers, and related parties along-with loans and advances & investments, with related parties, in the following format:

Parameter	Metrics	FY 2023-24	FY 2022-23
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	0%	0%
	b. Number of trading houses where purchases are made from	0	0
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	0%	0%
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	0%	0%
	b. Number of dealers / distributors to whom sales are made	0	0
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	0%	0%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	0.4%	1.9%
	b. Sales (Sales to related parties / Total Sales)	4.72%	10.9%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	85.0%	90.1%
	d. Investments	8.0%	5.7%

### Leadership Indicators

#### 2. Does the entity have processes in place to avoid/ manage conflict of interests involving members of the Board? (Yes/No)Yes

If Yes, provide details of the same.

In compliance with SEBI LODR (Listing Obligations and Disclosure Requirement), the Company has established a Code of Conduct policy and a Related Party Transactions policy. These policies outline the mechanisms and processes to manage conflicts of interest involving Board members.

<https://www.kddl.com/codes-and-policies/>

### PRINCIPLE 2: Businesses should provide goods and services in a manner that is sustainable and safe.

(This principle highlights the importance of sustainable and safe production practices. Companies should strive to minimise the environmental impact of their activities and ensure that their products and services are safe for consumers and the environment.)

### 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.

Sr. No.	Particular	FY 2023-24	FY 2022-23	Details of improvements in environmental and social impacts
1	R&D	100%	0%	Research conducted on compostable packaging to eliminate plastic packaging waste
2	Capex	3.32%	1.98%	The Company has implemented several measures to enhance environmental sustainability and workplace safety. These include the installation of RECD to reduce emissions from diesel generators, plating agitators, solar-powered street lights, and the replacement of CFL bulbs with LED lights to reduce energy consumption. Additionally, scrubbers, exhaust systems, and stripping units with lip exhausts have been installed to reduce air pollution. To address water consumption, atmospheric water generators and water stream segregation systems have been installed to improve ETP treatment efficiency. Furthermore, auto riveting machines, hand pallet trolleys, storage boxes for cyanide, and the refurbishment of old press machines have been carried out to eliminate workplace hazards and ensure safe working conditions.

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

41%

**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)	The Company follows processes in line with EPR, demonstrating its commitment to reducing its environmental footprint and adhering to sustainable practices throughout its operations.
(b)	E-waste	NA
(c)	Hazardous waste	NA
(d)	other waste	NA

**4. a Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No)**

Yes\*

**b If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards?**

Yes

**c If not, provide steps taken to address the same**

NA

**Leadership Indicators****4. Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled, and safely disposed, as per the following format:**

Sr. No.	Particular	FY 2023-2024			FY 2022-2023		
		Re-Used (In MT)	Recycled (In MT)	Safely Disposed (In MT)	Re-Used (In MT)	Recycled (In MT)	Safely Disposed (In MT)
1	Plastics (including packaging)	-	7.5	-	-	-	-
2	E waste	-	-	-	-	-	-
3	Hazardous waste	-	-	-	-	-	-
4	Other waste	-	-	-	-	-	-

**PRINCIPLE 3: Businesses should respect and promote the well-being of all employees, including those in their value chains.**

(This principle emphasizes the importance of employee well-being. Companies should provide safe and healthy working conditions, fair wages, and opportunities for career development to all employees in their value chains, including suppliers, contractors, and temporary workers.)

**BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)**
**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)
<b>Permanent employees</b>											
Male	513	513	100%	513	100%	-	-	513	100%	513	100%
Female	24	24	100%	24	100%	24	100%	-	-	24	100%
<b>Total</b>	<b>537</b>	<b>537</b>	<b>100%</b>	<b>537</b>	<b>100%</b>	<b>24</b>	<b>100%</b>	<b>513</b>	<b>100%</b>	<b>537</b>	<b>100%</b>
<b>Other than Permanent employees</b>											
Male	2	2	100%	2	100%	-	-	2	100%	2	100%
Female	2	2	100%	2	100%	2	100%	-	-	2	100%
<b>Total</b>	<b>4</b>	<b>4</b>	<b>100%</b>	<b>4</b>	<b>100%</b>	<b>2</b>	<b>100%</b>	<b>2</b>	<b>100%</b>	<b>4</b>	<b>100%</b>

**1 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)
<b>Permanent workers</b>											
Male	676	676	100%	676	100%	-	-	676	100%	676	100%
Female	146	146	100%	146	100%	146	100%	-	-	146	100%
<b>Total</b>	<b>822</b>	<b>822</b>	<b>100%</b>	<b>822</b>	<b>100%</b>	<b>146</b>	<b>100%</b>	<b>676</b>	<b>100%</b>	<b>822</b>	<b>100%</b>
<b>Other than Permanent workers</b>											
Male	539	539	100%	539	100%	-	-	539	100%	539	100%
Female	380	380	100%	380	100%	380	100%	-	-	380	100%
<b>Total</b>	<b>919</b>	<b>919</b>	<b>100%</b>	<b>919</b>	<b>100%</b>	<b>380</b>	<b>100%</b>	<b>539</b>	<b>100%</b>	<b>919</b>	<b>100%</b>

**1 c. Spending on measures towards well-being of employees and workers (including permanent and other than permanent) in the following format**

Particular	FY 2023-24	FY 2022-23
Cost incurred on well- being measures as a % of total revenue of the Company	1.90%	1.87%

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

Benefits	FY 2023-24			FY 2022-23		
	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						

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

Yes

KDDL is committed to an inclusive and non-discriminatory work environment, where no form of discrimination, including disability, is tolerated. We provide equal opportunities to all individuals and are developing facilities to support persons with disabilities. We ensure 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.**

Yes

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

[https://www.kddl.com/wp-content/uploads/PDF/corporate/KDDL\\_Model\\_Code\\_of\\_Conduct.pdf](https://www.kddl.com/wp-content/uploads/PDF/corporate/KDDL_Model_Code_of_Conduct.pdf)

**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	NA	NA	NA	NA
Female	NA	NA	100%	NA
<b>Total</b>	<b>NA</b>	<b>NA</b>	<b>100%</b>	<b>NA</b>

**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.**

Category	Yes/No	If Yes, then give details of the mechanism in brief
Permanent Workers Other than Permanent Workers Permanent Employees Other than Permanent Employees	Yes	<p>Both permanent and temporary employees have the opportunity to address their grievances through the HR &amp; Admin department of their respective unit. This enables employees to voice their concerns and seek resolution through appropriate organisational channels. Additional mechanisms include:</p> <ul style="list-style-type: none"> <li>Employee Suggestion Boxes</li> <li>Whistle Blower Policy</li> <li>Anonymous Complaint Processes</li> <li>Town Hall Meetings</li> <li>Monthly Assembly Meetings</li> <li>Direct Communication with HR (written or verbal)</li> <li>Open House Feedback/Review Sessions for all employees</li> </ul> <p>Management is dedicated to treating all grievances with seriousness and taking prompt, 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 the aforementioned redressal mechanisms, we aim to address concerns more efficiently and effectively. Multiple communication channels ensure that employees 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>



**BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)**
**7. Membership of employees and worker in association(s) or Unions recognised by the listed entity:**

Category	FY 2023-24			FY 2022-23		
	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)
<b>Total Permanent employees</b>	537	0	0%	499	0	0%
<b>Male</b>	513	0	0%	479	0	0%
<b>Female</b>	24	0	0%	20	0	0%
<b>Total Permanent Workers</b>	822	293	35.7%	747	176	23.6%
<b>Male</b>	676	270	39.9%	630	171	27.1%
<b>Female</b>	146	23	15.7%	117	5	4.3%

**8. Details of training given to employees and workers:**

Category	FY 2023-24*					FY 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)
<b>Employees</b>										
<b>Male</b>	513	304	59.3%	55	10.72%	544	299	55.0%	144	26.5%
<b>Female</b>	24	11	45.8%	7	29.17%	25	12	48.0%	9	36.0%
<b>Total</b>	537	315	58.7%	62	11.55%	569	311	54.7%	153	26.9%
<b>Workers</b>										
<b>Male</b>	676	389	57.5%	150	22.2%	994	551	55.4%	131	13.1%
<b>Female</b>	146	77	52.7%	29	19.9%	416	109	26.2%	45	10.8%
<b>Total</b>	822	466	56.7%	179	21.8%	1410	660	46.8%	176	12.5%

\*For FY 2023-24, only permanent employees and permanent workers have been included in the calculation.

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

Category	FY 2023-24			FY 2022-23		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
<b>Employees</b>						
<b>Male</b>	513	513	100%	479	479	100%
<b>Female</b>	24	24	100%	20	20	100%
<b>Total</b>	537	537	100%	499	499	100%
<b>Workers</b>						
<b>Male</b>	676	637	94.2%	630	630	100%
<b>Female</b>	146	115	78.7%	117	117	100%
<b>Total</b>	822	752	91.4%	747	747	100%

Only permanent employees and permanent workers have been included in the calculation.

**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 systems?**

Yes

At KDDL, we place a high priority on employee health and safety. Our facilities are certified with SEDEX and ISO 45001, which include Occupational Health and Safety (OHS) practices. We regard our employees as essential stakeholders and ensure compliance with these standards across all our plants and premises.



## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

**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 the identification and mitigation of safety hazards and risks, we adhere to stringent practices aligned with the ISO 45001:2018 standard, applicable to most of our facilities. This internationally recognised standard provides a robust framework for managing occupational health and safety effectively. Additionally, we utilise Hazard Identification and Risk Assessment (HIRA) tools 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, fostering 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? (Yes/ No)**

Yes

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

Yes

**11. Details of safety related incidents, in the following format:**

Safety Incident/Number	Category*	FY 2023-24	FY 2022-23
Lost Time Injury Frequency Rate (LTIFR) (per one Million-person hours worked)	Employees	0	1
	Workers	2.23	0
Total recordable work-related injuries	Employees	0	2
	Workers	3	3
No. of fatalities	Employees	0	0
	Workers	0	0
High-consequence work-related injury or ill health (excluding fatalities)	Employees	0	2
	Workers	0	0

\*Including in the contract workforce

**12. Describe the measures taken by the entity to ensure a safe and healthy work place.**

KDDL employs a comprehensive approach to health and safety assessments, incorporating several key measures. These include conducting safety audits and training sessions, monitoring incident reports, providing Personal Protective Equipment (PPE) kits, performing Hazard Identification and Risk Assessment (HIRA), and implementing engineering and administrative controls. Additionally, we maintain first aid kits, install safety switches on machinery, conduct environmental monitoring, and designate dedicated storage areas for hazardous materials. These initiatives underscore our commitment to prioritising safety and ensuring a secure work environment.

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

Particulars	FY 2023-24			FY 2022-23		
	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	Nil	0	0	Nil
Health & Safety	0	0	Nil	0	0	Nil

**14. Assessment for the year:**

Particulars	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	100%
Working Conditions	100%

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

### 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, as no working conditions or health and safety-related complaints or concerns have been registered.

At KDDL, we prioritize safety in every aspect of our operations. In the event of any incident, we ensure the implementation of safety measures, including the submission of incident and near-miss reports. These reports are the tools for identifying potential hazards and taking proactive steps to prevent accidents. Should an incident occur, we conduct thorough investigations to determine root causes and implement corrective actions to prevent future occurrences. Additionally, 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.

(This principle highlights the importance of stakeholder engagement. Companies should consider the interests and perspectives of all stakeholders, including shareholders, employees, customers, suppliers, and the communities in which they operate. They should also be responsive to stakeholder concerns and feedback.)

#### Essential Indicators

#### 1. Describe the processes for identifying key stakeholder groups of the entity.

Senior management, in conjunction with the board of directors and various departments, has completed a stakeholder identification exercise. This initiative aimed to identify individuals and groups that may be impacted by or have an influence on the Company. The stakeholders identified encompass both internal and external entities, including employees, investors, government authorities, vendors, customers, dealers, financial institutions, and the community at large.

The Company extends its sincere appreciation to all stakeholders for their support in achieving its strategic objectives and targets. The Company places significant value on the input and feedback from stakeholders and is dedicated to fostering strong relationships with them. Through ongoing communication and dialogue, the Company strives to address the needs and expectations of all stakeholders.

Identified Stakeholders:

1. Shareholders and 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	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website, Other- Please Specify)	Frequency of engagement (Annually, Half-yearly, Quarterly, others- Please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Shareholders, Lenders	No	<ul style="list-style-type: none"> <li>• Email</li> <li>• Investor meetings/calls</li> <li>• General meetings</li> <li>• Website</li> </ul>	On a regular basis	The Company monitors and follows up on its performance, ensuring compliance with quarterly requirements and effectively addressing day-to-day operations.

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

<b>Stakeholder Group</b>	<b>Whether identified as Vulnerable &amp; Marginalised Group</b>	<b>Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website, Other- Please Specify)</b>	<b>Frequency of engagement (Annually, Half-yearly, Quarterly, others- Please specify)</b>	<b>Purpose and scope of engagement including key topics and concerns raised during such engagement</b>
Employees and workers	No	<ul style="list-style-type: none"> <li>Email</li> <li>Townhall meetings</li> <li>Physical interaction</li> <li>Monthly assembly meeting</li> <li>Award functions</li> <li>Recognition programmes</li> <li>Engagement activities</li> <li>Quarterly review meetings</li> </ul>	On a regular basis	To promote alignment, motivation, and growth within the organisation, the Company facilitates effective communication regarding work targets, conducts motivation sessions, holds review meetings, and gains a deeper understanding of employees' professional goals, fostering a supportive and goal-oriented work environment.
Suppliers and Vendors	No	<ul style="list-style-type: none"> <li>Email</li> <li>Physical meetings</li> <li>Telephonic discussions</li> </ul>	On a regular basis	The Company ensures effective supply chain management by building strong relationships and collaboration with suppliers and vendors, optimising the flow of goods and services, and leading to improved operational efficiency and customer satisfaction.
Local community	No	Interaction through a Company representative	On a regular basis	By gaining a understanding of community needs and actively seeking solutions, the Company fosters a close connection and collaboration with the community, contributing to its well-being and sustainable development.
Government and regulators	No	Official correspondence	On a regular basis	The Company ensures compliance with government regulations by 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.
Customers	No	<ul style="list-style-type: none"> <li>Email</li> <li>Roadshows</li> <li>Local and international trade fairs</li> <li>Customer visits</li> <li>Physical meetings</li> <li>Telephonic discussions</li> <li>Social Media</li> </ul>	On a regular basis	The Company understands customer requirements, stays informed about market trends, assesses product demand, and addresses any concerns related to quality and delivery compliance. By maintaining close communication with customers, the Company enhances its products and services to meet customer expectations, ensuring satisfaction and loyalty.

**BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)**
**PRINCIPLE 5 Businesses should respect and promote human rights.**

(This principle focuses on the importance of human rights. Companies should respect and promote human rights, including the rights to freedom of expression, association, and privacy. They should also prevent and address human rights violations in their operations and value chains.)

**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	FY 2023-24			FY 2022-23		
	Total (A)	No. employees workers covered (B)	% (B / A)	Total (C)	No. employees workers covered (D)	% (D / C)
<b>Employees</b>						
Permanent	537	537	100%	499	479	96.0%
Other than permanent	4	4	100%	70	0	0.0%
<b>Total Employees</b>	<b>541</b>	<b>541</b>	<b>100%</b>	<b>569</b>	<b>479</b>	<b>84.2%</b>
<b>Workers</b>						
Permanent	822	822	100%	747	40	5.4%
Other than permanent	919	919	100%	663	8	1.2%
<b>Total Workers</b>	<b>1,741</b>	<b>1,741</b>	<b>100%</b>	<b>1410</b>	<b>48</b>	<b>3.4%</b>

**2. Details of minimum wages paid to employees and workers**

Category	FY 2023-24					FY 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)
<b>Employees</b>										
<b>Permanent</b>										
Male	513	0	0%	513	100%	479	0	0%	479	100%
Female	24	0	0%	24	100%	20	0	0%	20	100%
<b>Total</b>	<b>537</b>	<b>0</b>	<b>0%</b>	<b>537</b>	<b>100%</b>	<b>499</b>	<b>0</b>	<b>0%</b>	<b>499</b>	<b>100%</b>
<b>Other than Permanent</b>										
Male	2	0	0%	2	100%	65	65	100%	0	0%
Female	2	0	0%	2	100%	5	5	100%	0	0%
<b>Total</b>	<b>4</b>	<b>0</b>	<b>0%</b>	<b>4</b>	<b>100%</b>	<b>70</b>	<b>70</b>	<b>100%</b>	<b>0</b>	<b>0%</b>
<b>Workers</b>										
<b>Permanent</b>										
Male	676	77	11.4%	599	88.6%	630	100	15.9%	530	84.1%
Female	146	39	26.7%	107	73.3%	117	31	26.5%	86	73.5%
<b>Total</b>	<b>822</b>	<b>116</b>	<b>14.1%</b>	<b>706</b>	<b>85.9%</b>	<b>747</b>	<b>131</b>	<b>17.6%</b>	<b>614</b>	<b>82.4%</b>
<b>Other than Permanent</b>										
Male	539	515	95.6%	24	4.4%	364	348	95.6%	16	4.4%
Female	380	377	99.2%	3	0.8%	299	298	99.7%	1	0.3%
<b>Total</b>	<b>919</b>	<b>892</b>	<b>97.1%</b>	<b>27</b>	<b>2.9%</b>	<b>663</b>	<b>646</b>	<b>97.4%</b>	<b>17</b>	<b>2.6%</b>

**BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)****3. Details of remuneration/salary/wages****a. Median remuneration / wages: a. Median remuneration / wages:**

Particular	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
<b>Board of Directors (BoD)*</b>	2	4,36,91,155#	0	0
<b>Key Managerial Personnel</b>	3	2,63,85,629	0	0
<b>Employees other than BoD and KMP</b>	503	3,49,580	21	3,46,755
<b>Workers</b>	676	3,46,759	146	3,31,110

\*Only Executive BODs have been considered for median remuneration calculation.

#Median remuneration is not possible to calculate for two directors hence this is the mean remuneration.

**b. Gross wages paid to females as % of total wages paid by the entity, in the following format:**

Particular	FY 2023-24	FY 2022-23
Gross wages paid to females as % of total wages	6.4%	6.8%

**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

The management team, in collaboration with the Human Resources department for each unit, is responsible for addressing any human rights impacts or issues arising from or contributed to by the business.

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

KDDL has mechanisms to address human rights issues, including a whistleblower policy and a Prevention of Sexual Harassment policy. These policies allow employees to report violations or concerns related to human rights, ensuring confidentiality and protection against adverse consequences. Through these policies, KDDL shows its commitment to a safe and inclusive work environment that respects human rights and promotes integrity and accountability.

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

Particulars	FY 2023-24			FY 2022-23		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
<b>Sexual Harassment</b>	0	0	Nil	0	0	Nil
<b>Discrimination at workplace</b>	0	0	Nil	0	0	Nil
<b>Child Labour</b>	0	0	Nil	0	0	Nil
<b>Forced Labour/Involuntary Labour</b>	0	0	Nil	0	0	Nil
<b>Wages</b>	0	0	Nil	0	0	Nil
<b>Other human rights related issues</b>	0	0	Nil	0	0	Nil

**7. Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, in the following format:**

Particulars	FY 2023-24	FY 2022-23
<b>Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)</b>	0	0
<b>Complaints on POSH as a % of female employees / workers</b>	0%	0%
<b>Complaints on POSH upheld</b>	0	0

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

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

KDDL upholds integrity and ethical values, implementing mechanisms to protect complainants in cases of discrimination and harassment. The process is strictly confidential, with complaints kept within a limited circle of stakeholders. The action plan is devised with minimal disclosure to maintain confidentiality. The whistle-blower policy defines strict confidential procedures to prevent any adverse consequences to the complainant.

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

Yes

### 10. Assessments for the year:

Name of the Assessment	% 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	

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

No such corrective action has been taken in 2023-24.

### PRINCIPLE 6: Businesses should respect and make efforts to protect and restore the environment.

(This principle emphasizes the importance of environmental stewardship. Companies should minimise their impact on the environment, conserve natural resources, and promote environmental sustainability. They should also take steps to restore and rehabilitate degraded ecosystems.)

#### Essential Indicators

### 1. Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format:

Parameter	FY 2023-24	FY 2022-23
<b>From renewable sources</b>		
Total electricity consumption (A)	0	0
Total fuel consumption (B)	0	0
Energy consumption through other sources (C.)	0	0
<b>Total energy consumed from renewable sources (A+B+C)</b>	0	0
<b>From non-renewable sources</b>		
Total electricity consumption (D)	21,586.4 (GJ)	20,959.5 (GJ)
Total fuel consumption (E)	3,798.3 (GJ)	2,661.7 (GJ)
Energy consumption through other sources (F)	0	0
<b>Total energy consumed from non-renewable sources (D+E+F)</b>	25,384.7 (GJ)	23,621.2 (GJ)
<b>Total energy consumed (A+B+C+D+E+F)</b>	25,384.7 (GJ)	23,621.2 (GJ)
<b>Energy intensity per rupee of turnover</b> (Total energy consumed in GJ / Revenue from operations in Rs. in Lakhs)	0.7	0.7
<b>Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total energy consumed in GJ/ Revenue from operations in Rs. in Lakhs adjusted for PPP)	14.6	15.2
<b>Energy intensity in terms of physical output (Total energy consumed in GJ / Number of units produced in Lakhs)</b>	8.5	8.0

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

**Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency?**

No

**If yes, name of the external agency.**

NA

\* The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor for India published by the World Bank for the year 2023, which is 20.22.

**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? (Yes/No)**

No

**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	FY 2023-24	FY 2022-23
<b>Water withdrawal by source (in kilolitres)</b>		
(i) Surface water	0	0
(ii) Groundwater	43,309.2	35,939.5
(iii) Third party water	27,153.0	21,744.1
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Recycled water*	23,478	-
<b>Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)*</b>	70,462.2	57,683.6
<b>Total volume of water consumption (in kilolitres)</b>	63,749.2	68,938.6
<b>Water intensity per rupee of turnover</b> (Total water consumption in KL/Revenue from operations in Rs. in Lakhs)	1.8	2.2
<b>Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total water consumption in KL / Revenue from operations in Rs. in Lakhs adjusted for PPP)	36.8	44.4
<b>Water intensity in terms of physical output</b> (Total water consumed in KL / Number of units produced in Lakhs)	21.3	23.5

\*Recycled water constitutes 33.32% of the total water withdrawal

**Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Yes/No)**

No

**If yes, name of the external agency.**

NA

\*33.32% water is recycled water in total volume of water withdrawal.

**4. Provide the following details related to water discharged:**

Parameter	FY 2023-24	FY 2022-23
<b>Water discharge by destination and level of treatment (in kilolitres)</b>		
<b>(i) To Surface water</b>		
No treatment	0	-
With treatment – please specify level of treatment	0	-



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

Parameter	FY 2023-24	FY 2022-23
<b>(ii) To Groundwater</b>		
No treatment	0	-
With treatment – please specify level of treatment	0	-
<b>(iii) To Seawater</b>		
No treatment	0	-
With treatment – please specify level of treatment	0	-
<b>(iv) Sent to third-parties</b>		
No treatment	6,498.0	-
With treatment – please specify level of treatment	0	-
<b>(v) Others</b>		
No treatment	3,089.0	-
With treatment – please specify level of treatment	0	-
<b>Total water discharged (in kilolitres)</b>	<b>9,587.0</b>	<b>-</b>

**Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)**

No

**If yes, name of the external agency.**

NA

**5. 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 3 units to treat wastewater, meet environmental laws, and eliminate liquid waste discharge through effective treatment processes.

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

Parameter	Please specify unit	FY 2023-24	FY 2022-23
<b>NOx</b>	mg/Nm <sup>3</sup>	320.7	73.9
<b>SOx</b>	mg/Nm <sup>3</sup>	17.8	7.3
<b>Particulate matter (PM)</b>	mg/Nm <sup>3</sup>	35.1	26.9
<b>Persistent organic pollutants (POP)</b>	Microgram per cubic metre	-	-
<b>Volatile organic compounds (VOC)</b>	Microgram per cubic metre	-	-
<b>Hazardous air pollutants (HAP)</b>	-	-	-
<b>Others – please specify</b>			
Carbon Monoxide	mg/Nm <sup>3</sup>	284.4	71.5
PM 2.5	Microgram per cubic metre	-	27.5

**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.**

Yes

1. ECO GREEN SOLUTION SYSTEMS PVT LTD
2. SIMA LABS
3. CENTRE FOR INDUSTRIAL TESTING AND RESEARCH ORGANIZATION
4. EVAPO TECH TECHNICAL SERVICE AND CONSULTANTS

**BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)****7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity, in the following format:**

Parameter	Unit	FY 2023-24	FY 2022-23
<b>Total Scope 1 emissions</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> equivalent	748.7	581.1
<b>Total Scope 2 emissions</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> equivalent	4,293.3	4,715.9
<b>Total Scope 1 and Scope 2 emissions per rupee of turnover</b> (Total Scope 1 and Scope 2 GHG emissions in Metric tonnes of CO <sub>2</sub> equivalent / Revenue from operations in Rs. in Lakhs)		0.1	0.2
<b>Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total Scope 1 and Scope 2 GHG emissions in Metric tonnes of CO <sub>2</sub> equivalent / Revenue from operations in Rs. in Lakhs adjusted for PPP)		2.9	3.4
<b>Total Scope 1 and Scope 2 emission intensity in terms of physical output</b> (Total Scope 1 & Scope 2 emission in Metric tonnes of CO <sub>2</sub> equivalent / Number of units produced in Lakhs)		1.7	1.8

**Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)**

No

**If yes, name of the external agency.**

NA

**8. Does the entity have any project related to reducing Green House Gas emission? (Yes/ No) 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.

**9. Provide details related to waste management by the entity, in the following format:**

Parameter	FY 2023-24	FY 2022-23
<b>Total Waste generated (in metric tonnes)</b>		
<b>Plastic waste (A)</b>	13.3	4.9
<b>E-waste (B)</b>	0.2	0.1
<b>Bio-medical waste (C)</b>	0	0
<b>Construction and demolition waste (D)</b>	0	0
<b>Battery waste (E)</b>	0	0.1
<b>Radioactive waste (F)</b>	0	0
<b>Other Hazardous waste. Please specify, if any. (G)</b>	20.0	15.7
Process waste	1.3	-
Discarded containers	3	-
ETP sludge	13.6	-
Exhaust air cleaning residue	0.0	-
Used acid	0.0	-
Spent bath	0.2	-
Waste oil	1.7	-
<b>Other Non-hazardous waste generated (H).</b>	587.3	544.9
<b>Please specify, if any.</b> (Break-up by composition i.e. by materials relevant to the sector)		

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

Parameter	FY 2023-24	FY 2022-23
Metal scrap	521.9	515.4
Paper scrap	51.1	29.5
Wood Scrap	6.1	-
Brass Scrap	8.2	-
<b>Total (A+B + C + D + E + F + G + H)</b>	<b>620.8</b>	<b>565.7</b>
<b>Waste intensity per rupee of turnover</b> (Total waste generated in MT / Revenue from operations in Rs. in Lakhs)	0.2	0.2
<b>Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total waste generated in MT / Revenue from operations adjusted for PPP in Rs. in Lakhs)	3.6	3.6
<b>Waste intensity in terms of physical output</b> (Waste generated in MT / Number of units produced in Lakhs)	0.2	0.2
<b>For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)</b>		
<b>Category of waste</b>	<b>FY 2023-24</b>	<b>FY 2022-23</b>
(i) Recycled	28.8	14.8
(ii) Re-used	0	0
(iii) Other recovery operations	0.1	0
<b>Total</b>	<b>28.9</b>	<b>14.8</b>
<b>For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)</b>		
<b>Category of waste</b>	<b>FY 2023-24</b>	<b>FY 2022-23</b>
(i) Incineration	1.6	0.3
(ii) Landfilling	13.8	8.9
(iii) Other disposal operations	576.5	541.6
<b>Total</b>	<b>591.9</b>	<b>550.8</b>

**Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)**

No

**If yes, name of the external agency.**

NA

**10. 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.)**

11. 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:

Sr. 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.
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The Company does not have any operations/ offices in ecologically sensitive zone.

12. 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
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The Company has not undertaken Environmental Impact Assessment in FY 2023-24.

13. 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/ NA). If not, provide details of all such non-compliances, in the following format:

Yes

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
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Not applicable

**Leadership Indicators**

2. Please provide details of total Scope 3 emissions & its intensity, in the following format:

Parameter	Unit	FY 2023-24**	FY 2022-23*
<b>Total Scope 3 emissions</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	(Metric tonnes of CO <sub>2</sub> equivalent)	750.5	-
<b>Total Scope 3 emissions per rupee of turnover</b>	(Metric tonnes of CO <sub>2</sub> equivalent/ Rs. in Lakhs of turnover)	0.0	-

**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

\*In FY 2022-23 company has not calculated scope – 3 emissions.

\*\*For FY 2023-24, The Company has calculated Scope-3 emissions for Category – 3: Fuel and energy related activities (Not included in scope-1 and scope-2) and category – 5: Waste generated in operations.

**PRINCIPLE 7: Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent.**

(This principle highlights the importance of responsible advocacy. Companies should engage in policy advocacy in a responsible and transparent manner, and avoid engaging in activities that could undermine the public interest or the democratic process.)

**Essential Indicators**

1. a. **Number of affiliations with trade and industry chambers/ associations.**

10

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

- 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.**

Sr. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National/ International)
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	

**PRINCIPLE 8: Businesses should promote inclusive growth and equitable development.**

(This principle emphasizes the importance of promoting inclusive and equitable economic development. Companies should create economic opportunities for all, including disadvantaged and marginalised groups. They should also contribute to the development of local communities and support social and economic empowerment.)

**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
The Company has not under taken Social Impact Assessment of any project in 2023-24.					

- 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.)
Rehabilitation and Resettlement (R&R) has not been undertaken by the Company for any of the projects.						

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

KDDL has implemented a whistle-blower mechanism for community grievances, offering a way to report concerns. Grievances can be submitted via email to whistleblower@kddl.com or by contacting the designated representative at our manufacturing facilities.

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

Particular	FY 2023-24	FY 2022-23
Directly sourced from MSMEs/ small producers	23.6%	22.0%
Directly from within India	47.8%	49.4%

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

5. Job creation in smaller towns – Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis) in the following locations, as % of total wage cost.

Particular	FY 2023-24	FY 2022-23
Rural	26.3%	25.2%
Semi-urban	56.4%	61.2%
Urban	0%	0%
Metropolitan	17.3%	13.5%

(Place to be categorised as per RBI Classification System - rural / semi-urban / urban/metropolitan)

**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.	Million Tree Project	NA	NA
2.	Medical mission, Jhabua, Madhyapradesh	NA	NA
3.	Animal adaption, Bennerghatta Zoo, Bengaluru	NA	NA
4.	Lavatory Project Maintenance, Cremation ground, Chandigarh	NA	NA
5.	Medical help for poor and needy patients, Chandigarh	NA	NA
6.	Promoting educational and vocational training,	NA	NA
7.	After care and livelihood program	NA	NA
8.	Organ donation	NA	NA

\*Due to the nature of the CSR projects, number of persons benefitted from CSR projects cannot be calculated.

**PRINCIPLE 9: Businesses should engage with and provide value to their consumers in a responsible manner.**

(This principle highlights the importance of responsible consumer engagement. Companies should provide safe, high-quality products and services, and ensure that they are marketed and sold ethically and responsibly. They should also be transparent about their products and services, and provide consumers with the information they need to make informed choices.)

**Essential Indicators**

1. Describe the mechanisms in place to receive and respond to consumer complaints and feedback.

At KDDL, we recognise the importance of consumer feedback and complaints for our organisation's growth and success. We have established multiple mechanisms to actively engage with consumers.

We offer various channels for consumers to provide feedback and address complaints:

- Defined customer engagement SOPs and protocols, as applicable
- Email communication
- CAPA process
- Maintaining a register in an Excel file for customer feedback/complaints, as applicable
- Issuing quality alerts regarding problems, root causes, and corrective actions, and communicating these with our customers.

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

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

**BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)**
**3. Number of consumer complaints in respect of the following:**

	FY 2023-24		Remarks	FY 2022-23		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	Nil	0	0	Nil
Advertising	0	0	Nil	0	0	Nil
Cyber-security	0	0	Nil	0	0	Nil
Delivery of essential services	0	0	Nil	0	0	Nil
Restrictive Trade Practices	0	0	Nil	0	0	Nil
Unfair Trade Practices	0	0	Nil	0	0	Nil
Other	0	0	Nil	0	0	Nil

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

Particular	Number	Reason for recall
Voluntary recalls	0	NA
Forced recalls	0	NA

**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 includes measures to protect against cyber-security threats and data privacy concerns, addressing potential risks in both areas.

The policy ensures comprehensive measures are implemented to mitigate these risks within the organisation.

The policy is available on the company's intranet, and data privacy terms are accessible on the website.

<https://www.kddl.com/terms/>

**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.**

No such incident has occurred in 2023-24

**7. Provide the following information relating to data breaches**

a. Number of instances of data breaches along-with impact 0

b. Percentage of data breaches involving personally identifiable information of customers 0

c. Impact, if any, of the data breaches

No such incident of data breach has been occurred in 2023-24.