



KNOWLEDGE MARINE & ENGINEERING WORKS LIMITED
Ship Builders, Repairers, Charterers and Marine Contractors
CIN: L74120MH2015PLC269596

Date: 05th September, 2023

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

Subject: Business Responsibility and Sustainability Report for the year ended 31st March 2023

Scrp Code	Symbol	ISIN
543273	KMEW	INEOCJD01011

Dear Sir / Madam,

In terms of requirements of Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, we are submitting herewith the Business Responsibility and Sustainability Report (BRSR) for the financial year 2022-23. The BRSR also forms the part of Integrated Annual Report for FY 2022-23, submitted to the exchange vide letter dated 5th September, 2023.

Kindly take the same on your records.

Thanking You,

Yours Faithfully,

For **Knowledge Marine & Engineering Works Limited**

Ritika Sharma
Company Secretary & Compliance Officer
M. No. A40852

Encl. as above

Business Responsibility and Sustainability Report

SECTION A General disclosures

SECTION B Management and process disclosures

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
Principle 2	Businesses should provide goods and services in a manner that is sustainable and safe
Principle 3	Businesses should respect and promote the well-being of all employees, including those in their value chains
Principle 4	Businesses should respect the interests of and be responsive to all its stakeholders
Principle 5	Businesses should respect and promote human rights
Principle 6	Businesses should respect and make efforts to protect and restore the environment
Principle 7	Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent
Principle 8	Businesses should promote inclusive growth and equitable development
Principle 9	Businesses should engage with and provide value to their consumers in a responsible manner

SECTION A : General disclosures

I. Details of the listed entity

1.	Corporate Identity Number (CIN) of the Company	L74120MH2015PLC269596
2.	Name of the Company	Knowledge Marine & Engineering Works Limited (KMEWL)
3.	Year of Incorporation	2015
4.	Registered office address	Office No. 402, Sai Samarth Business Park, Deonar Village Road, Govandi (East), Mumbai, MH 400088
5.	Corporate office address	Office No. 402, Sai Samarth Business Park, Deonar Village Road, Govandi (East), Mumbai, MH 400088
6.	E-mail	info@kmew.in
7.	Telephone	+91 (22) 35530988
8.	Website	www.kmew.in
9.	Financial year for which reporting is being done	2022-2023
10.	Name of the Stock Exchange(s) where shares are listed	BSE (SME Exchange)
11.	Paid-up Capital	Rs.1080.10 Lakhs
12.	Name and contact details (telephone, email address) of the person for BRSR Reporting	Ritika Sharma (Company Secretary & Compliance Officer), Contact No: +91 (22) 35530988 Email: compliance@kmew.in
13.	Reporting boundary	Disclosures made in this report are on a standalone basis and pertain only to Knowledge Marine & Engineering Works Limited.

II. PRODUCTS/SERVICES

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

S. NO.	DESCRIPTION OF MAIN ACTIVITY	DESCRIPTION OF BUSINESS CODE	DESCRIPTION OF BUSINESS ACTIVITY
1.	Service	Dredging	97%

Business Responsibility and Sustainability Report (Contd.)

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

S. No.	Product/Services	NIC Code	% Of Total Turnover Contributed
1.	Construction of waterways, harbors and river works, dredging and waterways	4902	100%

III. OPERATIONS

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

LOCATION	NUMBER OF PLANTS	NUMBER OF OFFICES	TOTAL
National	NA	1	1
International	NA	-	-

The registered office of the Company is situated in Mumbai, India. The Company has no plants. Ships and Boats of the Company trade in Indian as well as international waters. However, operations of the Company are being conducted in 4 National locations and 1 International Location.

17. Markets served by the entity:

a. Number of locations

LOCATIONS	NUMBER
National (No. of States)	4
International (No. of Countries)	1

KMEWL serves Indian as well as international markets. Substantial assets of the Company are ships, which are operating across the world, in view of which they cannot be identified by any particular geographical area.

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

Nil

c. Briefly explain the types of customers

KMEWL provides its services majorly to the Government of India as most of the Contracts are Government Contracts. Customers of the Company are Ministry of External Affairs, Dredging corporation of India and Major Ports of India such as Syama Prasad Mookerjee Port, Kolkata, Deendayal Port Authority (Erstwhile Kandla Port Authority), Visakhapatnam Port Authority and United India Marine Services.

IV. EMPLOYEES

18. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

S. No.	PARTICULARS	TOTAL (A)	MALE		FEMALE	
			NO. (B)	% (B / A)	NO. (C)	% (C / A)
EMPLOYEES (HEAD OFFICE)						
1.	Permanent (D)	25	21	84%	4	16%
2.	Other than Permanent (E)	-	-	-	-	-
3.	Total employees (D + E) (1)	25	21	84%	4	16%
EMPLOYEES (Off Shore Staff)						
4.	Permanent (D)	-	-	-	-	-
5.	Other than Permanent (E)	75	75	100%	-	-
6.	Total Employees (D+E) (2)	75	75	100%	-	-
7.	Total Employees ((D+E) (1) + (D+E) (2))	100	96	96%	4	4%
WORKERS- (Not Applicable)						
4.	Permanent (F)	-	-	-	-	-
5.	Other than Permanent (G)	-	-	-	-	-
6.	Total workers (F + G)	-	-	-	-	-

Business Responsibility and Sustainability Report (Contd.)

b. Differently abled Employees and workers: Nil

S. No	PARTICULARS	TOTAL (A)	MALE		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
DIFFERENTLY ABLED EMPLOYEES						
1.	Permanent (D)	-	-	-	-	-
2.	Other than Permanent (E)	-	-	-	-	-
3.	Total differentlyabled employees (D + E)	-	-	-	-	-
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)	-	-	-	-	-
5.	Other than permanent (G)	-	-	-	-	-
6.	Total differentlyabled workers (F + G)	-	-	-	-	-

19. Participation/Inclusion/Representation of women

Permanent (D)	Total (A)	NO. AND PERCENTAGE OF FEMALES	
		No. (B)	% (B/A)
Other than Permanent (E)	5	1	20%
Total differentlyabled employees (D + E)	1	1	100%

20. Turnover rate for permanent employees and workers

	Fy 2022-23			Fy 2021-22			Fy 2020-21		
	Turnover Rate In Current Fy			Turnover Rate in Previous Fy			(Turnover Rate In The Year Prior To The Previous Fy)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	8.33%	4.16%	12.5%	5%	10%	15%	6.25%	0	6.25%
Permanent Workers	Not Applicable								

V. HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES (INCLUDING JOINT VENTURES)

1. Names of holding / subsidiary / associate companies / joint ventures

S. No.	Name of the holding / subsidiary/ associate companies/joint ventures(a)	Indicate whether holding /subsidiary /associate /joint venture	%Age of shares held by listed entity	Does the entity indicated at coloumn a, participate in the business responsibility initiatives of the listed entity? (Yes/no)
1.	KMEW Offshore Private Limited	Associate	50%	No
2.	Indian Ports Dredging Private Limited	Subsidiary	70%	No
3.	Knowledge Infra Ports Private Limited	Subsidiary	74%	No

Note: the above details are as on March 31, 2023

VI. CSR DETAILS

22. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: Yes

(ii) Turnover: Rs. 19,472.44 Lakhs

(iii) Net worth: Rs. 13,098.17 Lakhs

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:

Business Responsibility and Sustainability Report (Contd.)

Stakeholder Group From Whom Complaint Is Received	Grievance Redressal Mechanism In Place(Yes/ No) (If Yes,Then Provide Web-Link For Grievance Redressal Policy)	Fy 2022-23 Current Financial Year			Fy 2021-22 Previous Financial Year		
		Number Of Complaints Filed During TheYear	Number Of Complaints Pending Resolution At Close Of The Year	Remarks	Number Of Complaints Filed During TheYear	Number Of Complaints Pending Resolution At Close Of The Year	Remarks
Shareholders	Yes, KMEWL has a Grievance redressal mechanism in place for all of its stakeholder. The policy can be accessed through below web link: http://www.kmew.in/investor-information.html#	-	-	-	-	-	-
Employees and workers		-	-	-	-	-	-
Customers		-	-	-	-	-	-
Value Chain Partners		-	-	-	-	-	-
Other (please specify)		-	-	-	-	-	-

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

KMEWL periodically conduct materiality assessments to understand key topics that could significantly impact the environment and social matters that present a risk or an opportunity to the business.

Details of the top 3 high priority topics of KMEWL have been disclosed as follows:-

SL. 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.	Severe Weather Conditions	Risk	Dredging operations are impacted by any natural phenomenon like cyclone, heavy rains, wind etc. Thus, without considering the impact that climate change will have on port infrastructure we will be placing our fundamental business asset at risk.	Our strategies for mitigating these weather-related risks include: ◀ Placing the equipment in a sheltered area so as to reduce the risk of breakdown ▶ Reduce the use of fuels that emit gases which add to the rise in temperatures and thus are detrimental to controlling weather changes. We actively seek new technologies to meet these IMO standards.	Negative

Business Responsibility and Sustainability Report (Contd.)

SL. 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)
2.	Climate Change and rise in sea levels	Opportunity	Due to climate change the sea water levels are rising and the low-lying lands are submerging underwater. This allows for new land reclamation or rising of low-lying land areas by dredging the near by sea areas. This generates large business	Investment in assets that will allow for land creation by reclaiming	Positive
3.	Scarcity of Aggregates and large scale land based quarrying due to environmental impact	Opportunity	Business of mining from the sea for aggregates such as sand and stone are being adapted in large part of the world. As the area of the sea is larger than land mass it allows for larger opportunity. Countries such as United Kingdom, United Arab Emirates, Singapore, Bahrain, Maldives have been sourcing sand for construction purposes and land reclamation purposes.		Positive

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. These are briefly as under:

- P1** Businesses should conduct and govern themselves with integrity and in a manner that is ethical, transparent, and accountable
- P2** Businesses should provide goods and services in a manner that is sustainable and safe
- P3** Businesses should respect and promote the well-being of all employees, including those in their value chains
- P4** Businesses should respect the interests of and be responsive to all its stakeholders
- P5** Businesses should respect and promote human rights
- P6** Businesses should respect and make efforts to protect and restore the environment
- P7** Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent
- P8** Businesses should promote inclusive growth and equitable development
- P9** Businesses should engage with and provide value to their consumers in a responsible manner

Business Responsibility and Sustainability Report (Contd.)

1. Policy and Management processes

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and Management Processes									
1. a. Whether your entity's policy /policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
b. Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
c. Web Link of the Policies, if available	http://www.kmew.in/investor-information.html								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
3. Do the enlisted policies extend to your value chain partners? (Yes/ No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
4. Name of the national and international Codes/certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trust) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	<ul style="list-style-type: none"> • ISO 9001:2015 for Quality management system • ISO 45001:2018 for Health and Safety management system. • ISO 14001:2015 for Environment management system. 								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	Please refer to the Chairman Message as given in Page No. 6 of the Annual Report http://www.kmew.in/investor-information.html#								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	Our Annual Report shows the initiative and steps taken by the Company towards sustainability, we have identified our ESG focused areas and materiality topics during the Financial Year under review. We will present the performance of the Company and specific commitments in the years to come.								

GOVERNANCE, LEADERSHIP AND OVERSIGHT

7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements:

Please refer to Management's Speech at Page No. 35 for the same.

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

- a) Captain Jagat Jiban Biswas Non Executive Director
- b) Mr. Saurabh Daswani Managing Director
- c) Mrs. Kanak Kewalramani WTD & CFO

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.

No, The Company does not have a specified committee for decision making on sustainability related issues. However, such issues, if any, shall be placed before the Board of Directors and various Committees of Directors / Senior Management personnel as per their terms of reference from time to time.

10. Details of Review of NGRBCs by the Company

Subject for Review	a. Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee								
	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	The performance against the policies of the Company is reviewed by department heads / director / board committees / board members, wherever applicable from time to time.								
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	The performance against the policies of the Company is reviewed by department heads / director / board committees / board members, wherever applicable from time to time.								

Business Responsibility and Sustainability Report (Contd.)

Subject for Review	b. Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Policies of the Company are reviewed periodically or on need basis by department heads, business heads or the functional heads. The efficacy of the policies shall be reviewed and necessary changes shall be implemented.								
Compliance with statutory requirements of relevance to the principles, and the rectification of any non-compliances	As per the requirement of laws applicable to the company.								

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.:

No.

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

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 programs on any of the Principles during the financial year

S. No	Segment	Total Number of Training & Awareness Programmes Held	Topics / Principles Covered Under The Training	% Age Of Persons In Respective Category Covered By The Awareness Programmes
1	Board of Directors	7	Updates and awareness related to regulatory changes are conducted for the Board of Directors & KMPs. Topics covered: 1. Corporate Governance 2. Companies Act, 2013 3. Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015 4. SEBI PIT Regulations 2015. 5. Business Ethics 6. POSH, Policy as laid down by the government. 7. Code of Conduct Policy	100%
2	Key Managerial Personnel			
3	Employees other than BOD and KMPs	11	Various skill development and knowledge upgradation trainings were conducted for employees including the following trainings: 1. Code of Conduct with key learnings on Regulation, Monitoring and reporting by Designated Person. 2. Communication and Interpersonal Skills 3. Time Management and Critical Thinking 4. Financial Wellbeing 5. Environment, Health and Safety 6. Making awake about the whistle blower mechanism. 7. POSH, Policy as laid down by the government 8. Risk Management 9. Skill up gradation Training Programmes 10. Risk Management 11. Introduction to ESG Profile	90%
4	Workers	-	-	-

Business Responsibility and Sustainability Report (Contd.)

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 Requirements) Regulations, 2015 and as disclosed on the entity's website):

No material monetary & non-monetary fines/penalties were paid in FY 2022-23.

Monetary

	NGRBC Principle	Name of the Regulatory/ Enforcement Agencies/ Judicial Institutions	Amount (In Inr)	Brief Of TheCase	Has An Appeal Been Preferred? (Yes/No)
Penalty/ Fine	Nil	Nil	0.00	Nil	Nil
Settlement	Nil	Nil	0.00	Nil	Nil
Compounding fee	Nil	Nil	0.00	Nil	Nil

Non-Monetary

	NGRBC Principle	Name of the Regulatory/ Enforcement Agencies/ Judicial Institutions	Brief Of The Case	Has An Appeal Been Preferred? (Yes/No)
Imprisonment	Nil	Nil	Nil	No
Punishment	Nil	Nil	Nil	No

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-

Not Applicable

Case Details	Name of the Regulatory/ Enforcement Agencies/ Judicial Institutions
NA	NA

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.

The policy related to the prevention of bribery and corruption is embedded in the Company's Code of Business Conduct and Ethics for the Board of Directors and Members of Senior Management as well as the Code of Business Conduct and Ethics for all other employees, Whistler Blower Policy and HR Policies and Practices. The said policies prohibit inducements and require compliance with the anti-corruption and anti-bribery laws. Copy of all these policies are available on the website of the Company, www.kmew.in

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

	FY 2022-23 CURRENT FINANCIAL YEAR	FY 2021-22 PREVIOUS FINANCIAL YEAR
Director's	0.00	0.00
KMP's	0.00	0.00
Employees	0.00	0.00
Workers	0.00	0.00

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

	FY 2022-23 CURRENT FINANCIAL YEAR		FY 2021-22 PREVIOUS FINANCIAL YEAR	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0.00	NA	0.00	NA
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0.00	NA	0.00	NA

Business Responsibility and Sustainability Report (Contd.)

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

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.

	Fy 2022-23 Current Financial Year	Fy 2021-22 Previous Financial Year	Details of Improvement in Environmental and Social Impacts
R&D*	0	0	0
CSPEX	0	0	0

*We are not a manufacturing entity. We are in the business of dredging and chartering of marine crafts. Hence R&D is not very significant. However, Company plans to make substantial capital investment in the areas of electrification of Equipments/ dredgers and ancillary crafts.

2. a. Does the entity have procedures in place for sustainable sourcing?

The Company is into a business of dredging and Owning, Chartering along with Manning and Technical Maintenance of Marine Crafts which does not involve sourcing of raw materials as an input for manufacturing any end product. Most of the Company's supplies to vessels are finished products, for example engine spares which are procured from maker or licensee, consumables from reputed oil majors, paint and chemical from manufacturers, general stores from ship chandlers who procure multiple line items from the market, consolidate and deliver them on board. So, in essence, the Company does not procure any raw material as input to our business activities. However, the Company looks for following criteria while selecting its vendor for a prospective business –

- (i) Sourcing from reputable suppliers known in the industry.
- (ii) Vendors are maintaining registration under local/ regional laws.
- (iii) Vendors are complying to National and International applicable legislations.
- (iv) Vendors are maintaining management systems under ISO 9001 and 14001 or any other equivalent systems wherever applicable.

b. If yes, what percentage of inputs were sourced sustainably?

Not applicable.

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.

Being a service provider, KMEWL does not have any products to reclaim for reusing and recycling. However food waste generated on board during normal operation of ship are handled as per vessel specific garbage management plan and landed ashore to approved reception facilities for further processing. For the e-waste generated at shore offices, the Company will tie up with approved local recyclers. The Company tries to re-use the old laptops as far as possible before opting for disposal to recyclers.

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:

Not applicable

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

Business Responsibility and Sustainability Report (Contd.)

ESSENTIAL INDICATORS

1. a. Details of measures for the well-being of Employees.

Category	%age of Employees Covered By										
	Total (A)	Health Insurance		Accident Insurance		Maternity benefits		Paternity benefits		Daycare Facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent Employees (On shore staff)											
Male	21	21	100%	21	100%	0	0%	21	100%	-	-
Female	4	4	100%	4	100%	4	100%	0	0%	-	-
Total	25	25	100%	25	100%	4	16%	21	84%	-	-
Other than Permanent Employees (floating/ Off Shore staff)											
Male	75	75	100%	75	100%	-	-	75	100%	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	75	75	100%	75	100%	-	-	75	100%	-	-

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

Category	%age of Employees Covered By										
	Total (A)	Health Insurance		Accident Insurance		Maternity benefits		Paternity benefits		Daycare Facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent Employees											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-
Other than Permanent Employees											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-

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

Benefits	Fy 2022-23 Current Financial Year			Fy 2021-22 Previous Financial Year		
	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 Workers	Deducted And Deposited With The Authority (Y/N/N.a.) Total
PF	100%	NA	Yes	100%	NA	Yes
Gratuity	100%	NA	Yes	100%	NA	Yes
ESI	100%	NA	Yes	100%	NA	Yes
Others-Pension/ Annuity	100%	NA	Yes	100%	NA	Yes

Note*- All the eligible employees are covered for gratuity benefits.

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.

The Company welcomes and encourages diversity in its office premises. The Company's facilities have the necessary infrastructure in place to ensure access and inclusion for differently abled staff.

Business Responsibility and Sustainability Report (Contd.)

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.

The Company encourages diversity in the workplace. KMEWL is an Equal Opportunity Employer and does not follow or support any discrimination based on caste, gender, sexual orientation, religion, ethnicity or physical disabilities. All employees are expected to be respectful towards each other and not promote or tolerate any form of discrimination.

The Policy can be accessed here <http://www.kmew.in/investor-information.html#>

5. Return to work and Retention rates of permanent employees and workers that took parental leave.

No employee has taken a parental leave in the last 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.

Yes

1	Permanent employee	We have instilled the Grievance Redressal Mechanism in place to resolve the issues of employees. It covers Violation of the Company's Code, such as Business Integrity, Sexual Harassment, Prevention of Fraud, Rights to Intellectual Property and Data Protection. The contact details are mentioned in our Whistle Blower Policy. The investigation of the complaints is done both internally as well as through an external investigator if decided by the Audit committee. The investigation is generally completed within 45 days after filing of the complaint.
2	Other than Permanent Employees	Grievance redressal mechanism as per NUSI-ICCSA CBA (NIC) as per ICC shipping association for floating staff.
3	Permanent Workers	NA
4	Other than Permanent Worker	NA*

*The Company has not employed any worker

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

The company does not have any Trade Unions.

8. Details of training given to employees and workers:

Category	Fy 22-23 Current Financial Year					Fy 21-22 Previous Financial Year				
	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 (Ho)										
Male	21	21	100	18	-	19	19	100	15	-
Female	4	4	100	4	-	4	4	100	4	100
Total	25	25	100	-	-	23	23	100	-	-
Employees (Shore Floating Staff)										
Male	75	75	100	75	100	63	63	100	63	100
Female	-	-	-	-	-	-	-	-	-	-
Total	75	75	100	75	100	63	63	100	63	100
Workers										
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Business Responsibility and Sustainability Report (Contd.)

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

Category	Fy 22-23 Current Financial Year			Fy 21-22 Previous Financial Year		
	TOTAL (A)	NO. (B)	%(B/A)	TOTAL (C)	NO. (D)	%(C/D)
Employees (HO)						
Male	21	21	100	19	19	100
Female	4	4	100	4	4	100
Total	25	25	100	23	23	100
Employees (Off Shore Floating Staff)						
Male	75	75	100	63	63	100
Female	-	-	-	-	-	-
Total	75	75	100	63	63	100
Workers-Not Applicable						
Male	-	-	-	-	-	-
Female	-	-	-	-	-	-
Total	-	-	-	-	-	-

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. Company has implemented as follows:-

Office: Our workplace is certified by IRS for adherence to OSHAS norms. The building is manned by security on a 24x7 basis and is supported by surveillance cameras. Proper AMC are in place for maintenance of water purifiers. Fire safety drills are conducted twice a year to familiarize staff on evacuation protocols. Fire detectors and alarms are placed at all floors of the building and tested regularly.

Ships: Besides meeting the requirements under ISM code and MLC, all ships are certified for ISO 45001:2018 standard which takes care of Occupational, Health and Safety aspect on board. All seafarers are provided with good quality food, safe drinking water, hygienic living accommodations on board, safe working environment, control on work hours, onboard recreational facilities, insurance covers and adequate internet access to stay connected with family and friends. Additionally, ship crew can avail 24x7 remote medical support for illnesses and injuries. Company's vessels are fitted with adequate life-saving and fire-fighting appliances which are maintained at all times, periodically inspected and tested. Ship Crews are trained to use them in case of emergencies.

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 adherence to prescribed safety norms, Company has appointed officials to carry out inspections and assessments of potential hazards that could harm crew on board. Teams interact with the crew and explain hazards and risks involved in allocated activities. Company's vessels are fitted with adequate life-saving and fire-fighting appliances which are maintained at all times, periodically inspected and tested. Ship Crews are trained to use them in case of emergencies.

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

Yes, the ship crew and office employees can report any work-related hazards to their respective heads through suggestion kits, and direct communication. The management takes immediate action on receiving any such complaint.

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

Medical Health insurance facilities are provided to office employees and Ship Crew to cover all their medical exigencies.

Business Responsibility and Sustainability Report (Contd.)

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

1	Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
		Workers	0	0
2	Total recordable work-related injuries	Employees	0	0
		Workers	0	0
3	No. of fatalities	Employees	0	0
		Workers	0	0
4	High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
		Workers	0	0

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

Refer point no. 10 above.

12. Number of Complaints on the following made by employees

There was no complaint received by employees & workers regarding Health & safety and Working conditions across the different locations in the current year as well as in the previous year.

13. Assessments for the year

	% Of Your Plants And Offices That Were Assessed (By Entity Or Statutory Authorities Or Third Parties)
Health and safety practices	IRS conducts OHSAS audit annually and the office is certified.
Working Conditions	100% of the company's ships are assessed on regular basis by the agencies such as IRS/RINA who are accredited with International Association of Classification Societies. Ships are also assessed on regular basis by Gujarat Maritime Board and Maharashtra Maritime Board.

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.

Company shall take following corrective actions to address safety related incidents:-

- (i) All incidents shall be investigated thoroughly as per KMEWL Safety Guidelines on Incident Reporting.
- (ii) All Investigation and learning shall be shared across sites to ensure non-occurrence of similar incidents.
- (iii) Also, employees and workers shall be encouraged to report maximum number of unsafe acts and conditions to eliminate such incidents

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.

Any category of individual, body corporate or organisation that adds value to the business of the Company, has significant interest in or impact on the business or operations of the Company is identified as a key stakeholder. Such identification is done by the Company based on internal deliberations.

We have categorized the key stakeholders based on the following attributes:

- (a) Dependency - Stakeholders who are directly dependent on the organizations activities, products, services or on whom the organization is dependent to operate.
- (b) Responsibility - Stakeholders towards whom the organisation has legal, commercial, operational, or moral / ethical responsibilities.

Business Responsibility and Sustainability Report (Contd.)

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 Marginal Group (Yes/ No)	Channels Of Communication (Emails, Sms, Newspaper, Phamphlets, Advertesement, Community Meetings, Notice Board, Website, Other)	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/ Investors.		Earnings Call, Analyst Meet, Press Releases Letters, reports, emails, website of the Company and stock exchanges, newspaper Advertisements, meetings.	Quarterly/Half yearly/ Need-based.	<ul style="list-style-type: none"> Communicating material business developments Sharing financial and operational results Seeking consent of the shareholders on certain business related matters Communication with investors, Press Release, Exponential growth, Complaints and grievances
Employees		Letters, emails, website of the Company, pamphlets, intranet, notice board, office memos, watsapp group.	Ongoing basis	<ul style="list-style-type: none"> Human resource policies and rules Career management and growth prospects Work culture, health and safety matters Business Review Meetings
Bankers and other financial institutions		Letters, emails, website of the Company and stock exchanges, newspaper advertisements, meeting	As and when required	<ul style="list-style-type: none"> Credit Rating, Governance Communicating material business development Further Requirement
Customers, suppliers and intermediaries engaged by the Company, such as agents, contractors, etc.		Letters, emails, website of the Company and stock exchanges, newspaper advertisement, meetings, watsapp groups.	Ongoing basis	<ul style="list-style-type: none"> Business related matters Marketing activities, Online engagement through the website and linked-in Business Requirements
Society		Through CSR programs	Annually	<ul style="list-style-type: none"> Improved employment opportunities, better Services, Enhanced Standard of Living
Regulators		Mandatory regulatory filings, Periodical submission of business Performance, Written communications, In-person meetings, website.	Need-based/ quarterly/Half yearly/ Annually	<ul style="list-style-type: none"> Compliance with rules and regulations Timely reporting through various compliance-based forms Business Requirements related

Business Responsibility and Sustainability Report (Contd.)

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	Fy 22-23 Current Financial Year			Fy 21-22 Previous Financial Year		
	Total (A)	No. Of Employees/Workers Covered (B)	%(B/A)	Total (C)	No. (D)	%(C/D)
Employees						
Permanent	25	25	100%	23	23	100%
Other than permanent	75	75	100%	63	63	100%
Total Employees	100	100	100%	86	86	100%
Workers-Not Applicable						
Male	-	-	-	-	-	-
Female	-	-	-	-	-	-
Total	-	-	-	-	-	-

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

Category	Fy 22-23 Current Financial Year					Fy 21-22 Previous Financial Year				
	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.(B)	%(B/A)		NO. (E)	%(E/D)	NO.(F)	%(F/D)
EMPLOYEES										
Permanent										
Male	21	-	-	21	100	19	-	-	19	100
Female	4	-	-	4	100	4	-	-	4	100
Other than permanent										
Male	75	-	-	75	100	63	-	-	63	100
Female	-	-	-	-	-	-	-	-	-	-
WORKERS-NOT APPLICABLE										
Permanent										
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
Other than permanent										
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-

3. Details of remuneration/salary/wages in the following format:

	Male		Female	
	Number	Median Remuneration/Salary/Wages Of Respective Category*	Number	Median Remuneration/Salary/Wages Of Respective Category*
Board of Directors (BOD)	4	Rs. 39.00 Lakhs Per Annum	1	Rs. 39.00 Lakhs Per Annum
Key Managerial Personnel	4	Rs. 17.38 Lakhs Per Annum	1	Rs. 1.94 Lakhs Per Annum
Employees other than BoD and KMP	91	Rs. 1.85 Lakhs Per Annum	2	Rs. 3.43 Lakhs Per Annum
Workers	NA	NA	NA	NA

*We have 2 executive directors and 1 Non Executive Director who are paid compensation, rest are independent directors to whom no sitting fees is paid.

Business Responsibility and Sustainability Report (Contd.)

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 entity has its Human Resource department to take care of human rights of the employees and resolve their grievances in the workplace.

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

The Company has grievance box in office for shore staff and Company Procedures Manual – 16 (CPM 16) based on Maritime Labour Convention for floating staff for redressal of all grievances of the employees including human rights issues, if any. Trainings are given on different level to female employees on Prevention of Sexual Harassment.

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

	FY 2022-23 CURRENT FINANCIAL YEAR			FY 2021-22 PREVIOUS FINANCIAL YEAR		
Sexual Harassment	0	0	0	0	0	0
Discrimination at workplace	0	0	0	0	0	0
Child Labour	0	0	0	0	0	0
Wages	0	0	0	0	0	0
Other Human Rights related issues	0	0	0	0	0	0

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

Sexual Harassment (Prevention, Prohibition and Redressal) Policy of the Company prevents engaging in retaliatory acts against any employee who reports incident of alleged sexual harassment or participates in proceedings relating thereto. It is the policy of the Company to ensure that aggrieved employees or witnesses are not victimized or discriminated against. Such persons also have access to the Internal Complaints Committee which is authorized to take appropriate disciplinary action.

The Whistle Blower Policies of the Company offer protection to the whistle blowers against any unfair treatment such as retaliation, demotion, suspension/termination of service etc. Similar protection is given to any employee assisting in the said investigation. The whistle blowers may raise their concern to the Managing Director, the Audit Committee, Compliance Officer or Designated Person Ashore.

8. Do human rights requirements form part of your business agreements and contracts?

Yes. The human rights requirements pertaining to employees are covered under the employment rules, Maritime Labour Convention and local collective bargaining agreement (NUSI-ICCSA CBA (NIC)) requirements.

9. Assessments for the year:

Section	% Of Your Plants And Offices That Were Assessed (By Entity Or Statutory Authorities Or Third Parties)
Sexual Harassment	100 % of our offices were assessed by the company
Discrimination at workplace	100 % of our offices were assessed by the company
Child Labour	100 % of our offices were assessed by the company
Forced Labour/ Involuntary Labour	100 % of our offices were assessed by the company
Wages	100 % of our offices were assessed by the company
Others-	All the Offices, Locations and ships are assessed on regular basis by the respective authorities. IRS conducts OHSAS audit annually and the office is certified.

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

There was no need to take any corrective actions as no significant risk/ concern arose from the above assessment. Effective system of internal control is placed to improve the efficiency of work.

Business Responsibility and Sustainability Report (Contd.)

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

ESSENTIAL INDICATORS

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

Parameter	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
Total electricity consumption (A)	Very minimal as all our dredgers generate electricity from generators on board and generators uses fuel to generate electricity	
Total fuel consumption (B)*	2118 Kilo Litres	2038 Kilo Litres
Energy consumption through other sources (C)	NA	NA
Total energy consumption (A+B+C)	2118 Kilo Litres	2038 Kilo Litres
Energy intensity per rupee of turnover (Total energy consumption/turnover in rupees) (KL/Rs.)	10,917.52	32,987.01
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

*Fuel is consumed by the vessels (dredgers and other marine crafts) of the Company. Out of 11 vessels, 5 vessels fuel is supplied by the employer.

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.

No. The entity is not covered under Performance, Achieve and Trade (PAT) Scheme of the Government of India.

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

Parameter	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
Water withdrawal by source (in kilolitres)*	-	-
(i) Surface water	-	-
(ii) Groundwater	-	-
(iii) Third party water	-	-
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	-	-
Total volume of water consumption (in kilolitres)	-	-
Water intensity per rupee of turnover (Water consumed / turnover)	-	-
Water intensity (optional) - the relevant metric may be selected by the entity	-	-

* We are into dredging business water is only used for self consumption.

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.:

No such mechanism implemented in the Company as there was no such requirement in the Company.

Business Responsibility and Sustainability Report (Contd.)

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

Company is into dredging and ancillary crafts business no such air emission occurs in the Company

Parameter	Please Specify Unit	Fy 2022-23 (Current Financial Year)	Fy 2021-22 (Previous Financial Year)
NOx			
SOx			
Particulate matter (PM)			
Persistent organic pollutants (POP)			
Volatile organic compounds (VOC)			
Hazardous air pollutants (HAP)			
Others – please specify			

Not Applicable

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: Not applicable

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

Parameter	Unit	Fy 2022-23 (Current Financial Year)	Fy 2021-22 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent		
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent		
Total Scope 1 and Scope 2 emissions per rupee of turnover			
Total Scope 1 and Scope 2 emission Intensity (optional) – the relevant metric may be selected by the entity			

Not Applicable as we use High Flash High Speed Diesel (HFHSD).

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.- Not Applicable

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

No. company does not have any such projects.

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

PARAMETER	FY 2022-23 (CURRENT FINANCIAL YEAR)	FY 2021-22 (PREVIOUS FINANCIAL YEAR)
Total Waste Generated (In Metric Tonnes)		
Plastic waste (A)		
E-waste (B)		
Bio-medical waste (C)		
Construction and demolition waste (D)		
Battery waste (E)		
Radioactive waste (F)		
Other Hazardous waste. Please specify, if any. (G)		
Other Non-hazardous wastegenerated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)		
Total (A+B+C+D+E+F+G+H)		

Not Applicable, as the Company is into providing Dredging services and therefore do not manufacture any product for sale, however wastes generated on board during normal operation of ship and food wastes are handled as per vessel specific garbage management plan and landed ashore to approved reception facilities for further processing.

Business Responsibility and Sustainability Report (Contd.)

PARAMETER	FY 2022-23 (CURRENT FINANCIAL YEAR)	FY 2021-22 (PREVIOUS FINANCIAL YEAR)
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste	Not Applicable	
(i) Recycled		
(ii) Re-used		
(iii) Other recovery operations		
Total		
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste	Not Applicable	
(i) Incineration		
(ii) Landfilling		
(iii) Other disposal operations		
Total		

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: **NA**

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.:

Not Applicable, as the Company is into providing Dredging services and therefore do not manufacture any product for sale, however wastes generated on board during normal operation of ship and food wastes are handled as per vessel specific garbage management plan and landed ashore to approved reception facilities for further processing.

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:

Not applicable

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.
-	-	-	-

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

Not applicable

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
-	-	-	-	-	-
-	-	-	-	-	-

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. If not, provide details of all such non-compliances, in the following format

Yes Company is in compliant of all laws and no such non compliances occur in the Company.

Business Responsibility and Sustainability Report (Contd.)

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 :**
KMEWL is affiliated with 1 Trade and Industry chambers/ associations.
- b. **List the top 10 trade and industry chambers/ associations (determined based on the total members of such body) the entity is a memberof/ affiliated to.:**

S. No.	Name of the trade and Industry Chambers/ Associations	Reach of trade and Industry Chambers/ Associations (State/National)
1.	ICC Shipping Association	National

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.**

There was no such adverse order was issued by any regulatory authority relating to anti-competitive conduct of entity. Our entity is in compliance with all the regulations of Competition Act 2002.

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:**
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:**
Not applicable
3. **Describe the mechanisms to receive and redress grievances of the community:**
Not applicable. The nature of business of the Company does not have any impact on the community.
4. **Percentage of input material (inputs to total inputs by value) sourced from suppliers:**

Environmental and social parameters relevant to the product	FY 2022-23 Current Financial Year	FY 2021-22 Previous Financial Year
Safe and responsible usage	KMEWL is into service industry no material input and output is being purchased and manufactured by KMEWL	
Recycling and/or safe disposal		

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

ESSENTIAL INDICATORS

1. **Describe the mechanisms in place to receive and respond to consumer complaints and feedback.**
KMEWL is into service industry, all the employers of the Company directly reach out on the number and email address mentioned on invoice/website.
2. **Turnover of products and/ services as a percentage of turnover from all products/service that carry information about:**

Environmental and social parameters relevant to the product	Not Applicable considering the nature of Company's product and services offerings	
Safe and responsible usage		
Recycling and/or safe disposal		

Business Responsibility and Sustainability Report (Contd.)

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

	FY 2022-23 CURRENT FINANCIAL YEAR		REMARKS	FY 2021-22 PREVIOUS FINANCIAL YEAR		REMARKS
	RECEIVED DURING THE YEAR	PENDING RESOLUTION AT END OF YEAR		RECEIVED DURING THE YEAR	PENDING RESOLUTION AT END OF YEAR	
Data Privacy	Nil	Nil	N/A	Nil	Nil	N/A
Advertising	Nil	Nil	N/A	Nil	Nil	N/A
Cyber-security	Nil	Nil	N/A	Nil	Nil	N/A
Delivery of essential services	Nil	Nil	N/A	Nil	Nil	N/A
Restrictive trade practices	Nil	Nil	N/A	Nil	Nil	N/A
Unfair Trade Practices	Nil	Nil	N/A	Nil	Nil	N/A
Other	Nil	Nil	N/A	Nil	Nil	N/A

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

	Number	Reasons For Recall
Forced Recalls		
Voluntary Recalls		
		Not Applicable

5. Does the entity have a framework/ policy on cyber security and risks related to data privacy? If available, provide a web-link of the policy.

The Company has adequate systems and processes in place for protecting information assets, handling business data and to minimize and respond to cyber security incidents. Cyber security is covered as part of the risk management framework of the Company. Confidential information shared by third parties, if any, is handled as per the non-disclosure agreements entered into with them.

We have framed a policy for preservation of documents
<http://www.kmew.in/investor-information.html#>

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