



KL/SEC/2023-24/40

Date: 31st July, 2023

To,
The Manager - Listing
National Stock Exchange of India Limited,
Exchange Plaza, Bandra Kurla Complex,
Bandra (E), Mumbai-400 051

To,
The Manager - Listing
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai- 400 001

NSE Symbol: KAMDHENU

BSE Scrip Code: 532741

Subject: Business Responsibility and Sustainability Report of Kamdhenu Limited for the financial year 2022-23.

Dear Sir/Madam,

Pursuant to Regulation 34(2)(f) of SEBI(Listing Obligations and Disclosures Requirements) Regulations, 2015, please find enclosed herewith, Business Responsibility and Sustainability Report of the Kamdhenu Limited for the financial Year 2023-24 which also forms a part of the Annual Report of the Company for the financial year 2023-24.

The Business Responsibility and Sustainability Report for the financial year 2023-23 is also being made available on the website of the Company at www.kamdhenulimited.com.

We request you to kindly take the same on records.

Thanking you,

Yours faithfully,

For Kamdhenu Limited

**Khem Chand,
Company Secretary & Compliance Officer**

Encl.: as above.

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT



SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1. Corporate Identity Number (CIN) of the Listed Entity	L27101HR1994PLC092205
2. Name of the Listed Entity	KAMDHENU LIMITED
3. Year of Incorporation	12th September, 1994
4. Registered Office address	2nd Floor, Tower-A, Building No. 9, DLF Cyber City, Phase-III, Gurugram HR 122002 IN
5. Corporate Office address	2nd Floor, Tower-A, Building No. 9, DLF Cyber City, Phase-III, Gurugram HR 122002 IN
6. E-mail	cs@kamdhenulimited.com
7. Telephone	0124-4604500
8. Website	www.kamdhenulimited.com
9. Financial year for which reporting is being done	FY 2022-23
10. Name of the Stock Exchange(s) where shares are listed	National Stock Exchange of India Limited and BSE Limited
11. Paid-up Capital	₹ 26,93,55,000 (Rupees Twenty Six Crore Ninety Three Lakhs Fifty Five Thousand Only) divided into 2,69,35,500 Equity Shares of Face Value of ₹ 10 each.
12. Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	<p>Shri Harish Kumar Agarwal Chief Financial Officer & Head - Legal Telephone: 0124-4604500 Email: hkagarwal@kamdhenulimited.com</p> <p>Address: 2nd Floor, Tower-A, Building No. 9, DLF Cyber City, Phase-III, Gurugram HR 122002 IN</p>
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).	<p>The Disclosures made under this report are on the Standalone Basis and solely for Kamdhenu Limited.</p> <p><i>Note: The paint division of the Company has undergone a demerger, resulting in the formation of a distinct and separate entity. Consequently, the comparative figures from the previous year have been adjusted accordingly, and this report exclusively pertains to the steel business.</i></p>

II. Product / Services

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




Description of Main Activity	Description of Business Activity	% of Turnover of the entity
Manufacturing	Manufacturing of Iron and Steel Products	81%
Royalty from branding	Franchise based business	16%

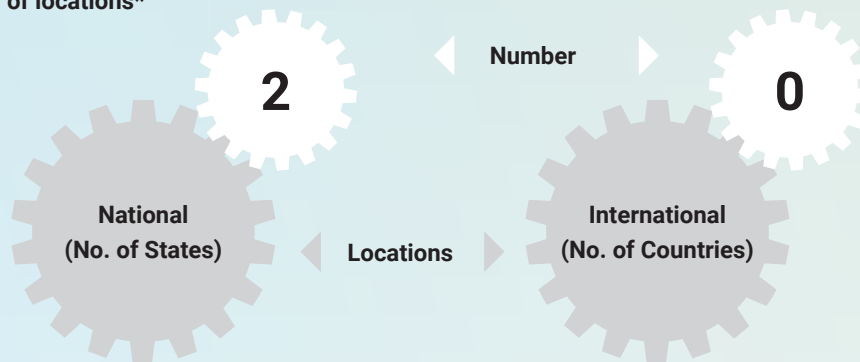
15. Products/Services sold by the entity (accounting for 90% of the entity's Turnover):

Manufacturing of TMT Bars and Franchise based business	24105	97%
Product/Service	NIC Code	% of total Turnover contributed

III. Operations

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

			
National	1	1	2
International	0	0	0

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

*Kamdhenu flagship being the leading manufacturer in the Business of TMT Steel, has dominant presence across India & serves all States of India through franchisee model. However, the Company has its GSTN in only two States i.e. Haryana & Rajasthan

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

NIL

c. A brief on types of customers

Kamdhenu is engaged in the business of manufacturing of steel products through self and its franchisee units across India and the steel produced finds applications in sectors like automobile, general engineering, machinery, projects and construction by individual home builders, dealers, real estate developers and infrastructure companies and the Company reaches customers through its wide network of distributors, franchisee partners, across these sectors for use of steel in various applications.

For further details about our products and their applications is available at the website of the Company at: www.kamdhenulimited.com.



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						
1.	Permanent (D)	406	395	97.29%	11	2.71%
2.	Other than Permanent (E)	0	0	-	0	-
3.	Total employees (D + E)	406	395	97.29%	11	2.71%
WORKERS						
4.	Permanent (F)	148	148	100%	0	-
5.	Other than Permanent (G)	87	87	100%	0	-
6.	Total workers (F + G)	235	235	100%	0	-

b. Differently abled Employees and workers:

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)			NIL		
	Total differently abled employees (D + E)					
DIFFERENTLY ABLED WORKERS						
3.	Permanent (F)					
4.	Other than permanent (G)			NIL		
	Total differently abled workers (F + G)					



19. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
 BOARD OF DIRECTORS	8	1	12.5%
 KEYMANAGEMENT PERSONNEL	5*	0	0

Note : * including Chairman & Managing Director and Whole-time Directors



20. Turnover rate for permanent employees and workers for the past 3 years

	FY 2022-23 (Turnover rate in current FY)			FY 2021-22 (Turnover rate in previous FY)			FY 2020-21 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees 	16.69%	20.00%	16.77%	16.39%	66.67%	17.80%	10.83%	8.70%	10.77%
Permanent Workers 	19.40%	0	19.40%	23.33%	0	23.33%	33.79%	0	33.79%

* The total turnover rate is computed individually, taking into account the number of employees and workers throughout the corresponding year.

V. Holding, Subsidiary and Associate Companies (including joint ventures)

21. (a) Names of holding / subsidiary / associate companies / joint ventures

Kamdhenu Jeevandhara Foundation

Name of the holding /subsidiary/ associate companies / joint ventures (A)

Subsidiary

Indicate whether holding/ Subsidiary/ Associate/ Joint Venture

100%

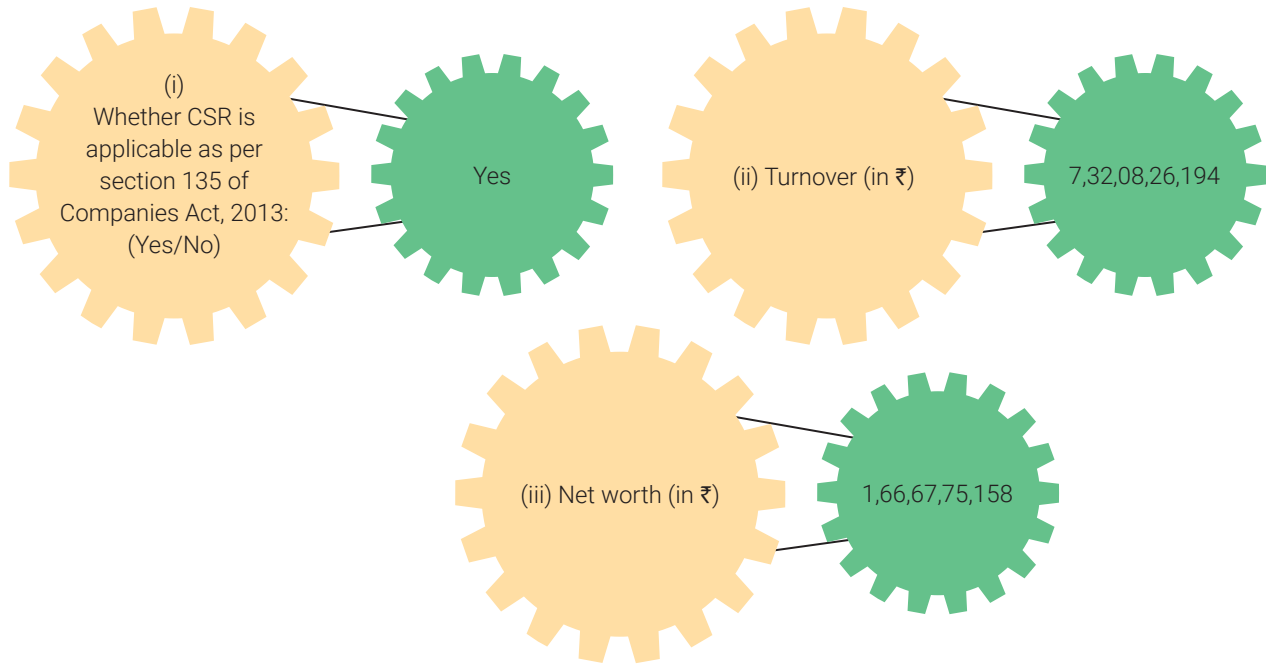
% of shares held by listed entity

Yes

Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)

VI. CSR Details

22.



VII. Transparency and Disclosures Compliances

23. Complaints/Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct:

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)*	FY 2022-23 Current Financial Year			FY 2021-22 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	-	0	0	-
Investors (other than shareholders)	Yes	0	0	-	0	0	-
Shareholders	Yes	12	0	-	14	0	-
Employees and workers	Yes	0	0	-	0	0	-
Customers	Yes	0	0	-	0	0	-
Value Chain Partners	Yes	1	1	-	0	0	-
Other (please specify)	-	-	-	-	-	-	-

*The policy guiding the Company's code & conduct including policies and Grievance Redressal Mechanism for Shareholders, Employees, Worker, Customers and Value Chain Partners are available on the website of the Company www.kamdhenulimited.com/code-conduct.php



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

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






Risk






Opportunity



S. 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	Waste management		The production of steel is a resource-intensive industry, and efficient resource management is essential for cost reduction and environmental protection. Effective waste management and energy management practices can reduce waste production and enhance energy efficiency, resulting in substantial cost savings.	The Company recognizes and emphasizes waste management in steel manufacturing, implementing practices like steel waste recycling, disposal through authorized recyclers, and in the process of collecting/supplying zinc obtained as waste. These efforts mitigate risks and reduce direct disposal, promoting sustainability in the industry. The Company has established clear procedures for collecting, storing, and disposing of the waste generated.	Negative
2	Emissions and pollutants		The steel sector contributes significantly to air pollution and greenhouse gas emissions, owing to the usage of fossil fuels in the manufacturing process. These emissions can cause a variety of environmental problems, including climate change, acid rain, and smog. Steel plant emissions can also have a substantial influence on human health and safety, particularly for workers in and around steel facilities.	The Company adheres to CPCB regulations for emissions and pollutants, replaced coal with LSHS fuel to reduce GHG emissions. The Company has innovated with induction furnace, reducing power consumption and promoting clean processes. Alternate energy sources are implemented to lower emissions - 3.8 MW of wind energy installed capacity which leads to overall reduction in GHG emissions.	Negative
3	Water and wastewater management		The steel industry uses a lot of water, and water shortage is a developing issue in many regions of the world. Water management practices that are effective can assist reduce water use and lower the industry's impact on local water resources. Water consumption can have a substantial environmental impact, especially when wastewater is dumped into bodies of water.	As a responsible steel manufacturing organization, we have implemented Effluent Treatment Plant at our manufacturing plant. This initiative has helped us both treat wastewater and reduce water withdrawal as well. Wastewater treatment is used for other applications like watering plants and other purposes.	Negative

S. 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)
4	Energy management		Steel sector energy consumption contributes significantly to greenhouse gas emissions and climate change. The industry may reduce its environmental impact and help prevent climate change by reducing energy use.	We have taken various initiative for energy management. We have an installed wind energy capacity which helps us offset the use of non-renewable use of energy. Also, we have phased out use of coal in our manufacturing plant, thereby reducing the reliance of non-renewable sources of energy. We constantly thrive to use alternative sources of energy which offset the negative impact on environment.	Negative
5	Occupational health and safety		High temperatures, chemicals, heavy gear, and falling items are all potential hazards in the steel producing process. Effective occupational health and safety practises can assist prevent accidents and injuries while also providing employees with a safe working environment. Effective occupational health and safety practices can aid in the prevention of these health risks and the protection of workers' health.	We consider employee and worker safety very critical to our business and an important stakeholder. We have implemented Environment, health and safety policy and procedures across our organization, providing a safe and healthy working environment as a prerequisite to our operations. We shall communicate safe practices and ensure safe working conditions by providing health care support, providing guidance on handling materials and Personal Protection Equipment to workers. We have also kept an ambulance at the site for any immediate hospital care requirement due to any human health hazard. Lastly, conducting health and safety audit to identify any risks.	Negative
6	Community relations		A steel manufacturer requires the support and cooperation of the local community in order to create a safe and responsible business practice within the society. Effective community relations can facilitate the development of trust and rapport with local residents, which is essential for obtaining a social licence to operate. A positive relationship can aid in the recruitment and retention of qualified workers within the local community.		Positive

S. 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)
7	Employee satisfaction and retention		High employee turnover can be expensive for manufacturing companies because they have to hire and train new people all the time. Effective employee satisfaction and retention practices can help cut down on employee turnover and the costs that come with it, saving money and making the business more productive.		Positive
8	Human rights		The manufacturing industry has a responsibility to respect human rights and make sure that its activities do not violate against basic human rights. This responsibility applies to all parties involved, such as workers, customers, suppliers, and the local community. Human rights must be respected in order to improve the well-being of workers. This means making sure that workers have safe places to work, are treated with dignity and respect, and are not discriminated against, harassed, or treated badly in other ways.	<p>Kamdhenу acknowledges the significance of upholding and advancing the fundamental human rights of its employees through the implementation of programs and policies that prioritize their well-being and dignity:</p> <ul style="list-style-type: none"> • Promote a workplace free of discrimination and harassment. • Prohibit child labour, forced labour, and human trafficking. • Provide fair and equitable wages, benefits, and other conditions of employment in accordance with local laws. • Provide safe working conditions. <p>Additionally, conduct human right due diligence to identify human right risk and take corrective measures. The Company provides various mechanisms to employees and workers to redress any concerns related to human rights.</p>	Negative

S. 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)
9	Customer relationship management		Companies may retain their customers by making sure they have good relationships with them. Companies can make sure their customers keep buying their products or services by giving them great customer service, listening to their wants and concerns, and building a sense of loyalty.	Implementing effective and robust customer relationship management system to ensure proper data management, including data security and privacy measures, protecting customer information and reducing the risk of data breaches or unauthorized access. Ensuring continuous improvement in the customer relationship management system by taking feedbacks from customers and identifying customer need trends.	Negative
10	Labour relations		Labour relations that are effective can help to ensure a steady and productive staff. Companies can enhance employee motivation and engagement, resulting to increased productivity, by establishing a healthy work environment, resolving worker issues, and offering equitable salary and benefits. A good reputation for labour relations can assist attract and retain top people while also improving the Company's brand image.	As an organization, Kamdhenu regularly engages with workers to understand any concerns and resolutions are provided accordingly. We have also established mechanisms to report any concerns by a worker. Additionally, provided worker benefits like health care, more than minimum wages, etc. We also ensure safe and healthy working conditions by adhering to industry standards and applicable laws and regulations for worker satisfaction.	Negative
11	Business Ethics and compliance		Compliance and business ethics are crucial to an organization's reputation. Companies that prioritize ethical and compliance behaviour are more likely to acquire the trust and respect of their customers, employees, investors, and other stakeholders, resulting in a stronger brand image and increased market share. Noncompliance with regulations and laws may result in legal action, fines, and reputational harm.	To ensure effective compliance and ethical conduct, we have enacted code of conduct policies addressing critical matters like conflicts of interest, bribery and corruption, confidentiality, and other relevant areas. Additionally, we will continue providing regular training and communication programs to ensure awareness and understanding among employees. We have also implemented a confidential and anonymous reporting mechanism for employees and stakeholders to report suspected ethical violations (Whistle Blower mechanism).	Negative



S. 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)
12	Corporate Governance		Transparency, accountability, and prudent financial management are all dependent on effective corporate governance practices. Risks to the steel sector include market volatility, regulatory changes, and supply chain disruptions. Effective corporate governance practises can assist businesses in identifying, managing, and mitigating these risks.	We as an organization have well defined policies, procedures which helps ensure the responsible and ethical management of the organization. Maintaining transparency and open communication with stakeholders is vital in mitigating governance risk. We have ensured this by providing timely and accurate financial reporting, disclosure of relevant information, and adherence to applicable regulatory requirements. We have implemented effective risk management processes and controls to identify and mitigate any existing or potential threats.	Negative
13	Stakeholder engagement		Engaging with stakeholders can help businesses better understand their stakeholders' requirements, issues, and expectations. This can assist businesses in developing products and services that fulfil expectations, and improving their reputation among stakeholders, and addressing major social and environmental challenges.		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.

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)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c. Web Link of the Policies, if available	https://www.kamdhenulimited.com/code-conduct.php								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4. Name of the national and international codes/certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	-	ISO 9001:2015 BIS 1786:2008	-	-	-	-	-	-	-
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	As a prominent player in the steel industry, we acknowledge the significance of establishing measurable targets to track our advancements in upholding the principles of the National Greenhouse and Energy Reporting Act (NGRBC). In this initial phase of integrating ESG practices, we are diligently preparing to define our objectives and targets in the forthcoming reporting period. Recognizing the imperative of aligning our ESG endeavours with our core business objectives, we are steadfast in our dedication to implementing a comprehensive ESG strategy that fosters sustainability and generates enduring value for all our stakeholders.								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	Not applicable								



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*)

Kamdhenu Limited being the leading manufacturer in the business of TMT Steel, is operating in a fair, responsible and transparent manner since its inception. The Company is known for its efforts towards promoting inclusive growth, sustainable livelihoods and beliefs in the core philosophy of 'Good Corporate Citizenship' staying committed to sustainability and in giving back to the society. The Company, as a responsible Corporate, remains committed to a holistic and integrated approach towards imbibing Environmental, Social and Governance (ESG) principles in its businesses to impact the value chain and its key stakeholders, through its strategic pillar of 'Corporate Citizenship'. The Company strives to be an industry-benchmark in areas of safety, health and environment. We focus on driving optimum value and cost optimization from our products & solutions while constantly changing and upgrading our benchmarks. The Business Responsibility Sustainability Report highlights the approach of the Company towards creating long-term value for all its stakeholders.

We have undertaken a range of ESG (Environmental, Social, and Governance) initiatives to align with sustainable practices and corporate responsibility. These initiatives encompass the progressive elimination of coal usage from our production processes, the installation of wind energy infrastructure to offset greenhouse gas (GHG) emissions, and the provision of comprehensive employee and worker benefits to promote their well-being.

Furthermore, our commitment to delivering superior quality products is demonstrated through our certification with esteemed organizations such as BIS (Bureau of Indian Standards) and ISO (International Organization for Standardization). These certifications validate that our products adhere to the highest industry standards, ensuring customer satisfaction through the provision of best-in-class quality offerings.

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

At the highest level, the Board of Directors of the Company, led by the Shri Satish Kumar Agarwal, Chairman & Managing Director, has the primary role to implement and oversight.

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.

Yes.

The board of directors and Senior and Key Management Personnel of the Company, on a continuous basis, monitors various aspects of social, environmental, governance and economic responsibilities of the Company. The Board of Directors of the Company as a whole review the business responsibility and sustainability performance, on an annual basis.

Shri Satish Kumar Agarwal, Chairman & Managing Director of the Company is responsible for the strategy and implementation of the Company's ESG framework. The performance of the Company from a perspective of business responsibility is assessed by the following committees of the board:

- (i) the Corporate Social Responsibility Committee; and
- (ii) the Stakeholders Relationship Committee.
- (iii) the Risk Management Committee

10. Details of Review of NGRBCs by the Company:

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

11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/ No). If yes, provide name of the agency.**	P1	P2	P3	P4	P5	P6	P7	P8	P9
	No	Yes* ABS Quality Evaluations	No	No	No	No	No	No	No

* ISO 9001:2015 and BIS 1786:2008

** From a best practices perspective as well as from a risk perspective, policies are periodically and on need basis, evaluated and updated by various department heads, business heads and approved by the management and/or board. A separate evaluation exercise by an independent agency is yet to be carried out.

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

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
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


1

PRINCIPLE

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

Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics/ principles covered under the training and its impact	Percentage of persons in respective category covered by the awareness programmes
Board of Directors 	5	The Company on ongoing basis carries out familiarization programmes for its directors, as required under the SEBI Listing Regulations and on ongoing basis keeps the Directors, KMPs, Senior Management Personnel involved in matters relating to following topics: <ul style="list-style-type: none"> • Industry update • Business models, • Risk factors, mitigation and management • governing regulations • ESG • Information technology • Safety, health, environment, business • Governance and operations Major developments and updates on the Company, etc.	100%

Segment	Total number of training and awareness programmes held	Topics/ principles covered under the training and its impact	Percentage of persons in respective category covered by the awareness programmes
Key Managerial Personnel 	5	The Company on ongoing basis carries out familiarization programmes for its directors, as required under the SEBI Listing Regulations and on ongoing basis keeps the Directors, KMPs, Senior Management Personnel involved in matters relating to following topics: <ul style="list-style-type: none"> • Industry update • Business models, • Risk factors, mitigation and management • governing regulations • ESG • Information technology • Safety, health, environment, business • Governance and operations Major developments and updates on the Company, etc.	100%
Employees other than BoD and KMPs 	8	All employees at the time of induction and on a regular basis, undergo training programmes on various ethical, environmental, and social topics including: <ul style="list-style-type: none"> • Prohibition of insider trading • Anti-money laundering • Prevention of Sexual Harassment at the Workplace • Information and Cyber Security Awareness • Code of Conduct, Human Rights • learning modules on ESG Data Privacy, Etc. 	60%
Workers 	8	All workers at the time of induction and on a regular basis, undergo training programmes on various ethical, environmental, and social topics including: <ul style="list-style-type: none"> • Prohibition of insider trading • Anti-money laundering • Prevention of Sexual Harassment at the Workplace • Information and Cyber Security Awareness • Code of Conduct, Human Rights • learning modules on ESG • Data Privacy, Etc. 	60%



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.

Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on e entity’s website):

Monetary

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

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

Yes. The Code of Conduct strictly covers relevant matters which prohibit the offering or acceptance of gifts, entertainment, or any form of personal benefit or privilege that could influence, or give the appearance of influencing, any business decision. The Code of Conduct is available on the website of the Company at <https://www.kamdhenulimited.com/code-conduct.php>.





Ethics, transparency, and personal accountability are foundational values upheld by the Company. It places great emphasis on maintaining high standards of corporate governance throughout its operations. A zero-tolerance policy is in place regarding bribery and corruption, and the Company strives to foster fair, transparent, and professional relationships with lenders, borrowers, shareholders, and other stakeholders.

To ensure complete transparency and accountability in all business practices, the Company diligently adheres to all relevant governmental and regulatory rules. Any breaches of Company guidelines are treated with utmost seriousness by Management, which takes appropriate disciplinary action as necessary.

The Company has implemented a comprehensive Code of Conduct that outlines its commitment to conducting business with the highest legal and ethical standards. This Code of Conduct applies to the Board of Directors, Senior Management, Key Managerial Personnel, as well as all other directors, officers, employees, agents, representatives, and associated individuals. It emphasizes the importance of maintaining work ethics, honesty, and integrity in all operations and responsibilities.

In summary, the Company has a strong stance against bribery, kickbacks, and corruption, both directly and through third parties. Employees, including those in senior positions, are strictly prohibited from offering or providing anything of value, such as gifts or entertainment, with the intention of improperly obtaining or retaining a business advantage. The Company's policies, including the Code of Conduct and Whistle-blower Policy, are in compliance with the prevailing anti-bribery and anti-corruption legislation in India. They reflect the Company's commitment to maintaining the highest ethical standards, fostering a culture of fair and open business practices, and implementing effective systems to detect, prevent, and counteract bribery and corrupt activities.

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)
 Directors	0	0
 KMPs	0	0
 Employees	0	0
 Workers	0	0

**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	-	0	-	Number of complaints received in relation to issues of Conflict of Interest of the KMPs

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

Not Applicable

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

If Yes, provide details of the same.

Yes.

In compliance with Regulation 26(3) of SEBI Listing Regulations, the Company has formulated the Code of Conduct for the Board members and Senior Management Personnel of the Company so that the Company's business is conducted in an efficient and transparent manner without having any conflict of personal interests with the interests of the Company. The Directors, Key Managerial Personnel and other senior management of the Company are required to disclose to the Board of Directors, on an annual basis, whether they, directly or indirectly or on behalf of third parties, have material interest in any transaction or matter directly affecting the Company, it was also ensured that requisite approvals as required under the applicable laws are taken prior to entering into transactions with each such entities.

We hereby confirm that all the members of the Board and Senior Management Personnel have affirmed compliance with the Code of Conduct for the Board members and Senior Management Personnel for the year ended FY 2022-23 and declaration to that effect, provided by Shri Satish Kumar Agarwal, Chairman and Managing Director of the Company forms a part of Corporate Governance Report and the code of conduct is available at the website of Company <https://www.kamdhenulimited.com/code-conduct.php>.



2

PRINCIPLE

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 improvements in environmental and social impacts
 R&D	100%	100%	Improving and strengthening the quality of TMT products which lead to lower consumption of steel by the customer in construction.
 Capex	-	-	-

2.
 - a. **Does the entity have procedures in place for sustainable sourcing? (Yes/No)**
No
 - b. **If yes, what percentage of inputs were sourced sustainably?**
N.A.

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.**
Our products do not require any plastic packaging. We do not generate any hazardous waste as well. Non-hazardous waste generated is stored and processed as per industry standards and compliance. Also, used for incineration, reducing the waste disposed off.

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.**
No



3

PRINCIPLE

Businesses Should Respect And Promote The Well-Being Of All Employees, Including Those In Their Value Chains

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent employees											
Male	395	0	0	395	100%	N.A.	-	0	-	0	0
Female	11	0	0	11	100%	11	100%	-	-	0	0
Total	406	0	0	406	100%	11	100%	0	-	0	0
Other than Permanent employees											
Male	NIL										
Female	NIL										
Total	NIL										

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	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent workers											
Male	148	0	0	148	100%	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	148	0	0	148	100%	0	0	0	0	0	0
Other than Permanent workers											
Male	87	-	-	87	100%	-	-	-	-	-	-
Female	0	-	-	-	-	-	-	-	-	-	-
Total	87	-	-	87	100%	-	-	-	-	-	-

*Validating through third party contractor for the benefit given

2. Details of retirement benefits, for Current Financial Year 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 total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	100%	Y	100%	100%	Y
Gratuity	100%	100%	N	100%	100%	N
ESI	100%	100%	Y	100%	100%	Y
Others – Please Specify Leave Encashment	100%	100%	N.A.	100%	100%	N.A.

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, The Company's premises/offices are accessible to people who are differently-abled, as per the requirements of the Rights of Persons with Disabilities Act, 2016. Diversity & Inclusion is an integral part of the Company's culture, based on its core values of respect and it is one of the ways we bring our purpose to life to these persons.

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 provides equal opportunities to all its employees and to all eligible applicants for employment in the Company. It does not discriminate on any ground including race, caste, religion, colour, marital status, gender, sexual orientation, age, nationality, ethnic origin, disability or any other category protected by applicable laws. The Company's Code of Conduct for employees specifically calls out for no discrimination on any grounds.

Policies and Code of Conduct adopted by the Company in this regards are available on the website of the Company at <https://www.kamdhenulimited.com/code-conduct.php>

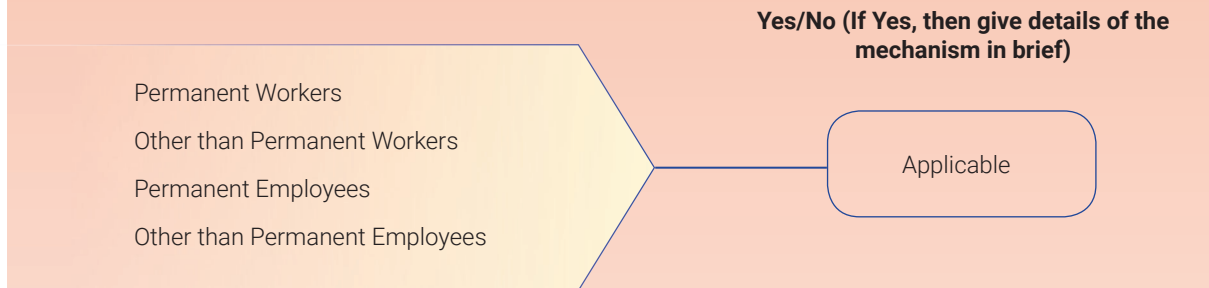
5. Return to work and Retention rates of permanent employees and workers that took parental leave.

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



6.

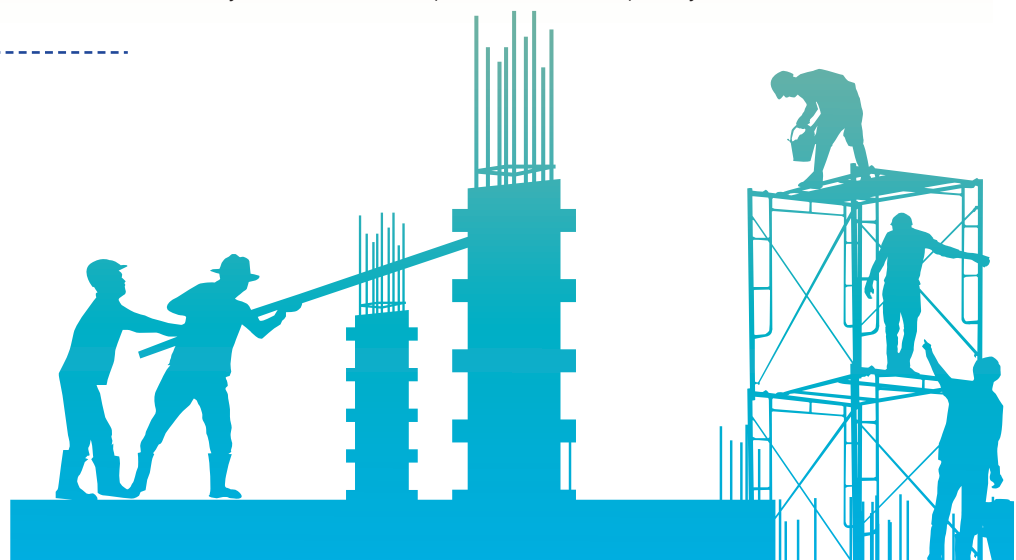
Is there a mechanism available to receive and redress grievances for the following categories of employees and worker? If yes, give details of the mechanism in brief.



We believe our employees are a major asset for our Company. The Company is committed to providing a safe and conducive work environment to all of its employees and associates. We have a company-wide occupational health and safety policy to ensure awareness in safety and that best practices in terms of safety are being followed at all our offices and sites. Transparency and openness are organizational values and are practised across all levels. The Company has an open door approach through which employees are encouraged to share their concerns with their Reporting Manager or the members of the senior management and they can reach out independently to the Human Resource or the Chairman to the Audit Committee for reporting any frauds or unethical behaviour.

In addition, our whistle blower policy allows all our employees to report any kind of suspected or actual misconduct in the organization in an anonymous manner. Stakeholders of the Company can raise their grievances electronically through email or on SCORES Platform to the concerned person/management. The Company has also formulated a Policy on Prevention of Sexual Harassment at Workplace for prevention, prohibition and redressal of sexual harassment at workplace and Internal Complaints Committee has also been set up to redress any such complaints received. The Company periodically conducts sessions for employees across the organization to build awareness about the Policy and the provisions of the Sexual Harassment of Women at work place (Prevention, Prohibition and Redressal) Act, 2013.

We always as a top priorities focus on improving behavioural safety, reducing hazards through periodical walkthrough audits and safety Improvement projects. In doing so, we have been providing continuous training and skill development workshops before commencement of work and during the term of employment. Safety awareness programs and campaigns are conducted regularly to help the employees understand their role in making the workplace safe. Each person is encouraged to report any unsafe conditions at the workplace to the reporting manager and follow the safety measures at workplace with utmost priority.



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

Category	FY 2022-23 (Current Financial Year)			FY 2021-22 (Previous Financial Year)		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees/ workers in respective category, who are part of association (s) or Union(D)	% (D / C)
Total Permanent Employees						
- Male						
- Female						
Total Permanent Workers						
- Male						
- Female						

Nil

8. Details of training given to employees and workers:

Category	FY 2022-23 Current Financial Year					FY 2021-22 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										
Male	395	395	100	76	19.24%	523	523	100%	62	11.85%
Female	11	11	100	5	45.45%	9	9	100%	4	44.44%
Total	406	406	100	81	19.95%	532	532	100%	66	12.40%
Workers										
Male	235	235	100%	0	-	240	240	100	0	-
Female	0	N.A.	-	N.A.	-	0	N.A.	-	N.A.	-
Total	235	235	100%	0	-	240	240	100	0	-

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

Category	FY 2022-23 Current Financial Year			FY 2021-22 Current Financial Year		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	395	395	100%	523	523	100%
Female	11	11	100%	9	9	100%
Total	406	406	100%	532	532	100%
Workers						
Male	148	148	100%	151	151	100%
Female	0	N.A.	-	0	N.A.	-
Total	148	148	100%	151	151	100%

10. Health and safety management system:**a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No).**

If yes, the coverage such system? Yes.

Yes, the Occupational Health and Safety Management System has been implemented in owned manufacturing facilities and other offices. The Company's health and safety management system is based on ISO 45001 : 2018, the International Standard for Occupational Health and Safety, as the Company believes that sustainable success can be reached only through people who are being part of the Company. No other asset in the Company is as important as the people / employee who contribute with their work to the culture and business results.

The Company OH&S Management is effective and efficient and integrated in manner that all activities are considered with a perspective of prevention of all types of accidents and protection of the people at work. In addition, periodic training and workshops are carried out for employees' mental and physical health and wellbeing.

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

As part of implementation of ISO standard, procedures for Hazard Identification and Risk Assessment (HIRA) have been established and implemented within the business units. HIRA is conducted for routine and non-routine activities. Work related hazards are identified by people involved in the operations, officers. The identified hazards are recorded and control measures are discussed and defined as per hierarchy of controls. The Corrective And Preventive Action tracker are implemented to proactively identify safety risks in high risk activities and implement engineering controls to mitigate the risks. A Functional Team reviews high risk activity and implements adequate controls, as feasible to mitigate risks. To promote awareness amongst employees and workers to adopt safe work practises, regular trainings are conducted on "Behavioural Based Safety".

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

Yes

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

Yes

11. Details of safety related incidents.

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

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

The Company's plants, facilities and manufacturing equipment are designed based on careful consideration of statutory requirements, for healthy and safety workplace, applicable Indian and International Standards. The Company is committed to enhancing the safety, health and well-being of employees. Health risks of the Company's employees are assessed in order to build strategic, targeted and evidence-based interventions.

Following are some of the measures and practices that are being followed by the Company for ensuring a Safe and Healthy workplace for its employees:

Zero Harm Culture campaign to proactively ensure safe and healthy workplace.

Various initiatives were taken under the campaign of Zero Harm Culture (ZHC) to mitigate safety risks and ensure wellbeing of employees

OH&S Management system implemented at our plants is complying with ISO 45001:2018.

Fire Drills Hygiene Survey Safety Observation (SO), Empowerment of Safety officer,

Incident reporting & Investigation,

High risk standards implementation,

Implementing Best Safety practices and Benchmarking, Internal Audits and External audits, Legal and Statutory compliance etc.,

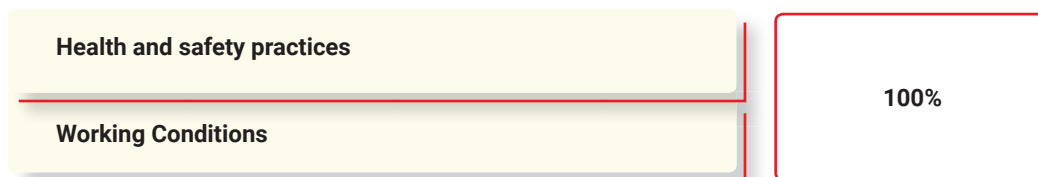


13. Number of Complaints on the following made by employees and workers:

	FY 2022-23 (Current Financial Year)			FY 2021-22 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the	Pending resolution at the end of year	Remarks
Working Conditions	0	0	-	0	0	
Health & Safety	0	0	-	0	0	

14. Assessments for the year:

% of your plants and offices that were assessed (by entity or statutory authorities or third parties)*



*Internal assessment conducted for the relevant matters

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



4

PRINCIPLE

Businesses Should Respect The Interests Of And Be Responsive To All Its Stakeholders

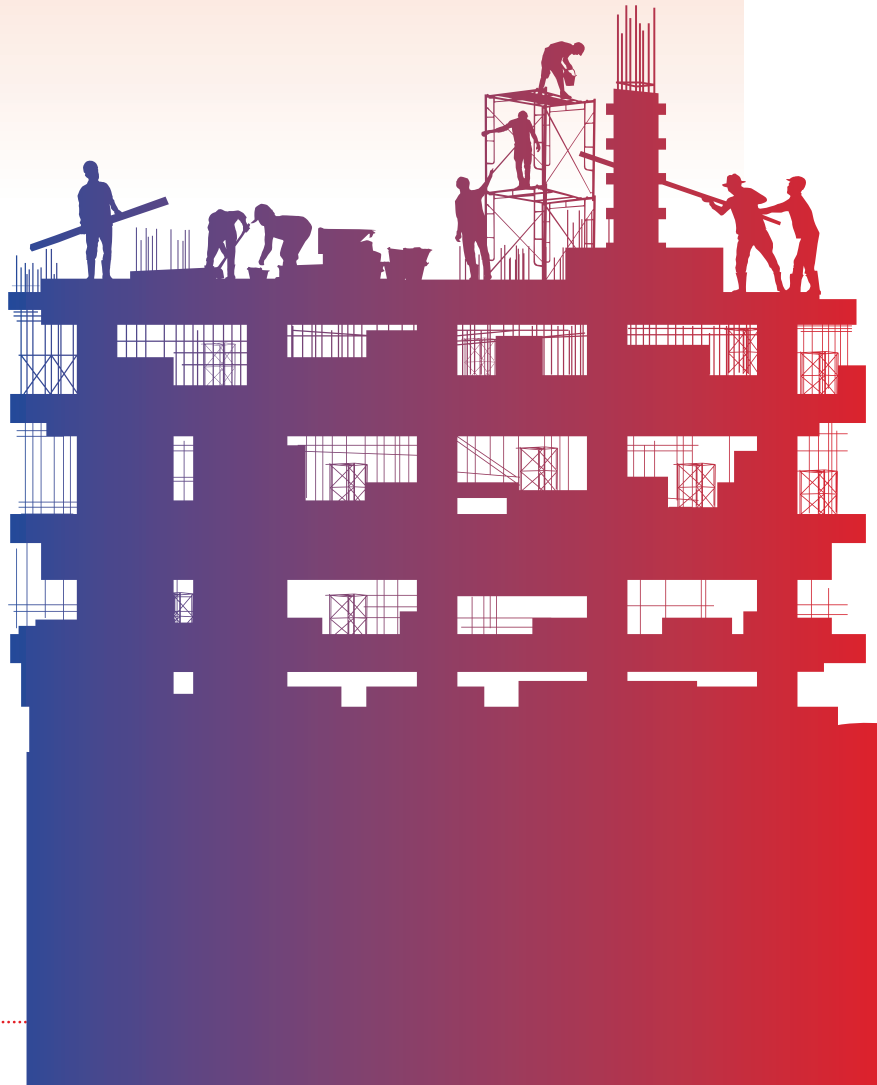
Essential Indicators

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

Any individual or group of individuals who have an interest in business operations of the Company and is positively or negatively impacted by initiatives or policies of the Company are identified as stakeholders of the Company. In this context, Internal and External group of stakeholders have been identified. Presently, the given stakeholder groups have an immediate impact on the operations and working of the Company. This includes Shareholders, Lenders, Suppliers & Contractors, Employees & Workers, Customers, Communities, Franchisee Partners, Regulators & Statutory Authorities and the community in general and the local area populations in the area where the Steel plant of the Company is located.

Stakeholders identified:

1. Investor / Shareholders
2. Lenders
3. Suppliers & Contractors
4. Employees & Workers
5. Customers
6. Community
7. Franchisee Partners
8. Regulators & Statutory Authorities





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 & Marginalized Group (Yes/ No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, 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
Investor / Shareholders	No	Stock Exchanges intimations, Newspapers, Emails, Annual General Meeting, Quarterly Earnings Call, in-office and virtual meetings / conferences, Advertisements etc.	Frequent & on-need basis	Announcing the financials results to the Shareholders/Investors, Dividend, Annual Reports, General Meetings, educating and encouraging the shareholders to exercise their voting rights in shareholders' meetings, explaining the procedures for claiming the shares before they get transferred to IEPF and subsequently the procedures for claiming back the dividends and shares, so transferred to IEPF and to inform about the material developments and information, business activity, new initiatives, schemes etc.
Lenders	No	Email, In-person, Meeting	On Need Basis	Engaging with lenders serves the purpose of evaluating and establishing a borrower's creditworthiness, governance practices, ratings, and other relevant factors.
Suppliers & Contractors	No	Through physical and Digital Channels	On Need Basis	for Purchase of Raw Material, Parts of Machines, etc.
Employees & Workers	No	Through physical and Digital channels	Regularly	To foster a collaborative environment, exchanging ideas and suggestions allows for the sharing of insights and promotes innovation, while providing opportunities for professional growth enhances the skills and knowledge of employees. Additionally, educating employees on HR policies ensures their understanding of the Company's guidelines and promotes compliance with established practices.
Customers	No	Through physical and Digital channels	On Need Basis	Addressing customer queries, grievances, and complaints, as well as educating customers on safety and security policies, are essential aspects of customer service. By promptly and effectively responding to customer inquiries, concerns, and issues, businesses can enhance customer satisfaction and build trust. Furthermore, educating customers on safety and security policies ensures their well-being and promotes a secure environment.

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/ No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, 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
the Community in general and the local area populations in the area where the Steel plant of the Company is located.	No	In-person	On Need Basis	Supporting society through CSR activities is a means to fulfil the needs and requirements of communities, demonstrating a commitment to social responsibility. By engaging in such initiatives, organizations contribute positively to society, addressing social challenges, promoting sustainable development, and making a meaningful impact on the well-being of communities.
Franchisee Partners	No	Through physical and Digital channels	Regularly	For marketing support and strategy, training, guidance, and overall support, businesses aim to provide franchisees with the necessary tools and knowledge to succeed. Ensuring franchisee satisfaction is crucial for building a strong network and fostering positive relationships. Addressing grievances promptly and effectively contributes to maintaining a harmonious franchisee-franchisor relationship. Additionally, working on image building helps create a positive brand perception and enhances the reputation of the franchise within the market.
Regulators & Statutory Authorities	No	Through physical and Digital channels	On Need Basis	To facilitate seamless operations, businesses engage in various activities such as receiving material recommendations, amendments, approvals, and updates on policies and compliances. This ensures that the organization stays up to date with relevant regulations and policies, while also benefiting from suggestions and amendments that can improve processes and efficiency. Additionally, policy advocacy allows businesses to actively participate in shaping industry regulations and advocating for favourable policies that support their operations and overall growth.



5

PRINCIPLE**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 Company:**

Category	FY 2022-23 Current Financial Year			FY 2021-22 Previous Financial Year		
	Total (A)	No. employees workers covered (B)	% (B / A)	Total (C)	No. employees workers covered (D)	% (D / C)
Employees						
Permanent	406	406	100%	532	532	100%
Other than permanent	0	N.A.	N.A.	0	N.A.	N.A.
Total Employees	406	406	100%	532	532	100%
Workers						
Permanent	148	148	100%	151	151	100%
Other than permanent	87	87	100%	89	89	100%
Total Workers	235	235	100%	240	240	100%



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

Category	FY 2022-23 Current Financial Year					FY 2021-22 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. (C)	% (C /A)		No.(E)	% (E/D)	No.(F)	% (F/D)
Employees										
Permanent	406	-	-	406	100%	532	-	-	532	100%
Male	395	-	-	395	100%	523	-	-	523	100%
Female	11	-	-	11	100%	9	-	-	9	100%
Other than permanent	0	-	-	-	-	0	-	-	-	-
Male	0	-	-	-	-	0	-	-	-	-
Female	0	-	-	-	-	0	-	-	-	-
Workers										
Permanent	148	-	-	148	100%	151	-	-	151	100%
Male	148	-	-	148	100%	151	-	-	151	100%
Female	0	-	-	0	0	0	-	-	0	0
Other than permanent	87	-	-	87	100%	89	-	-	89	100%
Male	87	-	-	87	100%	89	-	-	89	100%
Female	0	-	-	-	-	0	-	-	0	-

3. Details of remuneration/salary/wages:



Number	Median remuneration/ salary/ wages of respective category		Number	Median remuneration/ salary/ wages of respective category
7	226 Lakhs*	Board of Directors (BoD)	1	NA**
5***	223 Lakhs	Key Managerial Personnel	0	NA
393	4.08 Lakhs	Employees other than BoD and KMP	11	7.20 Lakhs
148	3.05 Lakhs	Workers	0	NA

Note: Number of Board of Directors are as on 31st March, 2023

*Median remuneration is calculated only for the Executive Director who has been employed for the full Financial Year 2022-23 i.e. for Managing Director and Whole-time Directors of the Company.

** Smt Pravin Tripathi, Independent Woman Director has only been remunerated with Sitting Fees, hence the Median is not applicable in that case.

*** KMPs include the Managing Director, Whole-time Directors, Chief Financial Officer and Company Secretary.



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, POSH committee and whistle blower mechanism.

Human rights is a sensitive issue and the Company has zero tolerance to Human Rights violation. Any instance of Human Rights violation, whenever reported, shall be investigated by a group of senior official persons nominated by the Company for the said purpose.

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

The Company makes efforts to ensure that employees and other stakeholders are always treated with humanity, dignity and respect. Kamdhenu Conglomerate has a great presence across India and it is the philosophy of the Company that the organization gets stronger through diversity of the employees. We believe that every human being has the right to equality and non-discrimination. We respect human rights and are committed to ensuring that they are protected, guided by our human rights policy. Our human rights policy articulates our stand on human rights, including non-discrimination, prohibition of child and forced labour, freedom of association and the right to engage in collective bargaining. We contribute to the fulfilment of human rights by complying with all national and local legislations, and international norms as applicable. This is enabled by our well-articulated policies, effective programmes and supporting grievance redressal mechanisms.

No complaints related to child labour, forced labour, involuntary labour or discriminatory employment were received during the reporting year. We have formulated a policy to demonstrate our commitment to protecting and enhancing the human rights of individuals and promoting inclusivity, diversity and equality.

The internal codes covers the guidelines on human rights and forbids discrimination or harassment based on an individual's race, colour, religion, gender, age, national origin etc. It is applicable all across the Group Companies. Employees and stakeholders have been provided many avenues to speak up fearlessly and to report any violations of the Code, or to share their concerns confidentially through various modes as per the Code of Conduct etc.

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

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

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

The Company believes in promoting diversity and inclusion as a culture which allows all employees to bring their authentic selves to work and contribute wholly with their skills, experience and perspective for creating unmatched value for all stakeholders. It provides a rules-based policy framework that is non-discriminatory and provides equal opportunity for all individuals irrespective of their gender, religion, caste, race, age, community, physical ability or gender orientation. For cases related to Sexual Harassment and discrimination, there is an Internal Committee for redressal of the same. The Committee takes concrete actions to ensure that every Complainant is protected and maintains confidentiality of all complaints. Regular awareness and training sessions are conducted to ensure that the employees are fully aware of the aspects of sexual harassment and of the redressal mechanism. Also the Company has in place a Whistle Blower Policy provides for the following protection:

- Whistle blower complaint is a protected disclosure and the Complainant can choose to remain anonymous.
- The investigating officer has to protect the identity of the whistle blower.
- The whistle blower is protected against any adverse action not limited to harassment, unfair termination of employment, demotion, suspension and biased behaviour on account of whistle blower

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

No

9. Assessments for the year:

%age of your plants and offices that were assessed (by entity or statutory authorities or third parties)

Child labour

Forced/involuntary labour

Sexual harassment

Discrimination at workplace

Wages

Others – please specify

100%

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

Not applicable



6

PRINCIPLE

Businesses Should Respect and Make Efforts To Protect And Restore The Environment

Essential Indicators

1. Details of total energy consumption (in Giga Joules) and energy intensity.

Parameter	FY 2022-23 (Current Financial Year) (in Giga Joules)	FY 2021-22 (Previous Financial Year) (in Giga Joules)
Total electricity consumption (A)	1,17,634.17	83,471.14
Total fuel consumption (B)	2,33,252.68	2,98,123.52
Energy consumption through other sources (C)	-	-
Total energy consumption (A+B+C)	3,50,886.85	3,81,594.66
Energy intensity per rupee of turnover (Total energy consumption/turnover in rupees)	4.79	4.53

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

3. Provide details of the following disclosures related to water.

Parameter	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	2859.678	3360.78
(iii) Third party water	578771.55	362543.25
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	581631.228	365904.03
Total volume of water consumption (in kilolitres)	584331.228	368604.03
Water intensity per rupee of turnover (Water consumed / turnover)	7.98	4.38

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.: No

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

Yes. Kamdhenu's steel manufacturing unit in compliance unit has implemented a mechanism for Zero Liquid Discharge.

5. Please provide details of air emissions (other than GHG emissions) by the Company:

Parameter	Units	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
Nox	Parts per million by volume	39.4	39.1
Sox	Parts per million by volume	35.3	35.2
Particulate matter (PM) (PM10)	Parts per million by volume	94.8	93.3
Persistent organic pollutants (POP)	-	-	-
Volatile organic compounds (VOC)	-	-	-
Hazardous air pollutants (HAP)	-	-	-
Others– please specify Particulate matter (PM) (PM 2.5)	Parts per million by volume	55.1	52.4

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

**6. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity.**

Parameter	Unit	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	19,000.01	25,906.39
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	26,467.69	18,781.01
Total Scope 1 and Scope 2 emissions per rupee of turnover		6.21	5.32

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.: No

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

Yes. Kamdhenu has an installed capacity of 3.8 MW that supplies clean and renewable energy to the grid and government Demonstrating a strong commitment to reducing greenhouse gas emissions, Kamdhenu actively contributes to a more sustainable environment. By harnessing the power of wind, Kamdhenu not only generates electricity but also promotes a greener and healthier planet. Other initiatives include:

- Replacing traditional lights with energy efficient LED lights
- Replacing of coal to LSHS fuel to reduce the GHG emissions intensity
- Innovation in Induction furnace, which uses electric current to melt the metal, leading to lower power consumption. This technology is a clean and non-polluting process aiding to mitigation of carbon emissions

8. Provide details related to waste management by the Company:

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)	-	-

Parameter	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)		
W/S rolling mill	4547.96	4205.23
Barring Loss Rolling Mill	2201.45	1883.02
W/S induction furnace R/R	711.68	629.89
Barring Loss Induction Furnace	810.57	514.14
Total (A+B + C + D + E + F + G + H)	8271.66	7232.28
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	711.68	629.80
(ii) Re-used	-	-
(iii) Other recovery operations	5671.11	5166.93
Total	6382.79	5796.73
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	1402.37	1126.95
(ii) Landfilling	486.50	308.50
(iii) Other disposal operations	-	-
Total	1888.87	1435.45

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)
If yes, name of the external agency.: No

9.

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

Kamdhenu diligently adheres to efficient waste management practices by implementing standardized protocols for waste storage, handling, segregation, and proper disposal methods. With a commitment to sustainability, the Company ensures that metal scrap generated is segregated and reused through incineration processes, minimizing waste and promoting resource efficiency. For other types of waste, Kamdhenu responsibly engages third-party vendors for proper disposal, ensuring compliance with environmental regulations and contributing to a cleaner and greener environment.





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:

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

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

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

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

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
NIL			

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PRINCIPLE

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.: 1**
- 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.**

Name of the trade and industry chambers/ associations → Bhiwadi Manufacturers Association

Reach of trade and industry chambers/ associations (State/ National) → State level

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		



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PRINCIPLE**Businesses Should Promote Inclusive Growth and Equitable Development****Essential Indicators**

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

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

2. **Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by the Company:**

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 ₹)
NIL					

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

Kamdhenu Limited as a Corporate Citizen has always sought to ensure the welfare and well-being of people both at the physiological as well as the psychological level, without their being made compromise on their rights as human being. The Company believes that it will be successful in the long term by creating values for the betterment of both shareholders as well as for society at large. Value creation is only possible with a solid foundation of compliance and a culture of respect, as well as a firm commitment to environmental and social sustainability.

As part of our grievance redressal mechanism, the Company's societal initiatives are structured in a way to get feedback and to understand if communities have any views, issues, complaints and grievances and for having a societal interaction, we have deployed our local employees who regularly visit the community and interact with people to gauge and address their concerns. Based on these interactions, we hereby confirm that there were no specific grievances received from the community.

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

	FY 2022-23 Current Financial Year	FY 2021-22 Previous Financial Year
Directly sourced from MSMEs/ small producers	6.13%	6.97%
Sourced directly from within the district and neighbouring districts	93.87%	93.03%



PRINCIPLE

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.

No complaints or concerns have been raised on adverse impacts of goods of the Company. All information regarding goods is available on the website of the Company and can be accessed at www.kamdhenulimited.com. The Company treats customer complaints with utmost importance and believes that it needs to be agile, transparent and solution-oriented to resolve them efficiently and satisfactorily. Upon having received any complaint/ grievances, the concerned team contact for customer complaints and the Company is committed to resolution of all the issues.

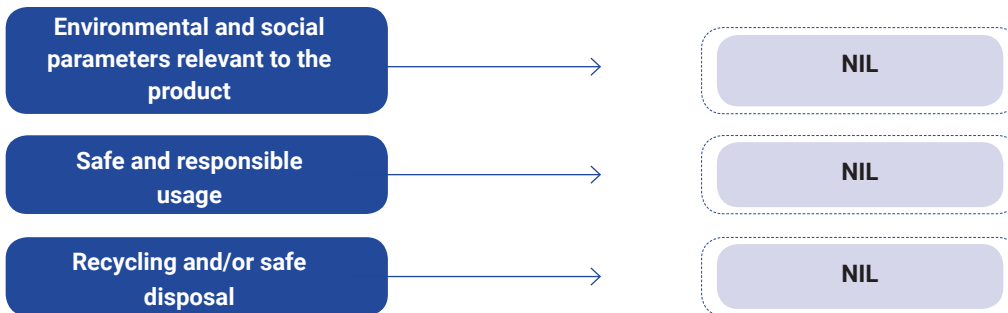
Your Company has provided Query Section on its Website i.e. at www.kamdhenulimited.com, where any consumer can raise their concerns. The Company has a dedicated team deputed for the following up for the concerns of the Consumers and the said team is led by Assistant Manager, Digital Marketing. The Contact details are as under;

Contact Number: 0124-4604595

Email Id: info@kamdhenulimited.com

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

As a percentage to total turnover



**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	0	0	-	0	0	-
Advertising	0	0	-	0	0	-
Cyber-security	0	0	-	0	0	-
Delivery of essential services	0	0	-	0	0	-
Restrictive Trade Practices	0	0	-	0	0	-
Unfair Trade Practices	0	0	-	0	0	-
Other						

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

	Number	Reasons for recall
Voluntary recalls	0	N.A.
Forced recalls	0	N.A.

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

Kamdhenu Group deeply values and respects right to privacy. We understand the importance of safeguarding personal information, such as name, date of birth, address, and other details that maybe share with us. All such information will be treated as confidential and will not be used or disclosed by Kamdhenu Group, except for the purpose of conducting the intended business with the concerned person or when required by law. In the event that personal information needs to be shared with our subsidiaries, business associates, or other relevant parties, it will only be done so for the purpose of facilitating the intended business with the concerned person. We are committed to ensuring the security and privacy of personal data, and our practices adhere to applicable laws and regulations.

The Company has adopted the Business Responsibility and Sustainability Policy which can be accessed by the members on the website of the Company in the Investor Section at <https://www.kamdhenulimited.com/code-conduct.php>

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