KL/SEC/2025-26/47

Date: 1st September, 2025

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

To,
The Manager - Listing
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai- 400 001
BSE Scrip Code: 532741

Subject: Submission of Business Responsibility and Sustainability Report of Kamdhenu Limited for the financial year 2024-25.

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 2024-25 which also forms a part of the Annual Report of the Company for the financial year 2024-25.

Thanking you,

Yours faithfully,

For Kamdhenu Limited

Khem Chand
Digitally signed by Khem Chand
Date: 2025.09.01 12:18:47 +05'30'

Khem Chand,
Company Secretary & Compliance Officer

Encl.: as above.

ANNEXURE II

Business Responsibility and Sustainability Report

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

SECTION A ➤ GENERAL DISCLOSURES

I. Details of the listed entity

	Particulars	FY 2024-25
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 - 122 002, Haryana, India
5	Corporate address	2nd Floor, Tower-A, Building No. 9, DLF Cyber City, Phase-III, Gurugram - 122 002, Haryana, India
6	Email	cs@kamdhenulimited.com
7	Telephone	0124-4604500
8	Website	www.kamdhenulimited.com
9	Financial year for which reporting is being done	FY 2024-25
10	Name of the Stock Exchange(s) where shares are listed	National Stock Exchange of India Limited and BSE Limited
11	Paid-up capital	₹ 27,73,83,000 (Rupees Twenty-Seven Crore Seventy-Three Lakh Eighty-Three Thousand Only) as on 31st March, 2025 (27,73,83,000 equity shares of face value of ₹ 1 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	Shri Harish Kumar Agarwal Chief Financial Officer and Head – Legal Telephone: 0124-4604500 Email: hkagarwal@kamdhenulimited.com
13	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together)	Standalone basis
14	Name of assurance provider	NA
15	Type of assurance obtained	NA

II. Products/services

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

	Description of main activity	Description of business activity	% of turnover of the entity
1	Manufacturing	Manufacturing iron and steel products	81.16%
2	Royalty from branding	Franchise-based business	18.61%

17. Products/Services sold by the entity *(accounting for 90% of the entity's turnover):*

	Product/Service	NIC code	% of total turnover contributed
1	Manufacturing of TMT bars and franchise-based business	24105	99.76%

III. Operations

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

National ➤ 1 Number of plants ➤ 1 Number of offices ➤ 2 Total

Location	Number of plants	Number of offices	Total
International	0	0	0

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (no. of states)	2
International (no. of countries)	0

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 Limited (also known as 'Kamdhenu' or 'The Company') manufactures steel products through owned and franchisee based operations in India. Steel manufactured is used in different industries, including automotive, engineering, manufacturing, and building. The Company caters to individual home builders, dealers, real estate developers, and infrastructure firms.

Kamdhenu connects with clients through a large network of distributors and franchise partners. For more information about Kamdhenu Limited's products and their applications, please visit the Company's website through this link: www.kamdhenulimited.com.

IV. Employees

20. Details as at the end of financial year:

a. Employees and workers (including differently abled):

Employees

Sr. no.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
1	Permanent (D)	427	415	97.19	12	2.81
2	Other than permanent (E)	-	-	-	-	-
3	**Total employees (D + E)**	**427**	**415**	**97.19**	**12**	**2.81**

Workers

Sr. no.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
4	Permanent (F)	143	143	100	0.00	0.00
5	Other than permanent (G)	161	161	100	0.00	0.00
6	**Total workers (F + G)**	**304**	**304**	**100**	**0.00**	**0.00**

b. Differently abled employees and workers:

Differently abled employees

Sr. no.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
1	Permanent (D)	0	0	0	0	0
2	Other than permanent (E)	0	0	0	0	0
3	**Total differently abled employees (D + E)**	**0**	**0**	**0**	**0**	**0**

Differently abled workers

Sr. no.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
4	Permanent (F)	0	0	0	0	0
5	Other than permanent (E)	0	0	0	0	0
6	**Total differently abled workers (F + G)**	**0**	**0**	**0**	**0**	**0**

21. Participation/Inclusion/Representation of women

Particular	Total (A)	No. and percentage of females	
		No. (B)	% (B/A)
Board of Directors (BoD)	8	1	12.50
Key Management Personnel (KMPs)	5	0	0.00

22. Turnover rate for permanent employees and workers

	FY 2024-25 (Turnover rate in current FY)		FY 2023-24 (Turnover rate in previous FY)		FY 2022-23 (Turnover rate in the year prior to the previous FY)	
	Permanent employees	Permanent workers	Permanent employees	Permanent workers	Permanent employees	Permanent workers
Male	22.28%	28.87%	23.86%	30.45%	16.69%	19.40%
Female	37.04%	0.00%	15.38%	0.00%	20.00%	0.00%
Total	22.75%	28.87%	23.59%	30.45%	16.77%	19.40%

V. Holding, subsidiary and associate companies (including joint ventures)

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

Sr. no.	Name of the holding/ subsidiary/associate companies/joint ventures (A)	Indicate whether holding/subsidiary/ associate/joint venture	% of shares held by listed entity	Does the entity indicated at column A participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1.	Kamdhenu Jeevandhara Foundation	Subsidiary	100%	Yes

VI. CSR Details

24.

(i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No) ➤ **Yes**

a. Turnover (in ₹ Lakhs) ➤ **74,748.87**

b. Net worth (in ₹ Lakhs) ➤ **31,634.63**

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance redressal mechanism in place (Yes/No)*	FY 2024-25 (Current financial year)			FY 2023-24 (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 dur-ing the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes	0	0	NA	0	0	NA
Investors (other than shareholders)	Yes	0	0	NA	0	0	NA
Shareholders	Yes	24	0	NA	15	0	NA

Stakeholder group from whom complaint is received	Grievance redressal mechanism in place (Yes/No)*	FY 2024-25 (Current financial year)			FY 2023-24 (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 dur-ing the year	Number of complaints pending resolution at close of the year	Remarks
Employees and workers	Yes	0	0	NA	0	0	NA
Customers	Yes	0	0	NA	0	0	NA
Value chain partners	Yes	0	0	NA	0	0	NA
Other (please specify)	Yes	0	0	NA	0	0	NA



*Grievance redressal mechanism in place (Yes/No) (If yes, then provide web-link for grievance redress policy)

Stakeholder group from whom complaint is received	Web link for grievance policy
Communities	
Investors (other than shareholders)	
Shareholders	
Employees and workers	The Company's Code of Conduct, policies, and grievance redressal mechanisms for shareholders, employees, workers, customers, and value chain partners are available on its website: www.kamdhenulimited.com/code-conduct.php.
Customers	
Value chain partners	
Other (please specify)	

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

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

Opportunity | Risk | Negative | Positive

Sr. no.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (indicate positive or negative implications)
1	**Waste management**		Steel production, a resource-intensive business, requires optimal resource usage to save costs and safeguard the environment. Implementing effective waste and energy management solutions can reduce waste and improve efficiency, resulting in significant cost savings.	Kamdhenu prioritizes waste management in steel production by recycling, using licensed recyclers, and collecting and supplying waste zinc. These practices reduce the dangers associated with direct disposal, promoting industry sustainability. Furthermore, the Company has adopted clear garbage collection, storage, and disposal procedures.	
2	**Emissions and pollutants**		The steel industry's usage of fossil fuels in manufacturing causes significant air pollution and greenhouse gas emissions. These emissions cause environmental issues such as climate change, acid rain, and smog production. Steel mill emissions pose significant dangers to human health and safety, especially for workers near the facility.	To reduce greenhouse gas emissions, the Company follows CPCB requirements and has substituted coal with LSHS fuel. Moreover, it has used an induction furnace to reduce electricity usage and promote greener processes. Alternative energy sources, such as a 3.8-MW wind energy facility, help reduce overall greenhouse gas emissions.	
3	**Water and wastewater management**		Water use can have a significant impact on the environment, particularly when effluent is dumped directly into bodies of water. Additionally, the steel industry's excessive water use raises worries about water scarcity in several locations across the world. Implementing effective water management strategies is crucial to reducing water consumption and minimizing the industry's footprint on local water resources.	Wastewater treatment has several applications, including plant irrigation. Kamdhenu, a responsible steel manufacturer, has deployed an Effluent Treatment Plant (ETP) at its manufacturing facility. This purifies wastewater and reduces the Company's overall water use.	

Sr. no.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (indicate positive or negative implications)
4	**Energy management**		The substantial energy consumption in the steel industry is a key driver of greenhouse gas emissions and climate change. By reducing energy consumption, the sector can decrease its environmental footprint and play a role in mitigating climate change.	The Company has implemented multiple energy management strategies. It offsets non-renewable energy use through installed wind capacity. In addition, the manufacturing plant eliminated coal usage, reducing reliance on non-renewable sources. Furthermore, Kamdhenu actively pursues alternate energy sources to reduce its environmental effect.	
5	**Occupational health and safety**		The process of producing steel involves various potential dangers like extreme temperatures, hazardous chemicals, large machinery, and the risk of falling objects. Therefore, establishing robust occupational health and safety measures is vital for reducing the likelihood of accidents and injuries while promoting a secure workplace for employees.	Kamdhenu prioritizes employee safety and cherishes its stakeholders. The Company prioritizes maintaining a safe and healthy workplace by implementing environmental, health, and safety policies and procedures across its operations. It promotes safe practices and working environments by offering health care, material handling training, and Personal Protective Equipment (PPE) to employees. The Company has also kept an on-site ambulance to address urgent medical needs. It also conducts health and safety audits to identify risks.	
6	**Community relations**		A steel producer requires the backing and collaboration of the local community to implement safe and responsible operational practices. Developing trust and a good relationship with local residents is vital for securing the social license to operate. Positive community relations are also important for attracting and keeping qualified workers from the local region.	NA	

Sr. no.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (indicate positive or negative implications)
7	**Employee satisfaction and retention**		High employee turnover can incur significant expenses for manufacturing companies, necessitating continuous recruitment and training of new staff. By adopting effective strategies for employee satisfaction and retention, organizations can greatly minimize staff turnover and its related costs, ultimately leading to cost savings and enhanced overall productivity.	NA	⊕
8	**Human rights**		The manufacturing sector has a vital role in safeguarding human rights and ensuring that its activities do not infringe upon these essential principles. This obligation pertains to all parties involved, including workers, consumers, suppliers, and the surrounding community. Promoting human rights is crucial for improving worker welfare, which entails offering safe working environments, treating employees with honor and respect, and avoiding any form of discrimination, harassment, or abuse.	Kamdhenu Limited prioritizes employee well-being and dignity by implementing initiatives and policies that protect their fundamental human rights. Key strategies include: i) Promoting a discrimination-free atmosphere and addressing harassment ii) Prohibiting child labor, forced labor, and human trafficking iii) Ensuring fair and equal wages, benefits, and working conditions in compliance with local legislation iv) Providing a safe working environment and conducting human rights due diligence to identify risks and implement corrective measures Also, the Company provides employees and workers with mechanisms to address human rights complaints, demonstrating its commitment to maintaining these standards.	⊖

Sr. no.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (indicate positive or negative implications)
9	**Customer relationship Management**		Establishing good relationships can help companies retain customers. Businesses can do this by providing excellent customer service, addressing their needs and problems, and fostering loyalty.	Kamdhenu has established a customer relationship management system with strict data security and privacy safeguards. This technology protects consumer information, reducing the risk of data breaches and unauthorized access. The Company continuously improves customer relationships by soliciting input and recognizing new needs.	
10	**Labor relations**		Establishing good labor relations leads to a steady and engaged staff, increasing overall production. Companies may improve employee morale and engagement by creating a friendly environment, immediately addressing issues, and providing fair salaries and benefits. A positive reputation in labor relations attracts top personnel and strengthens the Company's brand credibility.	Kamdhenu communicates regularly with its employees to address their concerns immediately and effectively. The Company also provides them with clear channels to report any difficulties they encounter. Additionally, employees obtain benefits such as health insurance and salaries above the minimum requirement. Altogether, Kamdhenu provides safe and healthy working conditions in accordance with industry norms and rules, resulting in high worker satisfaction.	
11	**Business ethics and compliance**		Compliance and business ethics are crucial for maintaining an organization's reputation. Companies that value ethical behavior and regulatory compliance gain the trust and respect of consumers, employees, investors, and stakeholders. This improves their brand image and increases market share. Non-compliance with regulations can result in legal penalties, fines, and reputational damage, emphasizing the necessity of adhering to ethical standards and regulatory obligations.	Kamdhenu has established a comprehensive Code of Conduct to uphold ethical standards and ensure regulatory compliance. This includes well-defined procedures addressing conflict of interest, bribery, corruption, and confidentiality. The Company also places strong emphasis on regular training and effective communication to ensure all employees are well-informed and clearly understand the established policies. Furthermore, Kamdhenu has instituted a robust Whistle Blower Mechanism that offers a secure and confidential channel for employees and stakeholders to report any suspected ethical violations.	

Sr. no.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (indicate positive or negative implications)
12	**Corporate governance**		Strong corporate governance principles promote openness, accountability, and careful financial management inside firms. Effective corporate governance is critical in the steel business, which faces enormous risks from market volatility, regulatory shifts, and supply chain disruptions. These tools help firms detect, manage, and reduce risks, leading to resilience and long-term growth in changing markets.	The Company has implemented comprehensive policies and procedures to promote responsible and ethical organizational management. It recognizes that transparency and effective stakeholder communication are essential for addressing governance-related risks. This is ensured through timely and accurate financial reporting, clear and transparent disclosure of material information, and rigorous compliance with applicable regulatory frameworks. Moreover, strong risk management systems and internal controls are in place to identify, assess, and mitigate existing and potential risks.	⊖
13	**Stakeholder engagement**		Engaging with stakeholders allows organizations to better understand their needs, concerns, and expectations. This connection helps develop products and services that meet customer expectations, enhance the organization's reputation among stakeholders, and address social and environmental concerns.	NA	⊕

SECTION B ➤ MANAGEMENT AND PROCESS DISCLOSURES

This section is aimed at helping businesses demonstrate the structures, policies and processes put in place toward 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/NA)	**Yes**	**Yes**	**Yes**	**Yes**	**Yes**	**Yes**	**Yes**	**Yes**	**Yes**
	b	Has the policy been approved by the Board? (Yes/No/NA)	**Yes**	**Yes**	**Yes**	**Yes**	**Yes**	**Yes**	**Yes**	**Yes**	**Yes**
	c	Web link of the policies, if available	**https://www.kamdhenulimited.com/code-conduct.php**								
2		Whether the entity has translated the policy into procedures. (Yes/No/NA)	**Yes**	**Yes**	**Yes**	**Yes**	**Yes**	**Yes**	**Yes**	**Yes**	**Yes**

Disclosure Questions		P1	P2	P3	P4	P5	P6	P7	P8	P9
3	Do the enlisted policies extend to your value chain partners? (Yes/No/NA)	**Yes**	**Yes**	**Yes**	**Yes**	**Yes**	**Yes**	**Yes**	**Yes**	**Yes**
4	Name of the national and international codes/ certifications/labels/standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	-	**ISO 9001:2015 BIS 1786:2008**	-	-	-	-	-	-	-
5	Specific commitments, goals and targets set by the entity with defined timelines, if any.	As a leading entity in the steel industry, Kamdhenu Limited recognizes the importance of setting measurable targets to effectively monitor progress toward aligning with the National Greenhouse and Energy Reporting Business Responsibility and Sustainability Code (NGRBC) principles. At this early stage of Environmental, Social, and Governance (ESG) integration, the Company is formulating clear objectives and targets for the next reporting cycle. Aware of the need to align ESG actions with business priorities, Kamdhenu is focused on implementing a comprehensive ESG strategy that ensures long-term sustainability and creates enduring value for all stakeholders.							
6	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	NA								

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, a prominent TMT steel manufacturer, has consistently upheld the principles of fairness, accountability, and transparency since its inception. The organization emphasizes inclusive growth and sustainable livelihoods, embodying the ideals of 'Good Corporate Citizenship.' With a strong focus on sustainability and community impact, it follows a comprehensive approach that integrates Environmental, Social, and Governance (ESG) principles across all operations. The Corporate Citizenship strategy is designed to positively influence the value chain and deliver meaningful benefits to stakeholders.

Parallelly, the Company is committed to setting industry benchmarks in safety, health, and environmental stewardship. It continuously enhances operational standards to maximize value and optimize costs across its products. This Business Responsibility and Sustainability Report outlines the long-term strategy to deliver sustained value for all stakeholders.

A range of ESG initiatives have been implemented, including the elimination of coal from manufacturing processes, development of wind energy infrastructure to offset greenhouse gas (GHG) emissions, and employee-centric welfare programs focused on enhancing well-being. Its commitment to quality is evident in certifications from the Bureau of Indian Standards (BIS) and the International Organization for Standardization (ISO), ensuring delivery of high-quality, compliant products.

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, under the leadership of Chairman and Managing Director Shri Satish Kumar Agarwal, holds responsibility for the implementation and oversight of the Business Responsibility Policy.

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

YES

If Yes, please provide details

The Board of Directors and Senior Management actively oversee the Company's performance across social, environmental, governance, and economic dimensions. The full Board annually reviews the Company's business responsibility and sustainability initiatives as part of its governance framework.

The ESG strategy and its execution are led by Shri Satish Kumar Agarwal, Chairman and Managing Director. Oversight and evaluation of the Company's business responsibility performance are undertaken by the following Board-level committees:

(i) Corporate Social Responsibility Committee

(ii) Stakeholders' Relationship Committee

(iii) 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								
	P1	P2	P3	P4	P5	P6	P7	P8	P9
a. Performance against above policies and follow-up action	Committee of the Board								
b. Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances	Director								

Subject for review	Frequency (Annually/half-yearly/quarterly/any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9
a. Performance against above policies and follow-up action	Quarterly								
b. Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances	Quarterly								
11 Has the entity carried out independent assessment/evaluation of the working of its policies by an external agency? (Yes/No).	No	Yes	No	No	No	No	No	No	No
If yes, provide name of the agency.		ABS Quality Evaluations							

12 If answer to question (1) above is 'No' i.e. not all Principles are covered by a policy, reasons to be stated	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the Principles material to its business (Yes/No)	NA								
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
The entity does not have the financial or/ human and technical resources available for the task (Yes/No)									
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

SECTION C ➤ PRINCIPLE-WISE PERFORMANCE DISCLOSURE

PRINCIPLE 1

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

This principle focuses on the importance of ethical conduct and transparency in business operations. Companies must uphold integrity and follow ethical practices. They should ensure transparency in activities, operations, and financial reporting, while remaining accountable for all actions.

ESSENTIAL INDICATORS

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

Segment	Total number of training and awareness programs held	Topics/principles covered under the training and its impact	% of persons in respective category covered by the awareness programs
BoD	4	The Company, on an ongoing basis, conducts familiarization programs for its Directors, as required by SEBI Listing Regulations. It also keeps Directors, KMPs, and Senior Management updated on the following topics: ◆ Industry update ◆ Business models ◆ Risk factors, mitigation and management ◆ Governing regulations ◆ ESG ◆ Information Technology (IT) ◆ Safety, health, environment, business ◆ Governance and operations	100
KMPs	4	Kamdhenu regularly conducts familiarization programs for its Directors in line with the SEBI Listing Regulations. Furthermore, the Company ensures the active and continuous involvement of its Directors, KMPs, and Senior Management in deliberations related to: ◆ Industry developments ◆ Business models ◆ Risk identification, mitigation, and management ◆ Applicable regulatory frameworks ◆ ESG considerations ◆ Safety, health, environment, corporate governance, and operational matters	100

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	% of persons in respective category covered by the awareness programmes
Employees other than BOD and KMPs*	6	Prohibition of Insider Trading Prevention of Sexual Harassment at the Workplace Data Privacy General Safety Awareness Leadership and Ownership Training on Structural Digital Database	100%
Workers*	6	ISO:9001-2015 Awareness Quality Policy & Key Performance Indicators Work Instructions Calibrating Measuring Equipment House Keeping & General Safety Work Instructions & Procedures Code of Conduct Human Rights Data Privacy	100%

2. Details of fines/penalties/punishment/award/compounding fees/settlement amount paid in proceedings (by the entity or by directors/KMPs) with regulators/law enforcement agencies/judicial institutions, in the financial year, in the following format

Monetary					
Particular	**NGRBC principle**	**Name of the regulatory/ enforcement agencies/ judicial institutions**	**Amount (in ₹) (for monetary cases only)**	**Brief of the case**	**Has an appeal been preferred? (Yes/No)**
Penalty/Fine	Nil	Joint Commissioner, GST Ward: Circle-A, Bhiwadi, Rajasthan	2,53,743	A penalty demand of ₹ 2,53,743 has been raised. The Company believes it holds sufficient factual and legal justification to defend its position. At this stage, the order is not expected to materially affect Kamdhenu's financial position, operations, or business activities. The Company is currently in the process of filing a rectification application against the order.	Yes
Settlement	Nil	Nil	Nil	Nil	Nil
Compounding fee	Nil	Nil	Nil	Nil	Nil

Non-monetary				
Particular	**NGRBC principle**	**Name of the regulatory/ enforcement agencies/judicial institutions**	**Brief of the case**	**Has an appeal been preferred? (Yes/No)**
Imprisonment	NA			
Punishment	NA			

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
A penalty demand of ₹ 2,53,743 has been raised. The Company is of the view that it possesses sufficient factual and legal justification to support its position in this matter. At this stage, no material impact on its financial position, operations, or other business activities is anticipated as a result of the said order. The Company is currently in the process of filing a rectification application against the order.	Joint Commissioner, GST Ward: Circle-A, Bhiwadi, Rajasthan

4. **Does the entity have anti-corruption or anti-bribery policy? (Yes/No)**

YES

If yes, provide details in brief

Kamdhenu has instituted a robust Code of Conduct that forbids offering or accepting gifts, entertainment, or personal benefits that could unduly influence business decisions. This Code, accessible on the Company's website (https://www.kamdhenulimited.com/code-conduct.php), underscores the principles of ethics, transparency, and personal accountability. Upholding high standards of corporate governance is a foundational principle, applied across all business operations.



The Company is committed to fostering fair, transparent and professional relationships with lenders, borrowers, shareholders, and other stakeholders, while maintaining a zero-tolerance stance toward bribery and corruption. Kamdhenu ensures full compliance with all applicable legal and regulatory requirements, strengthening transparency and accountability in its operations. Any policy breach is addressed with strict disciplinary action.

The Code of Conduct applies to the Board of Directors, Senior Management, Key Managerial Personnel, and all other associated individuals. It explicitly prohibits bribes, kickbacks, and corrupt practices, whether direct or indirect, and promotes a culture grounded in ethical conduct, honesty, and integrity throughout the organization.

Additionally, the Code of Conduct and the Whistle Blower Policy are aligned with India's anti-bribery and anti-corruption legislation. They reinforce the Company's commitment to ethical business practices. Furthermore, integrity and fairness remain core values, supported by proactive measures to prevent and address any form of bribery or corruption.

If yes, provide a web link to the policy, if available

https://www.kamdhenulimited.com/code-conduct.php

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

Particular	FY 2024-25	FY 2023-24
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

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

Case details	FY 2024-25		FY 2023-24	
	Number	Remark	Number	Remark
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	-	0	-
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	-	0	-

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

During the reporting period, no fines, penalties, or actions were initiated by regulators, law enforcement agencies, or judicial bodies against Kamdhenu for corruption or conflict of interest. Consequently, no corrective actions were required or undertaken.

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

Particular	FY 2024-25	FY 2023-24
Number of days of accounts payable	17	15

9. Openness of business

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

Parameter	Metrics	FY 2024-25	FY 2023-24
Concentration of purchases	a. Purchases from trading houses as % of total purchases	NA	NA
	b. Number of trading houses where purchases are made from	NA	NA
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	NA	NA
Concentration of sales	a. Sales to dealers/distributors as % of total sales	77.92%	78.52%
	b. Number of dealers/distributors to whom sales are made	37	44
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	67.99%	70.83%
Share of RPTs in	a. Purchases (purchases with related parties/ total purchases)	0.03%	Nil
	b. Sales (sales to related parties/total sales)	0.04%	Nil
	c. Loans and advances (loans and advances given to related parties/total loans and advances)	Nil	Nil
	d. Investments	Nil	Nil

PRINCIPLE 2

Businesses should provide goods and services in a manner that is sustainable and safe

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

ESSENTIAL INDICATORS

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

Sr. no.	Particular	FY 2024-25	FY 2023-24	Details of improvements in environmental and social impacts
1	R&D	-	-	During FY 2023–24 and FY 2024–25, specific R&D or capex initiatives were not directed toward environmental or social impact improvements; however, potential investments are currently under evaluation to strategically align future initiatives with the organization's sustainability priorities.
2	Capex	-	-	

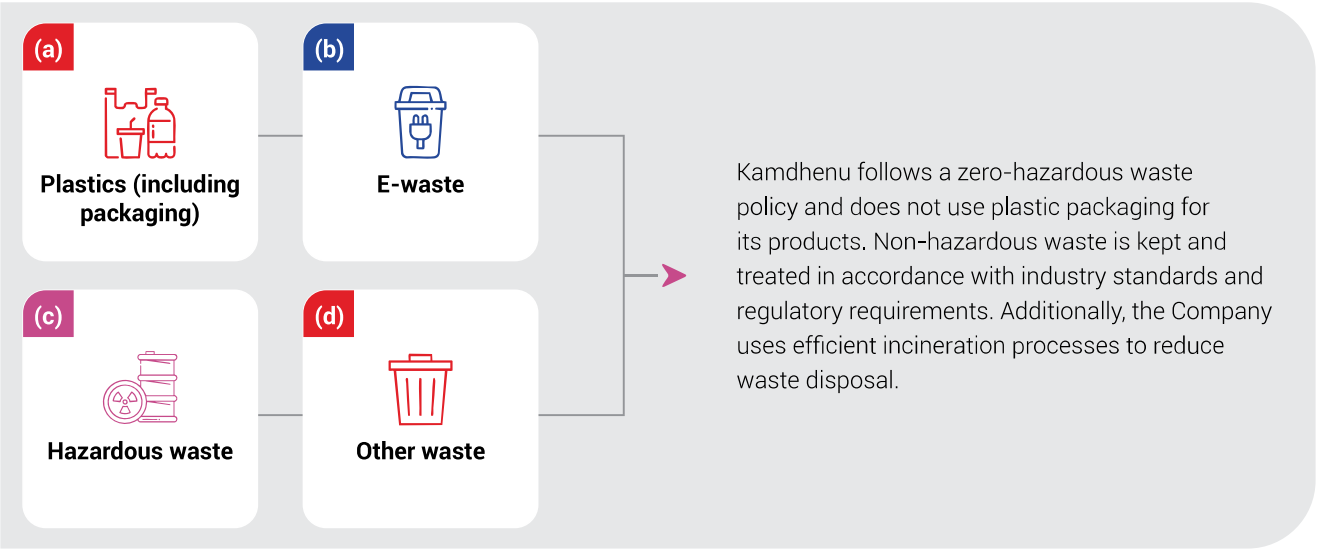
2 a. Does the entity have procedures in place for sustainable sourcing? (Yes/No)

No

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

NA

3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for



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

No

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

NA

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

NA

PRINCIPLE 3

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

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

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	415	415	100	415	100	0	0	0	0	0	0
Female	12	12	100	12	100	12	100	0	0	0	0
Total	**427**	**427**	**100**	**427**	**100**	**12**	**2.81**	**0**	**0**	**0**	**0**
Other than permanent employees											
Male	0	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

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

Category	% of workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent workers											
Male	143	143	100	143	100	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	**143**	**143**	**100**	**143**	**100**	**0**	**0**	**0**	**0**	**0**	**0**

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)
Other than permanent workers											
Male	0	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

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

	FY 2024-25	FY 2023-24
Cost incurred on well-being measures as a % of total revenue of the Company	0.04	0.05

2. Details of retirement benefits, for current financial year and previous financial year

PF

FY 2024-25			FY 2023-24		
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/NA)	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/NA)
100	100	Yes	100	100	Y

Gratuity

FY 2024-25			FY 2023-24		
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/NA)	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/NA)
100	100	Yes	100	100	Y

ESI

FY 2024-25			FY 2023-24		
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/NA)	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/NA)
1.17	35.52	Yes	4.65	35.46	Y

Others – leave encashment

FY 2024-25			FY 2023-24		
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/NA)	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/NA)
100	100	NA	100	100	NA

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?

YES

If not, whether any steps are being taken by the entity in this regard.

NA

4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016?

YES

If so, provide a web-link to the policy.

Kamdhenu upholds the principle of providing equal opportunities to all employees and applicants. It does not tolerate any form of discrimination based on race, caste, religion, color, marital status, gender, sexual orientation, age, nationality, ethnic origin, disability, or any other category protected under applicable laws. The policies and guidelines reflecting these values are available on the Company's website: 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	0%	NA	0%	NA
Female	0%	NA	0%	NA
Total	0%	0%	0%	0%

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

Permanent workers

Other than permanent workers

Permanent employees

Other than permanent employees

Yes/No

If Yes, then give details of the mechanism in brief

YES

Kamdhenu acknowledges the vital role employees play in driving organizational success. To ensure a safe and supportive work environment, it has implemented a comprehensive Occupational Health and Safety Policy across all operational sites. This policy promotes a strong safety culture through awareness initiatives and strict adherence to industry-leading safety standards.

A culture of transparency and openness is deeply embedded across all levels of the organization. Additionally, an 'Open Door' policy is in place, encouraging employees to raise concerns with their supervisors, senior management, the Human Resources (HR) department, or directly with the Chairman of the Audit Committee, particularly in matters related to fraud or unethical conduct.

The Whistle Blower Policy further facilitates the anonymous reporting of actual or suspected misconduct. Employees and other stakeholders can raise concerns electronically via Email or through the SEBI Complaints Redress System (SCORES) platform.

To maintain a respectful and safe workplace, the Company has instituted a robust policy on the Prevention of Sexual Harassment. This is supported by an Internal Complaints Committee that ensures timely and impartial resolution of reported cases. Regular training sessions are conducted to enhance awareness of this policy and the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition, and Redressal) Act, 2013.

The organization actively promotes workplace safety through Behavior-Based Safety initiatives, walkthrough audits, and targeted improvement projects aimed at hazard reduction. Additionally, ongoing training and skill development programs strengthen safety awareness across the employee lifecycle. Furthermore, reporting unsafe conditions or practices is actively encouraged, reinforcing collective responsibility for a safe workplace.

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

Category	FY 2024-25			FY 2023-24		
	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	427	0	0	408	0	0
Male	415	0	0	393	0	0
Female	12	0	0	15	0	0
Total Permanent Workers	143	0	0	141	0	0

Category	FY 2024-25			FY 2023-24		
	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)
Male	143	0	0	141	0	0
Female	0	0	0	0	0	0

8. Details of training given to employees and workers:

Category	FY 2024-25					FY 2023-24				
	Total (A)	On health and safety measures		On skill upgradation		Total (D)	On health and safety measures		On skill upgradation	
		Number (B)	% (B/A)	Number (C)	% (C/A)		Number (E)	% (E/D)	Number (F)	% (C/D)
Employees										
Male	415	380	91.57	110	26.51	393	360	91.60	90	22.90
Female	12	10	83.33	8	66.67	15	15	100	10	2.45
Total	**427**	**390**	**91.33**	**118**	**27.63**	**408**	**375**	**91.91**	**100**	**24.50**
Workers										
Male	143	143	100	143	100	141	141	100	141	100
Female	0	0	100	0	100	0	0	0	0	0
Total	**143**	**143**	**100**	**143**	**100**	**141**	**141**	**100**	**141**	**100**

Note - Disclosure is provided for both permanent employees and workers.

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

Category	FY 2024-25			FY 2023-24		
	Total (A)	No. (B)	% (B/A)	Total (D)	No. (E)	% (E/D)
Employees						
Male	415	415	100	393	393	100
Female	12	12	100	15	15	100
Total	**427**	**427**	**100**	**408**	**408**	**100**
Workers						
Male	143	143	100	141	141	100
Female	0	0	0	0	0	0
Total	**143**	**143**	**100**	**141**	**141**	**100**

Note: Disclosure is provided for both permanent employees and workers.

10. Health and safety management system

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

YES

If Yes, the Coverage such systems?

Kamdhenu has implemented an Occupational Health and Safety Management System (OHSMS) for its production sites and offices. The Company prioritizes employee involvement for long-term success, in line with ISO 45001:2018, the global standard for occupational health and safety.

The Company's occupational health and safety management is effective, efficient, and integrated, proactively preventing accidents and ensuring employee well-being. It focuses equally on physical and mental health through regular training and workshops, fostering a secure and supportive work environment.

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 comply with ISO standards, the Company has established and implemented strong Hazard Identification and Risk Assessment (HIRA) procedures across all business units. HIRA is carried out for both routine and non-routine tasks, involving operational staff in identifying workplace dangers. Identified risks are documented, and control measures are strategically designed using the control hierarchy.

The Company's Corrective and Preventive Action Tracker proactively identifies safety vulnerabilities in high-risk activities and implements engineering controls to reduce possible risks. A functional team assesses high-risk activities and applies measures to further reduce potential hazards. Furthermore, Kamdhenu focuses on creating a secure and productive workplace by providing regular 'Behavior-Based Safety' training sessions to raise employee awareness and promote safe work practices.

c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks? (Yes/No)

YES

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

YES

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

Safety incident/number	Category*	FY 2024-25	FY 2023-24
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

*Including in the contract workforce

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

Kamdhenu's plants, facilities and manufacturing equipment are designed with due regard to statutory requirements and health and safety standards. These include applicable Indian laws and relevant international benchmarks.

The Company is committed to enhancing the safety, health and well-being of employees. It regularly assesses health risks to design strategic, evidence-based interventions tailored to employee needs. Some of the key measures and practices adopted to maintain a safe and healthy workplace include:

- The Zero Harm Culture (ZHC) campaign, launched to promote proactive safety and well-being across the organization
- Initiatives under Zero Harm Culture (ZHC) focus on risk mitigation and employee welfare
- An OHSMS, compliant with ISO 45001:2018, is implemented at all plants
- Fire drills and hygiene surveys
- Safety Observations (SO) and empowerment of safety officers
- Incident reporting and investigation
- Implementation of high-risk standards and industry best practices
- Internal and external safety audits
- Legal and statutory compliance

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

Working conditions

FY 2024-25			FY 2023-24		
Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
0	0	-	0	0	-

Health and safety

FY 2024-25			FY 2023-24		
Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
0	0	-	0	0	-

14. Assessment for the year:

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

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 and safety practices and working conditions.

NA

PRINCIPLE 4

Businesses should respect the interests of and be responsive to all its stakeholders

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

ESSENTIAL INDICATORS

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

Stakeholders are individuals or groups with a vested interest in Kamdhenu's business operations, influenced either positively or negatively by its efforts or policies. The Company classifies its stakeholders into two primary categories: internal and external.

Currently, the following stakeholder groups significantly impact the Company's operations:

1. Shareholders and Investors
2. Lenders
3. Suppliers and contractors
4. Employees and workers
5. Customers
6. Communities
7. The broader community and the local population residing near the Kamdhenu Limited steel plant
8. Franchise partners
9. Regulators and 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 and marginalized group	Channels of communication (Email, SMS, newspaper, pamphlets, advertisement, community meetings, notice board, website, other – please specify)	Frequency of engagement (annually, half-yearly, quarterly, others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Shareholders and Investors	No	Emails, newspapers, and the website, among others	Quarterly	The Company communicates financial results to shareholders and investors through dividends, annual reports, and general meetings. It also educates and encourages shareholders to exercise their voting rights, explains how to claim shares before they are transferred to the Investor Education and Protection Fund (IEPF), and informs them about material developments and business information.
Lenders	No	Email, in-person, meetings	Others (need basis)	Engaging with lenders involves assessing borrowers' creditworthiness, governance processes, ratings, and other pertinent variables.
Suppliers and contractors	No	Other (through physical and digital channels)	Others (need basis)	Executing brand promotion, marketing initiatives, and expanding the network.
Employees and workers	No	Others (through physical and digital channels)	Others (Regularly)	Fostering a collaborative environment and exchanging ideas encourages creativity, while professional advancement develops employee skills and expertise. Educating staff on HR rules helps them comprehend and follow Kamdhenu's guidelines and procedures.
Customers	No	Other (through physical and digital channels)	Others (need basis)	Customer service involves addressing customer concerns and complaints, as well as educating them on safety and security standards. Businesses that respond quickly and effectively to customer inquiries, problems and difficulties can increase customer satisfaction and trust. Educating customers on safety and security standards improves their well-being and fosters a safe atmosphere.
The broader community and the local population residing near the Kamdhenu Limited steel plant	No	Other (in-person)	Others (need basis)	CSR activities help meet community needs and demonstrate a commitment to social responsibility. Organizations can positively impact society by engaging in programs that solve social concerns, promote sustainable development, and improve community well-being.
Franchise partners	No	Other (through physical and digital channels)	Others (need basis)	Businesses support franchisees through marketing assistance, training, and operational guidance to enable their growth. Ensuring their satisfaction is critical for building a strong network and lasting relationships. Furthermore, timely resolution of concerns strengthens trust between franchisors and franchisees, creating a collaborative environment. This reinforces a positive brand image and enhances the franchise's reputation in the market.

Stakeholder Group	Whether identified as vulnerable and marginalized group	Channels of communication (Email, SMS, newspaper, pamphlets, advertisement, community meetings, notice board, website, other – please specify)	Frequency of engagement (annually, half-yearly, quarterly, others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Regulators and statutory authorities	No	Others (through physical and digital channels)	Others (need basis)	Businesses seek material recommendations, amendments, approvals, and policy updates to ensure smooth operations. This helps them remain aligned with essential legislation and policies, while also enabling ideas and revisions that improve efficiency. Moreover, policy advocacy empowers firms to shape industry regulations and advocate for policies that benefit their operations and growth.

PRINCIPLE 5

Businesses should respect and promote human rights

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

ESSENTIAL INDICATORS

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

Benefits	FY 2024-25			FY 2023-24		
	Total (A)	No. of employees/ workers covered (B)	% (B/A)	Total (C)	No. of employee/ workers covered (D)	% (D/C)
Employees						
Permanent	427	405	94.84	408	408	100
Other than permanent	0	0	0	0	0	0
Total employees	**427**	**405**	94.84	**408**	**408**	**100**
Workers						
Permanent	143	100	69.93	141	97	68.79
Other than permanent	161	0	0	173	0	0
Total workers	**304**	**100**	**32.89**	**314**	**97**	**30.89**

2. Details of minimum wages paid to employees and workers

Category	FY 2024-25					FY 2023-24				
	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										
Male	415	0	0	415	100	393	0	0	393	100
Female	12	0	0	12	100	15	0	0	15	100
Total	**427**	**0**	**0**	**427**	**100**	**408**	**0**	**0**	**408**	**100**
Other than Permanent										
Male	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Workers										
Permanent										
Male	143	0	0	143	100	141	0	0	141	100
Female	0	0	0	0	0	0	0	0	0	-
Total	**143**	**0**	**0**	**143**	**100**	**141**	**0**	**0**	**141**	**100**
Other than permanent										
Male	161	0	0	161	100	173	0	0	173	100
Female	-	0	0	-	0	0	0	0	0	-
Total	**161**	**0**	**0**	**161**	**100**	**173**	**0**	**0**	**173**	**100**

3. Details of remuneration/salary/wages

a. Median remuneration/wages:

Particular	Male		Female	
	Number	Median remuneration/ salary/wages of respective category	Number	Median remuneration/ salary/wages of respective category
Board of Directors	3	2,88,19,200	0	0
Key Managerial Personnel	5	2,88,19,200	0	0
Employees other than BOD and KMP	415	4,99,080	12	7,98,000
Workers	143	3,66,000	0	0

Notes:

i. The remuneration of the Board of Directors includes the remuneration paid to Executive Directors but excludes commission and/or sitting fees. Non-Executive and Independent Directors are excluded, as they do not receive any remuneration.

ii. Key Managerial Personnel includes Executive Directors.

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

Gross wages paid to females as % of total wages

4.90 FY 2024-25

5.47 FY 2023-24

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. POSH Committee and Whistle Blower Mechanism.

Kamdhenu takes human rights seriously and maintains a zero-tolerance policy toward any violations. Reported instances of human rights violations are promptly investigated by a team of senior officials appointed by the Company for any specific purpose.

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

Kamdhenu upholds the principles of humanity, dignity, and mutual respect across its workforce and stakeholder engagements. With a strong national presence, the Company recognizes that diversity within its workforce enhances organizational strength. It is firmly grounded in the principles of equality and non-discrimination for all individuals.

The Company has adopted a dedicated Human Rights Policy that underscores its commitment to protecting fundamental rights. This policy highlights key areas, including non-discrimination, the prohibition of child and forced labor, and the assurance of freedom of association and collective bargaining. Compliance with applicable national and local laws, as well as adherence to international standards, is ensured through clearly defined policies, targeted initiatives, and established grievance redressal mechanisms.

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

Sexual Harassment

FY 2024-25			FY 2023-24		
Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
0	0	-	0	0	-

Discrimination at workplace

FY 2024-25			FY 2023-24		
Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
0	0	-	0	0	-



Child Labor

FY 2024-25			FY 2023-24		
Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
0	0	-	0	0	-



Forced Labor/Involuntary Labor

FY 2024-25			FY 2023-24		
Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
0	0	-	0	0	-



Wages

FY 2024-25			FY 2023-24		
Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
0	0	-	0	0	-



Other human rights related issues

FY 2024-25			FY 2023-24		
Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
0	0	-	0	0	-

During the reporting period, there were no instances of child labor, forced or involuntary labor, or discriminatory employment practices. The Human Rights Policy reinforces the Company's focus on inclusivity, diversity, and equality in the workplace.

Internal codes of conduct explicitly prohibit discrimination or harassment based on race, religion, gender, age, or national origin. These provisions apply across all entities within the Group. Additionally, the Code of Conduct enables employees and stakeholders to confidentially and securely report violations or concerns, fostering a safe and respectful work environment.

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

Particulars	FY 2024-25	FY 2023-24
Total complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of female employees/workers	0	0
Complaints on POSH upheld	0	0

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

Kamdhenu fosters a culture of diversity and inclusion, encouraging individuals to bring their authentic perspectives, capabilities, and experiences to the workplace. This inclusive environment creates significant value for all stakeholders. The Company's policy affirms equality and non-discrimination, irrespective of gender, religion, caste, color, age, community, physical ability, or gender orientation.

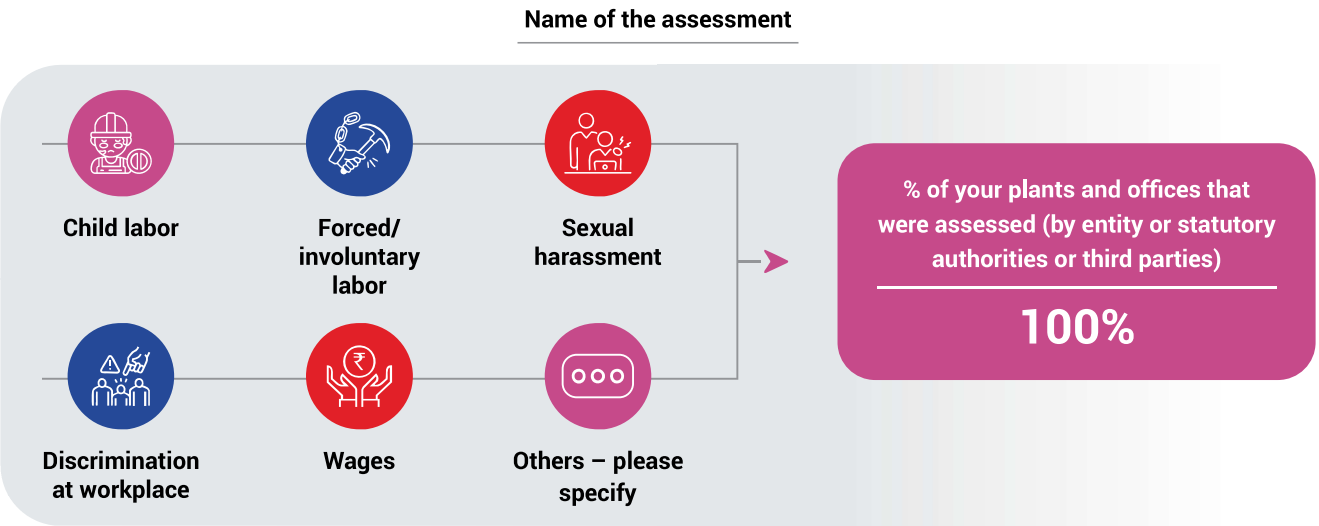
To ensure a respectful and safe workplace, an Internal Committee has been established to address concerns related to sexual harassment and discrimination. The Committee upholds strict confidentiality, ensuring anonymity and privacy for all complainants. In addition, the Company conducts regular awareness and training sessions to educate employees on issues of sexual harassment and the available redressal mechanisms.

Additionally, the Company has implemented a comprehensive Whistle Blower Policy that safeguards individuals reporting concerns. These complaints are treated as protected disclosures, and complainants have the option to remain anonymous. Their identities are secured by the investigating officer, and they are shielded from any retaliatory actions, including harassment, unfair termination, demotion, suspension, or any form of discriminatory treatment.

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

No

10. Assessments for the year:



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

No significant risks or concerns arose from the identified risk.

PRINCIPLE 6

Businesses should respect and make efforts to protect and restore the environment

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

ESSENTIAL INDICATORS

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

Parameter	FY 2024-25 (in Giga Joules)	FY 2023-24 (in Giga Joules)
From renewable sources		
Total electricity consumption (A)	0	0
Total fuel consumption (B)	0	0
Energy consumption through other sources (C.)	0	0
Total energy consumed from renewable sources (A + B + C)	**0**	**0**
From non-renewable sources		
Total electricity consumption (D)	78,115.75	98,827.93
Total fuel consumption (E)	1,78,803.18	1,73,641.32
Energy consumption through other sources (F)	0	0
Total energy consumed from non-renewable sources (D + E + F)	**2,56,918.93**	**2,72,469.25**
Total energy consumed (A + B + C + D + E + F)	**2,56,918.93**	**2,72,469.25**
Energy intensity per rupee of turnover [Total energy consumed (in GJ)/Revenue from operations (in ₹)]	3.43	3.75
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) [Total energy consumed (in GJ)/Revenue from operations in ₹ adjusted for PPP]	0.00071	0.00086
Energy intensity in terms of physical output [Total energy consumed (in GJ)/<mention the physical output details>]	2.12	2.39

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

No

If yes, name of the external agency.

NA

Note:

The revenue from operations has been adjusted for Purchasing Power Parity (PPP) using the latest PPP conversion factor published by the International Monetary Fund (IMF) for India for the year 2025, which is 20.66.

2. Does the entity have any sites/facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Yes/No)

No

If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.

NA

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

Parameter	FY 2024-25	FY 2023-24
Water withdrawal by source (in kiloliters)		
(i) Surface water		-
(ii) Groundwater	3,802.678	3,050.937
(iii) Third party water	3,63,000	3,07,980
(iv) Seawater/desalinated water	-	-
(v) Others – <Rainwater>	-	-
Total volume of water withdrawal (in kiloliters) (i + ii + iii + iv + v)	**3,66,802.678**	**3,11,030.937**
Total volume of water consumption (in kiloliters)	**3,66,802.678**	**3,11,030.937**
Water intensity per ₹ of turnover [Total water consumption (in KL)/Revenue from operations (in ₹ Lakhs)]	4.91	4.29
Water intensity per ₹ of turnover adjusted for Purchasing Power Parity (PPP) [Total water consumption (in KL)/Revenue from operations in ₹ adjusted for PPP]	0.0010	0.00098
Water intensity in terms of physical output [Total water consumption (in KL)/<mention the physical output details>]	3.03	2.73
Water intensity (optional) – the relevant metric may be selected by the entity		-

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

No

If yes, name of the external agency.

NA

4. Provide the following details related to water discharged:

Parameter	FY 2024-25	FY 2023-24
Water discharge by destination and level of treatment (in kiloliters)		
(i) To surface water		
No treatment	0	0
With treatment – please specify level of treatment	0	0
(ii) To groundwater		
No treatment	0	0
With treatment – please specify level of treatment	0	0
(iii) To seawater		
No treatment	0	0
With treatment – please specify level of treatment	0	0
(iv) Sent to third parties		
No treatment	0	0
With treatment – please specify level of treatment	0	0
(v) Others		
No treatment	0	0
With treatment – please specify level of treatment	0	0
Total water discharged (in kiloliters)	**0**	**0**

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

No

If yes, name of the external agency.

NA

5. Has the entity implemented a mechanism for Zero Liquid Discharge?

YES

If yes, provide details of its coverage and implementation.

Kamdhenu's steel manufacturing unit maintains a zero liquid discharge (ZLD) mechanism, showcasing its commitment to environmental stewardship and regulatory compliance.

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

Parameter	Please specify unit	FY 2024-25	FY 2023-24
NOx	Parts per million by volume	37.6	41.4
SOx	Parts per million by volume	33.7	37.4
Particulate Matter (PM)	Parts per million by volume	94.2	94.8
Persistent Organic Pollutants (POP)	-	-	-
Volatile Organic Compounds (VOC)	-	-	-
Hazardous Air Pollutants (HAP)	-	-	-
Others – PM 2.5	Parts per million by volume	47.5	53.2

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

No

If yes, name of the external agency.

NA

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

Parameter	Unit	FY 2024-25	FY 2023-24
Total Scope 1 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tons of CO_2 equivalent	14,092.72	11,660.56
Total Scope 2 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tons of CO_2 equivalent	15,775.04	19,655.78
Total Scope 1 and Scope 2 emissions per rupee of turnover [Total Scope 1 and Scope 2 GHG emissions (in $MTCO_2e$)/Revenue from operations (in ₹)]	Metric tons of CO_2 equivalent	0.40	0.43
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) [Total Scope 1 and Scope 2 GHG emissions (in $MTCO_2e$)/Revenue from operations in ₹ adjusted for PPP]	Metric tons of CO_2 equivalent	0.00008	0.00009
Total Scope 1 and Scope 2 emission intensity in terms of physical output [Total Scope 1 and Scope 2 GHG emissions (in $MTCO_2e$)/<mention the physical output details>	Metric tons of CO_2 equivalent	0.25	0.27
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	Metric tons of CO_2 equivalent	-	-

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

No

If yes, name of the external agency.

NA

Note:

Sources of emission factors used: EPA's GHG Emission Factors Hub and CEA's CDM - CO_2 Baseline Database User Guide Version 19 have been used for the purpose of GHG emissions' calculations.

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

YES

If Yes, then provide details.

Kamdhenu Limited generates 3.8 MW of clean, renewable energy for the grid and government. The Company is committed to lowering greenhouse gas emissions and promoting sustainability. The Company's utilization of wind power not only creates electricity but also promotes environmental sustainability. Furthering its initiatives, Kamdhenu Limited has implemented several key measures:

- Transitioning from traditional lights to energy-efficient LED lights
- Replacing coal with LSHS fuel to decrease greenhouse gas emissions
- Advancing the use of induction furnaces, which use electric currents to melt metal. This cutting-edge technology not only lowers power consumption but also represents a clean, non-polluting process that mitigates carbon emissions

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

Parameter	FY 2024-25	FY 2023-24
Total waste generated (in metric tons)		
Plastic waste (A)	-	-
E-waste (B)	-	-
Bio-medical waste (C)	-	-
Construction and demolition waste (D)	-	-
Battery waste (E)	-	-
Radioactive waste (F)	-	-
Other hazardous waste. (G)	-	-
Other non-hazardous waste generated (H)	**8,247.88**	**9,761.03**
W/s rolling mill	4,843.40	4,980.76
Barring loss rolling mill	2,026.51	2,714.56
W/s induction furnace R/R	432.97	779.21
Barring loss induction furnace	945	1,286.50
Total (A + B + C + D + E + F + G + H)	**8,247.88**	**9,761.03**
Waste intensity per ₹ of turnover [Total waste generated (in MT)/Revenue from operations (in ₹)]	**0.000011**	**0.13**
Waste intensity per ₹ of turnover adjusted for Purchasing Power Parity (PPP) [Total waste generated (in MT)/Revenue from operations in ₹ adjusted for PPP]	**0.000022**	**0.00003**
Waste intensity in terms of physical output [Total waste generated (in MT)/<mention the physical output details>]	**0.068**	**0.085**
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-

For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tons)

Category of waste	FY 2024-25	FY 2023-24
(i) Recycled	1,783.97	779.21
(ii) Re-used	-	-
(iii) Other recovery operations	4,843.40	6,335.10
Total	**6,627.37**	**7,114.31**

For each category of waste generated, total waste disposed by nature of disposal method (in metric tons)

Category of waste	FY 2024-25	FY 2023-24
(i) Incineration	1,187.45	1,874.57
(ii) Landfilling	433.06	772.15
(iii) Other disposal operations	-	-
Total	**1,620.51**	**2,646.72**

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

No

If yes, name of the external agency.

NA

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

Kamdhenu follows stringent waste management practices, including trash storage, handling, segregation, and disposal. The Company prioritizes sustainability by sorting and repurposing metal scrap through innovative incineration methods. This reduces waste and increases resource efficiency.

In addition, Kamdhenu works with trustworthy third-party providers to responsibly dispose of waste while adhering to strict environmental requirements. This proactive approach meets regulatory norms and promotes a cleaner, greener environment.

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

Sr. no.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval/clearance are being complied with? (Y/N)	If no, the reasons thereof and corrective action taken, if any.
NA				

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

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

13. Is the entity compliant with the applicable environmental law/regulations/guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment Protection Act and rules thereunder (Y/N/NA).

YES

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			

PRINCIPLE 7

Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent

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

ESSENTIAL INDICATORS

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

   2

   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	Reach of trade and industry chambers/ associations (state/national/international)
1.	Bhiwadi Manufacturers Association	State level
2.	PHD Chamber of Commerce and Industry	National 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	

PRINCIPLE 8

Businesses should promote inclusive growth and equitable development

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

ESSENTIAL INDICATORS

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

Name and brief details of project	SIA notification no.	Date of notification	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant web link
			NA		

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

Sr. no.	Name of Project for which R&R is ongoing	State	District	No. of project affected families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (in ₹)
NA						

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

Kamdhenu has established a structured grievance redressal mechanism to receive, assess, and address concerns raised by members of the local community. The Company engages with communities through dedicated local employees who make regular visits to understand issues firsthand and facilitate resolution. This approach enables timely identification and redressal of grievances while building transparent and trust-based relationships.

The grievance mechanism encourages community members to share feedback, concerns, or complaints related to the Company's operations or its impact on the social and physical environment. These interactions form a core part of Kamdhenu's broader commitment to human rights, social well-being, and inclusive development.

During the reporting period, Kamdhenu did not receive any significant grievances from the community.

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

Particular	FY 2024-25	FY 2023-24
Directly sourced from MSMEs/small producers	11.52%	6.71%
Directly from within India	88.48%	93.29%

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

Particular	FY 2024-25	FY 2023-24
Rural	-	-
Semi-Urban	-	-
Urban	-	-
Metropolitan	8.61%	9.57%

(The place shall be classified in accordance with the RBI Classification System as rural, semi-urban, urban, or metropolitan)

LEADERSHIP INDICATORS

2. Provide the following information on CSR projects undertaken by your entity in designated aspirational districts as identified by government bodies:

	State	Aspirational District	Amount spent (in ₹)
1.	Rajasthan	Alwar	₹ 1,01,49,000

6. Details of beneficiaries of CSR Projects:

	CSR Project	No. of persons benefited from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1.	Kamdhenu Education and Skill Development Program, along with Medical Facilities	210	100

PRINCIPLE 9

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

This principle highlights the importance of responsible consumer engagement. Companies should offer safe, high-quality products and services while marketing and selling them ethically and responsibly. They should also maintain transparency and equip consumers with the information required to make informed decisions.

ESSENTIAL INDICATORS

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

Kamdhenu's website, www.kamdhenulimited.com, offers detailed information on all products. The Company is dedicated to addressing client complaints with the utmost seriousness, believing swift, transparent, and solution-oriented responses are essential for effective resolution. To date, no complaints or concerns have been raised regarding adverse impacts of Kamdhenu Limited's goods.

Customers may access comprehensive product details directly through the Company's website. Complaints are managed with precision and care by a dedicated team led by the Assistant Manager – Digital Marketing, who ensures timely follow-ups.

Queries can be submitted through the website's designated section. Customers may also contact the Company via:

Telephone: 0124-4604595

Email: info@kamdhenulimited.com

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

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

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

Particular	FY 2024-25			FY 2023-24		
	Received during the year	Pending resolution at end of year	Remark	Received during the year	Pending resolution at end of year	Remark
Data privacy	0	0	-	0	0	-
Advertising	0	0	-	0	0	-
Cybersecurity	0	0	-	0	0	-
Delivery of essential services	0	0	-	0	0	-
Restrictive trade practices	0	0	-	0	0	-
Unfair trade practices	0	0	-	0	0	-
Other	0	0	-	0	0	-

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

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

5. **Does the entity have a framework/policy on cyber security and risks related to data privacy? (Yes/No)**

YES

If available, provide a web link of the policy

The Kamdhenu Group places a high value on privacy. It emphasizes protecting personal data such as names, dates of birth, and addresses. All information remains confidential and is used solely for authorized business purposes or as required by law.

The Group may share such data with subsidiaries, business partners, or other parties to facilitate business transactions. However, while doing so, it prioritizes personal data protection and privacy in line with current regulatory requirements.

Kamdhenu's dedication to ethical business practices is encapsulated in its Business Responsibility and Sustainability Policy. This comprehensive policy is readily accessible to all stakeholders on the Company's website under the Investor section: 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.**

NA

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

a. **Number of instances of data breaches along with impact**

0

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

0%

c. **Impact, if any, of the data breaches**

Nil