KL/SEC/2024-25/38
Date: 16th July, 2024

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 Revised XBRL of Business Responsibility and Sustainability Report of Kamdhenu Limited for the financial year 2023-24.

Dear Sir/Madam,

In reference to the Business Responsibility and Sustainability Report (BRSR) of Kamdhenu Limited submitted vide letter no. KL/SEC/2024-25/36 dated 15th July, 2024, for the financial Year 2023-24 pursuant to Regulation 34(2)(f) of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, we wish to submit that, owing to drafting errors in the qualitative data of BRSR – XBRL, we are hereby submitting a revised XBRL file of BRSR for the financial year 2023-24. The Quantitative data in the erstwhile XBRL was correct and thus the changes made are only in the qualitative data of the XBRL.

Further, we wish to clarify that the PDF submission of BRSR FY 2023-24 is correct and without any errors and thus only the BRSR in XBRL mode is being resubmitted.

We request you to kindly take the same on records.

Thanking you,
Yours faithfully,
For Kamdhenu Limited

Khem Chand
Digitally signed by Khem Chand
Date: 2024.07.16 21:32:10 +05'30'

Khem Chand,
Company Secretary & Compliance Officer

Business Responsibility & Sustainability Report

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

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

	Particulars	FY 2023-24
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	E-mail	cs@kamdhenulimited.com
7	Telephone	0124-4604500
8	Website	www.kamdhenulimited.com
9	Financial year for which reporting is being done	FY 2023-24
10	Name of the Stock Exchange(s) where shares are listed	National Stock Exchange of India Limited (NSE Ltd.) and BSE Ltd.
11	Paid-up capital	₹ 26,93,55,000 (Rupees Twenty-Six Crore Ninety-Three Lakhs Fifty-Five Thousand Only) (2,69,35,500 Equity Shares of Face Value of ₹ 10 each)
12	Name and contact details (telephone, e-mail address) of the person who may be contacted in case of any queries on the BRSR report	Shri Harish Kumar Agarwal Chief Financial Officer & Head – Legal Telephone: 0124-4604500 E-mail: 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):*

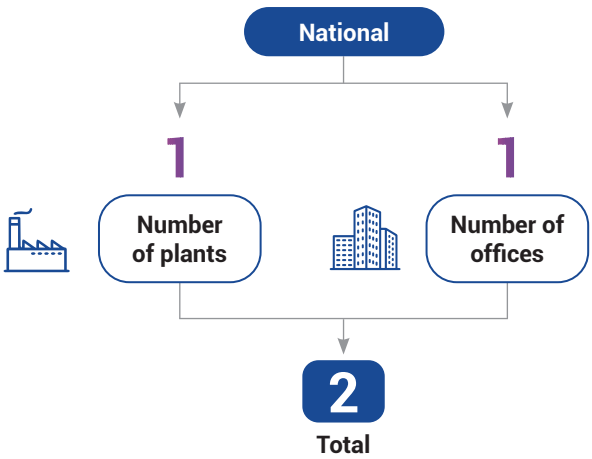
	Description of main activity	Description of business activity	% of turnover of the entity
1	Manufacturing	Manufacturing of iron and steel products	81.96%
2	Royalty from branding	Franchise-based business	17.76%

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	99.71%

III. Operations

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



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

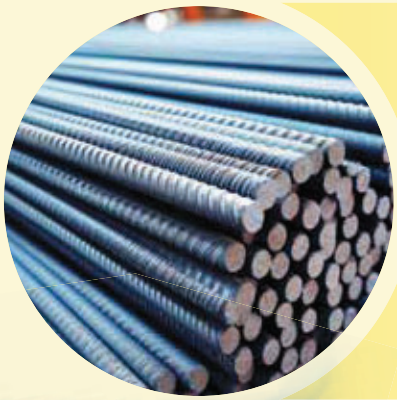
19. **Markets served by the entity:**

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 manufactures steel products through its own and franchisee units across India. The steel produced is used in various sectors like automobiles, general engineering, machinery and construction. It serves individual home builders, dealers, real estate developers, and infrastructure companies. The Company reaches its customers through an extensive network of distributors and franchisee partners. For more information about Kamdhenu Limited's products and their applications, please visit the Company's website at: 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)	408	393	96.32	15	3.68
2	Other than permanent (E)	0	0	0	0	0
3	**Total employees (D + E)**	**408**	**393**	**96.32**	**15**	**3.68**

Workers

Sr. no.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
4	Permanent (F)	141	141	100	0	0
5	Other than permanent (G)	173	173	100	0	0
6	**Total workers (F + G)**	**314**	**314**	**100**	**0**	**0**

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	9	1	11%
Key Management Personnel	5	0	0

22. Turnover rate for permanent employees and workers

FY 2023-24 (Turnover rate in current FY)

Particular	Male	Female	Total
Permanent employees	23.86%	15.38%	23.59%
Permanent workers	30.45%	0	30.45%

FY 2022-23 (Turnover rate in previous FY)

Particular	Male	Female	Total
Permanent employees	16.69%	20.00%	16.77%
Permanent workers	19.40%	0	19.40%

FY 2021-22 (Turnover rate in the year prior to the previous FY)

Particular	Male	Female	Total
Permanent employees	16.39%	66.67%	17.80%
Permanent workers	23.33%	0	23.33%

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
(ii)	Turnover (in ₹)	₹ 72,470.69 Lakhs
(iii)	Net worth (in ₹)	₹ 23,738.76 Lakhs

VII. Transparency and disclosures compliances

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

Stakeholder group from whom complaint is received	Grievance redressal mechanism in place (Yes/No) *	FY 2023-24 (Current financial year)			FY 2022-23 (Previous financial year)		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes	0	0	-	0	0	-
Investors (other than shareholders)	Yes	0	0	-	0	0	-
Shareholders	Yes	15	0	-	12	0	-
Employees and workers	Yes	0	0	-	0	0	-
Customers	Yes	0	0	-	0	0	-

Stakeholder group from whom complaint is received	Grievance redressal mechanism in place (Yes/No) *	FY 2023-24 Current financial year			FY 2022-23 Previous financial year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Value chain partners	Yes	0	0	-	1	1	-
Other (please specify)	-	-	-	-	0	0	-

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

Stakeholder group from whom complaint is received	Grievance policy weblink
Communities	The Company's Code of Conduct, along with policies and grievance redressal mechanisms for shareholders, employees, workers, customers, and value chain partners, are available on the Company's website at: www.kamdhenulimited.com/code-conduct.php
Investors (other than shareholders)	
Shareholders	
Employees and workers	
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**	Risk	Steel production, a resource-intensive sector, necessitates efficient resource utilization to achieve cost savings and environmental protection. Implementing effective strategies for waste and energy management can minimize waste generation and enhance energy efficiency, leading to substantial cost reductions.	Kamdhenu Limited places a high priority on waste management in steel production through initiatives like recycling steel waste, using approved recyclers for disposal, and collecting/supplying waste zinc. These measures mitigate the risks associated with direct disposal, contributing significantly to industry sustainability. The Company has established clear protocols for the collection, storage, and disposal of waste.	Negative
2	**Emissions and pollutants**	Risk	The steel industry significantly contributes to air pollution and greenhouse gas emissions by using fossil fuels in its manufacturing processes. These emissions pose various environmental challenges, such as climate change, acid rain, and smog formation. Additionally, emissions from steel plants can pose substantial risks to human health and safety, particularly affecting workers within and around these facilities.	To mitigate greenhouse gas (GHG) emissions, the Company adheres to CPCB emission and pollution regulations and has replaced coal with LSHS fuel. The Company has also implemented an induction furnace, which lowers electricity consumption and promotes cleaner processes. Additionally, alternative energy sources like a 3.8 MW wind energy installation further contribute to reducing GHG emissions overall.	Negative
3	**Water and wastewater management**	Risk	Water usage can exert considerable environmental impact, especially when wastewater is discharged into water bodies. The steel industry, known for its high water consumption, contributes to concerns about water scarcity in various regions globally. Implementing effective water management strategies is crucial to reducing water consumption and minimizing the industry's footprint on local water resources.	Wastewater treatment serves various purposes, including plant irrigation. Kamdhenu Limited, as a conscientious steel manufacturer, has installed an Effluent Treatment Plant at its manufacturing facility. This initiative not only enables the Company to purify wastewater but also reduces its overall water consumption.	Negative

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 steel sector's high energy consumption is a major contributor to greenhouse gas emissions and climate change. By decreasing energy usage, the industry can decrease its environmental footprint and play a role in mitigating climate change.	The Company has implemented several initiatives for energy management. Through the installation of wind energy capacity, Kamdhenu Limited offsets the use of non-renewable energy sources. Additionally, the Company has eliminated the use of coal in its manufacturing plant, reducing its reliance on non-renewable energy. Kamdhenu Limited continuously seeks alternative energy sources to mitigate its environmental impact.	
5	**Occupational health and safety**		The steel-making process involves potential hazards such as high temperatures, chemicals, heavy equipment, and falling objects. Implementing effective occupational health and safety practices is crucial to minimizing accidents and injuries and ensuring a safe working environment for employees. These procedures are essential for preventing health risks and safeguarding workers' well-being.	Employee and worker safety is crucial to Kamdhenu Limited's business, and it values its stakeholders. The Company has adopted environmental, health, and safety policies and procedures throughout its firm, ensuring a safe and healthy working environment as a condition for its operations. The Company conveys safe practices and ensures safe working conditions by providing health care assistance, instruction on material handling, and Personal Protective Equipment (PPE) to its employees. The Company has also kept an ambulance on-site in case any rapid hospital care is required related to a human health concern. Finally, Kamdhenu Limited conducts a health and safety audit to identify any concerns.	
6	**Community relations**		A steel manufacturer needs the support and cooperation of the local community to establish safe and responsible business practices. Building trust and rapport with local citizens is essential for obtaining a social license to operate. Strong community relations also play a crucial role in recruiting and retaining qualified personnel from the local area.	-	

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 be costly for manufacturing organizations, requiring constant hiring and training of new employees. Implementing effective employee satisfaction and retention strategies can significantly reduce staff turnover and its associated costs, ultimately saving money and boosting overall productivity.	-	
8	**Human rights**		The manufacturing industry has a critical responsibility to protect human rights and ensure that its operations do not violate these fundamental principles. This duty extends to all stakeholders, including employees, customers, suppliers, and the local community. Upholding human rights is essential for enhancing worker well-being, which involves providing safe working conditions, treating employees with dignity and respect, and preventing any form of discrimination, harassment, or mistreatment.	Kamdhenu Limited is committed to safeguarding and enhancing its employees' fundamental human rights through the implementation of initiatives and policies that prioritize their well-being and dignity. Key measures include: i) Promoting an environment free from discrimination and harassment ii) Prohibiting child labor, forced labor, and human trafficking iii) Ensuring fair and equal salaries, 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 The Company also equips employees and workers with various tools to address any human rights complaints, reinforcing its commitment to upholding these essential principles.	

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**	⚠	Companies can retain clients by fostering strong relationships with them. By delivering exceptional customer service, attentively addressing their needs and concerns, and cultivating a sense of loyalty, businesses can ensure that their customers remain committed to purchasing their products or services.	Kamdhenu Limited has implemented a robust customer relationship management system to ensure comprehensive data management, including stringent data security and privacy safeguards. This system protects customer information and minimizes the risk of data breaches or unauthorized access. Additionally, the Company ensures continuous improvement in its customer relationship management by actively seeking customer feedback and identifying emerging customer needs.	👎
10	**Labor relations**	⚠	Establishing productive labor relations fosters a stable and engaged workforce, enhancing overall productivity. By fostering a supportive workplace environment, addressing employee concerns promptly, and ensuring fair compensation and benefits, companies can boost employee motivation and engagement. A positive reputation in labor relations also attracts top talent and enhances the Company's brand credibility.	Kamdhenu Limited maintains regular communication with its employees to address their concerns promptly and effectively. The Company has established clear channels for employees to report any issues they may encounter. Additionally, employees receive benefits such as health insurance and wages above the minimum requirement. Kamdhenu Limited ensures safe and healthy working conditions in compliance with industry standards and relevant laws, ensuring high levels of worker satisfaction.	👎
11	**Business ethics and compliance**	⚠	Adherence to compliance and corporate ethics is of paramount importance for safeguarding an organization's reputation. Companies that prioritize ethical behavior and regulatory compliance tend to earn the trust and respect of customers, employees, investors, and other stakeholders. This commitment enhances their brand image and expands their market share. Conversely, failure to comply with regulations can lead to legal penalties, fines, and damage to reputation, underscoring the importance of rigorous adherence to ethical standards and regulatory requirements.	To uphold robust compliance and ethical standards, Kamdhenu Limited has enacted comprehensive code of conduct policies covering critical areas such as conflict of interest, bribery, corruption, and confidentiality, among others. The Company remains committed to conducting regular training and communication initiatives to ensure that all staff are well-informed and understand these policies thoroughly. Additionally, Kamdhenu Limited has implemented a confidential and anonymous reporting system, the Whistleblower Mechanism, enabling employees and stakeholders to report any suspected ethical breaches securely.	👎

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 are essential for fostering transparency, accountability, and prudent financial management within organizations. In the steel industry, where market volatility, regulatory shifts, and supply chain disruptions pose significant risks, effective corporate governance practices play a crucial role. They enable organizations to adeptly identify, manage, and mitigate these challenges, ensuring resilience and sustainable growth amid dynamic market conditions.	Kamdhenu Limited has established a comprehensive policies and procedures to ensure responsible and ethical management of the organization. Maintaining transparency and effective communication with stakeholders is critical for managing governance risks. The Company achieves this through timely and accurate financial reporting, transparent disclosure of relevant information, and strict adherence to regulatory requirements. Additionally, robust risk management processes and controls are maintained to detect and mitigate any present or future threats.	👎
13	**Stakeholder engagement**	💡	Engaging with stakeholders enables organizations to gain deeper insights into their needs, concerns, and expectations. This interaction facilitates the development of products and services that align with customer expectations, improves the organization's reputation among stakeholders, and effectively addresses important social and environmental concerns.	-	👍

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/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**
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 major player in the steel industry, Kamdhenu Limited recognizes the importance of establishing quantifiable goals to monitor its adherence to the principles of the National Guidelines for Responsible Business Conduct (NGRBC). In this initial phase of integrating ESG principles, the Company plans to set its objectives and targets for the upcoming reporting period. Emphasizing the integration of ESG initiatives with its fundamental business objectives, Kamdhenu Limited remains firm in its dedication to implementing an extensive ESG strategy that promotes sustainability and delivers long-term 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

Kamdhenu Limited, one of the top manufacturers in the TMT steel market, has consistently operated with fairness, accountability and transparency since its inception. Renowned for its initiatives promoting inclusive growth and sustainable livelihoods, the Company embodies the principles of 'Good Corporate Citizenship'. This ethos centers on sustainability and community impact, underpinned by a holistic strategy integrating Environmental, Social, and Governance (ESG) principles across its operations. Kamdhenu Limited's strategic pillar of 'Corporate Citizenship' aims to influence the value chain positively and benefit key stakeholders.

The Company endeavors to set industry benchmarks in safety, health, and environmental stewardship. Kamdhenu Limited continuously enhances its standards to maximize value and optimize costs for its products and solutions. The Business Responsibility Sustainability Report outlines the Company's approach to delivering long-term value for all stakeholders.

Kamdhenu Limited has implemented several ESG initiatives to promote sustainable practices and corporate responsibility. These measures include phasing out coal from manufacturing processes, developing wind energy

infrastructure to offset greenhouse gas (GHG) emissions, and providing comprehensive employee benefits to enhance employee well-being.

Furthermore, the Company's commitment to product quality is demonstrated by its accreditation from prestigious organizations such as the BIS (Bureau of Indian Standards) and the ISO (International Organization for Standardization). These certifications affirm that the Company's products meet rigorous industry standards, ensuring customer satisfaction through superior quality options.

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

At the highest level, under the leadership of the Chairman & Managing Director, Shri Satish Kumar Agarwal, the Board of Directors of the Company is responsible for implementing and overseeing 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 of Kamdhenu Limited continuously monitor various aspects of the Company's social, environmental, governance, and economic responsibilities. Annually, the entire Board of Directors reviews the Company's business responsibility and sustainability performance.

Shri Satish Kumar Agarwal, Chairman & Managing Director, oversees the strategy and implementation of Kamdhenu Limited's ESG framework. The Company's business responsibility performance is assessed by the following Board 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.	Description of other committee for performance against above policies and follow up action	-								
c.	Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances	Director								
d.	Description of other committee for compliance with statutory requirements of relevance to the principles and rectification	-								

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.	Description of other committee for performance against above policies and follow up action	-								
c.	Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances	Quarterly								
d.	Description of other committee for compliance with statutory requirements of relevance to the principles and rectification	-								
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 should follow ethical business practices and adhere to high standards of integrity. They should also be transparent about their activities, operations, and financial reporting, as well as be accountable for their actions).

ESSENTIAL INDICATORS

1. Percentage coverage by training and awareness 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
Board of Directors	8	Kamdhenu Limited conducts ongoing familiarization programs for its Directors, as mandated under the SEBI Listing Regulations. Additionally, the Company ensures the continuous engagement of Directors, KMPs, and Senior Management Personnel in discussions concerning: • Industry Update • Business Models • Risk Factors, Mitigation and Management • Governing Regulations • ESG • Safety, Health, Environment, Business Governance and Operations • Prohibition of Insider Trading	100%
Key Managerial Personnel	4	Kamdhenu Limited regularly conducts familiarization programs for its Directors, as mandated by SEBI Listing Regulations. The Company's continuous involvement of Directors, KMPs, and Senior Management Personnel in discussions pertaining to: • Industry Update • Business Models • Risk Factors, Mitigation and Management • Governing Regulations • ESG • Safety, Health, Environment, Business Governance and Operations • Prohibition of Insider Trading	100%

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
Employees other than BOD and KMPs*	6	• Prohibition of Insider Trading • Prevention of Sexual Harassment at the Workplace • Data Privacy • General Safety Awareness • Leadership & Ownership • Training on Structural Digital Database	70.10%
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	68.79%

* This training is exclusively for permanent employees and workers.

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 monetory cases only)	Brief of the case	Has an appeal been preferred? (Yes/No)
Penalty/Fine	Nil	Nil	Nil	Nil	Nil
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	Nil	Nil	Nil	Nil
Punishment	Nil	Nil	Nil	Nil

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

Case details	Name of the regulatory/enforcement agencies/judicial institutions
Nil	Nil

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

YES

If yes, provide details in brief

Kamdhenu Limited upholds a rigorous Code of Conduct that strictly prohibits the offering or acceptance of gifts, entertainment, or any personal benefit that could influence or appear to affect business decisions. This Code, emphasizing ethics, transparency and personal accountability, is publicly available on the Company's website at: https://www.kamdhenulimited.com/code-conduct.php. The Company's core values underscore its commitment to maintaining robust corporate governance standards across all operations. Kamdhenu Limited opposes bribery and corruption, fostering fair, transparent, and professional relationships with lenders, borrowers, shareholders, and stakeholders alike.

In adherence to governmental and regulatory guidelines, Kamdhenu Limited guarantees complete transparency and accountability in all business processes. Management takes violations of Company policies seriously and enforces appropriate disciplinary actions when necessary.

Kamdhenu Limited's comprehensive Code of Conduct applies to the Board of Directors and Senior Management, Key Managerial Personnel, and all other individuals associated with the Company. It mandates adherence to work ethics, honesty, and integrity in every aspect of operations, prohibiting any form of bribery, kickbacks or corruption—directly or through third parties.

Aligned with India's anti-bribery and anti-corruption laws, Kamdhenu Limited's policies, including the Code of Conduct and Whistle-Blower Policy, exemplify its commitment to upholding the highest ethical standards. The Company fosters a culture of integrity and fairness, implementing effective measures to identify, prevent, and combat bribery and corruption in all its forms.

If yes, provide a web link to the policy, if available - web link anti-corruption or anti-bribery policy is place

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



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

Case details	FY 2023-24		FY 2022-23	
	Number	Remark	Number	Remark
Number of complaints received in relation to issues of conflict of interest of the Directors	0	-	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.

NA

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

Particular	FY 2023-24	FY 2022-23
Number of days of accounts payables	15	12

9. Open-ness of business

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

Parameter	Metrics	FY 2023-24	FY 2022-23
Concentration of purchases	a. Purchases from trading houses as % of total purchases	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	78.52%	79.11%
	b. Number of dealers/distributors to whom sales are made	44	49
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	70.83%	65.66%
Share of RPTs in	a. Purchases (Purchases with related parties/ Total purchases)	Nil	Nil
	b. Sales (Sales to related parties/Total sales)	Nil	Nil
	c. Loans & advances (Loans & advances given to related parties/Total loans & advances)	Nil	Nil
	d. Investments	Nil	Nil

LEADERSHIP INDICATORS

1. Awareness programs conducted for value chain partners on any of the principles during the financial year:

Total number of awareness programs held	Topics/principles covered under the training	Percentage of value chain partners covered (by value of business done with such partners) under the awareness programs
-	-	-

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

YES

If yes, provide details of the same.

In accordance with Regulation 26(3) of SEBI Listing Regulations, Kamdhenu Limited has established a Code of Conduct for its Board members and Senior Management Personnel to ensure transparent and efficient business operations, free from any personal conflict of interest with the Company's interests. Annually, Directors, Key Managerial Personnel, and other Senior Management must disclose any material interest, direct or indirect, in transactions or matters affecting the Company. All necessary approvals are obtained before engaging in transactions with such entities, as required by applicable laws.

The Company confirms that all Board members and Senior Management Personnel have affirmed compliance with the Code of Conduct for FY 2023-24. The declaration to this effect, provided by Shri Satish Kumar Agarwal, Chairman & Managing Director, is included in the Corporate Governance Report. The Code of Conduct is accessible on the Company's website at: https://www.kamdhenulimited.com/code-conduct.php.

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 INDICATOR

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

Sr. no.	Particular	FY 2023-24	FY 2022-23	Details of improvements in environmental and social impacts
1	R&D	100%	100%	-
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

Plastics (including packaging)	E-waste	Hazardous waste	other waste
(a)	(b)	(c)	(d)

Kamdhenu Limited refrains from using plastic packaging for its products and maintains a strict policy of zero hazardous waste generation. Any non-hazardous waste produced is stored and processed in accordance with industry standards and regulatory compliance. Additionally, the Company employs efficient incineration methods to minimize waste disposal.

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	393	393	100	393	100	0	0	0	0	0	0
Female	15	15	100	15	100	15	100	0	0	0	0
Total	**408**	**408**	**100**	**408**	**100**	**15**	**100**	**0**	**0**	**0**	**0**

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)
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 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 workers											
Male	141	141	100	141	100	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	**141**	**141**	**100**	**141**	**100**	**0**	**0**	**0**	**0**	**0**	**0**
Other than permanent workers											
Male	173	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	**173**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

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

	FY 2023-24	FY 2022-23
Cost incurred on well-being measures as a % of total revenue of the Company	0.05%	0.06%

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

PF

FY 2023-24			FY 2022-23		
No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
100%	100%	Y	100%	100%	Y

Gratuity

FY 2023-24			FY 2022-23		
No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
100%	100%	Y	100%	100%	Y

ESI

FY 2023-24			FY 2022-23		
No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
4.65%	35.46%	Y	1.72%	47.29%	Y

Others – Leave encashment

FY 2023-24			FY 2022-23		
No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
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 Limited ensures equal opportunities for all its employees and eligible applicants, unequivocally rejecting discrimination based on race, caste, religion, color, marital status, gender, sexual orientation, age, nationality, ethnic origin, disability or any other protected category under applicable laws. Policies and guidelines reflecting these principles can be accessed on Kamdhenu Limited's website 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	NA			
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.

Permanent workers	Other than permanent workers	Permanent employees	Other than permanent employees

If yes, then give details of the mechanism in brief — **YES**

Kamdhenu Limited places a strong focus on the invaluable contributions of its employees to the Company's achievements. Committed to nurturing a secure and supportive workplace environment, the Company has implemented a comprehensive occupational health and safety policy across all its facilities. This policy not only fosters safety awareness but also ensures strict adherence to industry-leading safety standards.

Transparency and openness are core values embedded in Kamdhenu Limited's organizational culture at every level. The Company's 'Open Door' policy encourages employees to freely voice their concerns to their reporting managers, senior management, or directly to the Human Resources department or Chairman of the Audit Committee, particularly regarding instances of fraud or unethical behavior.

Furthermore, Kamdhenu Limited's Whistle-Blower Policy empowers employees to report any suspected or actual misconduct anonymously. Stakeholders also have electronic avenues available to address grievances through email or the SCORES Platform.

In addition to fostering a respectful workplace environment, the Company has established a robust Policy on the Prevention of Sexual Harassment, supported by an Internal Complaints Committee dedicated to promptly and impartially addressing such matters. Regular awareness sessions ensure that employees are well-informed about the policy's provisions and the Sexual Harassment of Women at Workplace (Prevention, Prohibition, and Redressal) Act, 2013.

Aligned with its firm commitment to safety, Kamdhenu Limited prioritizes behavioral safety initiatives and conducts routine walkthrough audits and safety improvement projects to mitigate hazards. Continuous training and skill development workshops are integral, emphasizing safety awareness and compliance with workplace safety measures from the outset of employment and throughout tenure.

Kamdhenu Limited encourages every member of its workforce to proactively report unsafe conditions to their managers and prioritize safety vigilance at all times in the workplace.

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

Category	FY 2023-24			FY 2022-23		
	Total employees/ workers in respective category (A)	No. of employees/ workers in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees/ workers in respective category (C)	No. of employees/ workers in respective category, who are part of association(s) or Union (D)	% (D/C)
Total permanent employees						
Male	393	0	0	NIL		
Female	15	0	0			

Category	FY 2023-24			FY 2022-23		
	Total employees/ workers in respective category (A)	No. of employees/ workers in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees/ workers in respective category (C)	No. of employees/ workers in respective category, who are part of association(s) or Union (D)	% (D/C)
Total permanent workers						
Male	141	0	0	NIL		
Female	0	0	0			

8. Details of training given to employees and workers:

Category	FY 2023-24					FY 2022-23				
	Total (A)	On health and safety measures		On skill upgradation		Total (D)	On health and safety measures		On skill upgradation	
		Number (B)	% (B/A)	Number (C)	% (C/A)		Number (E)	% (E/D)	Number (F)	% (C/D)
Employees										
Male	393	360	91.60%	90	22.90%	395	395	100%	76	19.24%
Female	15	15	100%	10	2.45%	11	11	100%	5	45.45%
Total	**408**	**375**	**91.91%**	**100**	**24.50%**	**406**	**406**	**100%**	**81**	**19.95%**
Workers										
Male	141	141	100%	141	100%	235	235	100%	0	0%
Female	0	0	0%	0	0%	0	0	0%	0	0%
Total	**141**	**141**	**100%**	**141**	**100%**	**235**	**235**	**100%**	**0**	**0%**

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

Category	FY 2023-24			FY 2022-23		
	Total (A)	No. (B)	% (B/A)	Total (D)	No. (E)	% (E/D)
Employees						
Male	393	393	100%	395	395	100%
Female	15	15	100%	11	11	100%
Total	**408**	**408**	**100%**	**406**	**406**	**100%**
Workers						
Male	141	141	100%	235	235	100%
Female	0	0	0%	0	0	-
Total	**141**	**141**	**100%**	**235**	**235**	**100%**

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 Limited has implemented an Occupational Health and Safety Management System (OHSMS) across its manufacturing facilities and offices. Aligned with ISO 45001:2018, the global benchmark for Occupational Health and Safety standards, the Company emphasizes employee involvement as crucial to sustained success.

The Company's OH&S Management is effective, efficient, and integrated, designed to proactively prevent accidents and safeguard employee well-being. Furthermore, the Company prioritizes both the physical and mental health of the Company's workforce through regular training and workshops, ensuring a safe and supportive environment for all.

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 ISO standard implementation, robust procedures for Hazard Identification and Risk Assessment (HIRA) have been thoughtfully developed and implemented across the Company's business units. HIRA is conducted comprehensively for both routine and non-routine tasks, engaging operational personnel in identifying work-related hazards. These identified risks are documented, and control measures are strategically devised in accordance with the hierarchy of controls.

The Company's Corrective and Preventive Action Tracker proactively identifies safety concerns in high-risk operations, swiftly deploying engineering controls to mitigate potential risks. A functional team evaluates high-risk activities and implements appropriate controls to minimize potential hazards. Regular 'Behavioral Based Safety' trainings are conducted to enhance employee awareness and ensure adherence to safe work practices, reinforcing Kamdhenu Limited's commitment to maintaining a secure and productive workplace environment.

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

YES

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

YES

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

Safety incident/number	Category*	FY 2023-24	FY 2022-23
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	0	0
Total recordable work-related injuries	Employees	0	0
	Workers	0	0
No. of fatalities	Employees	0	0
	Workers	0	0

Safety incident/number	Category*	FY 2023-24	FY 2022-23
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 work place.

Kamdhenu Limited carefully constructs its plants, infrastructure, and manufacturing equipment to comply with rigorous regulatory standards for workplace safety and health, adhering to both Indian and international norms. The Company is deeply committed to enhancing the safety, health, and well-being of its employees, actively addressing health risks through strategic, evidence-based solutions. Kamdhenu Limited has launched a Zero Harm Culture (ZHC) campaign aimed at reducing safety hazards and promoting employee well-being. There are several initiatives and practices implemented by Kamdhenu Limited to ensure a safe and healthy workplace environment underpinned by the Zero Harm Culture movement. The Company's OH&S management system is aligned with ISO 45001:2018 standards. These measures include:

1. Conducting Fire Drills Hygiene Survey Safety Observation (SO)
2. Empowering safety officer
3. Reporting and investigating incidents
4. Implementing high risk standards measures
5. Deploying best safety practices and benchmarking, internal audits and external audits, legal and statutory compliance, among others

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

Working conditions

FY 2023-24			FY 2022-23		
Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
0	0	-	0	0	-

Health & safety

FY 2023-24			FY 2022-23		
Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
0	0	-	0	0	-

14. **Assessment for the year:**



*Internal assessment was conducted for the pertinent issues.

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.**

There were no cases where corrective action was needed.

LEADERSHIP INDICATORS

1. **Does the entity extend any life insurance or any compensatory package in the event of death of**

(A) **Employees (Y/N)**

YES

(B) **Workers (Y/N)**

YES

2. **Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners:** NA

3. **Provide the number of employees/workers having suffered high consequence work-related injury/ill-health/fatalities (as reported in Q11 of Essential Indicators above), who have been are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:**

Particular	Total no. of affected employees/workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2023-24	FY 2022-23	FY 2023-24	FY 2022-23
Employees	0	0	0	0
Workers	0	0	0	0

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 Limited's business operations, influenced either positively or negatively by the Company's efforts or policies. The Company recognizes two primary categories of stakeholders: internal and external.

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

1. Shareholders/Investors
2. Lenders
3. Suppliers and contractors
4. Employees and workers
5. Customers
6. Communities
7. Franchisee partners
8. Regulators and statutory authorities
9. Local community, especially residents near the Company's steel mill location

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	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
Investor/ Shareholders	No	E-mail, newspapers, and website, among others	Quarterly and annually	Announcing the financial results to the shareholders and investors through dividends, 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 informing them about material developments and information, business activity, new initiatives, and schemes, among others.

Stakeholder group	Whether identified as vulnerable & 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
Lenders	No	Other	Others	Engaging with lenders serves the purpose of evaluating and establishing a borrower's creditworthiness, governance practices, ratings, and other relevant factors.
Suppliers and contractors	No	Other (regular vendor meetings)	Quarterly and annually	Executing brand promotion, marketing initiatives and expanding the network.
Employees and workers	No	E-mails, SMS, group meetings, and website, among others	Half Yearly	Fostering a collaborative environment and 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 Kamdhenu Limited's guidelines and promotes compliance with established practices.
Customers	No	Other (regular vendor meetings)	Quarterly	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.
The community in general and the local population in the area where the steel plant of Kamdhenu Limited is located	No	Other (The Company organizes various social initiatives like plantations, blood and donation camps, among others.)	Annually	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	Other (various dealer meetings)	others	• 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.

Stakeholder group	Whether identified as vulnerable & 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 & statutory authorities	No	E-mails, website, newspapers and regular filings	Quarterly	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 favorable policies that support their operations and overall 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 2023-24			FY 2022-23		
	Total (A)	No. of employees/ workers covered (B)	% (B/A)	Total (C)	No. of employees/ workers covered (D)	% (D/C)
Employees						
Permanent	408	408	100%	406	406	100%
Other than permanent	0	0	0%	0	0	0%
Total employees	**408**	**408**	**100%**	**406**	**406**	**100%**
Workers						
Permanent	141	97	68.79%	148	148	100%
Other than permanent	173	0	0%	87	87	100%
Total workers	**314**	**97**	**30.89%**	**235**	**235**	**100%**

2. Details of minimum wages paid to employees and workers

Category	FY 2023-24					FY 2022-23				
	Total (A)	Equal to minimum wage		More than minimum wage		Total (D)	Equal to minimum wage		More than minimum wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent										
Male	393	0	0%	393	100%	395	0	0%	395	100%
Female	15	0	0%	15	100%	11	0	0%	11	100%
Total	**408**	**0**	**0%**	**408**	**100%**	**406**	**0**	**0%**	**406**	**100%**
Other than permanent										
Male	0	0	0%	0	0%	0	0	0%	0	-
Female	0	0	0%	0	0%	0	0	0%	0	-
Total	**0**	**0**	**0%**	**0**	**0%**	**0**	**0**	**0%**	**0**	**-**
Workers										
Permanent										
Male	141	0	0%	141	100%	148	0	0%	148	100%
Female	0	0	0%	0	-	0	0	0%	0	-
Total	**141**	**0**	**0%**	**141**	**100%**	**148**	**0**	**0%**	**148**	**100%**
Other than permanent										
Male	173	0	0%	173	100%	87	0	0%	87	100%
Female	0	0	0%	0	-	0	0	0%	0	-
Total	**173**	**0**	**0%**	**173**	**100%**	**87**	**0**	**0%**	**87**	**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 (BoD)*	7	28819200	1	NA**
Key Managerial Personnel***	5	28819200	0	0
Employees other than BoD and KMP	391	40050	15	42900
Workers	141	27915	0	0

*The median remuneration is calculated solely for the Executive Director employed throughout the entire FY 2023-24, specifically the Managing Director and Whole-Time Directors.

**Smt Pravin Tripathi, Independent Woman Director, has received remuneration solely in the form of sitting fees; therefore, the median calculation does not apply in her case.

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

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

5.47% FY 2023-24

4.98% FY 2022-23

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

Yes, POSH Committee and Whistle-Blower mechanism. Kamdhenu Limited takes human rights seriously and maintains a zero-tolerance policy towards 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 Limited firmly upholds the principles of humanity, dignity, and respect for all its employees and stakeholders. Kamdhenu Conglomerate has a wide presence throughout India, and its philosophy is that employee diversity enriches the organization. The Company that every human being is entitled to equality and non-discrimination. The Company respects human rights and is committed to ensuring their protection in accordance with its human rights policy. The Company's human rights policy outlines its stance on human rights issues such as non-discrimination, the prohibition of child and forced labor, freedom of organization, and the right to collective bargaining. Kamdhenu Limited abides by all applicable national and municipal laws, as well as international standards. This is made possible by the Company's clearly established policies, initiatives, and grievance resolution processes.

There were no allegations of child labor, forced labor, involuntary labor, or discriminatory employment throughout the reporting year. The Company's policy displays its dedication to protecting and enhancing people's human rights while also promoting inclusivity, diversity, and equality.

Internal codes ban discrimination and harassment based on race, religion, gender, age, or national origin. It is applicable to the entire group of companies. The Code of Conduct enables employees and stakeholders to report violations and convey concerns in a secure and confidential environment.

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

Sexual harassment

FY 2023-24			FY 2022-23		
Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
0	0	-	0	0	-

Discrimination at workplace

FY 2023-24			FY 2022-23		
Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
0	0	-	0	0	-

Child labor

FY 2023-24			FY 2022-23		
Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
0	0	-	0	0	-

Forced labor/Involuntary labor

FY 2023-24			FY 2022-23		
Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
0	0	-	0	0	-

Wages

FY 2023-24			FY 2022-23		
Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
0	0	-	0	0	-

Other human rights related issues

FY 2023-24			FY 2022-23		
Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
0	0	-	0	0	-

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

Particulars	FY 2023-24	FY 2022-23
Total complaints reported under Sexual Harassment on 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 Limited values diversity and inclusion, fostering an environment where individuals can bring their authentic selves to work, contributing their unique talents, experiences, and perspectives. This inclusive culture drives the creation of exceptional value for all stakeholders. The Company's policy framework guarantees equality and non-discrimination for all, regardless of gender, religion, caste, color, age, community, physical ability, or gender orientation.

To uphold these values, Kamdhenu Limited has established an Internal Committee dedicated to handling cases of sexual harassment and discrimination. This Committee takes decisive action to protect every complainant, ensuring the anonymity and confidentiality of all complaints. To further promote a safe and respectful workplace, regular awareness and training sessions are conducted, keeping staff well-informed about issues related to sexual harassment and the redressal system. In addition, the Company has implemented a robust Whistle-Blower Policy, offering significant protections.

- Whistle-blower complaints are treated as protected disclosures, with the option for the complainant to remain anonymous
- The investigating officer is mandated to safeguard the whistle-blower's identity
- Whistle-blowers are protected from any adverse action, including but not limited to harassment, unfair termination, demotion, suspension, and biased behavior

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

No

10. **Assessments for the year:**

Name of the assessment

Child labor	Forced/ involuntary labor	Sexual harassment	Discrimination at workplace	Wages	Others – please specify

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

100%

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

NA

LEADERSHIP INDICATORS

1. **Details of a business process being modified/introduced as a result of addressing human rights grievances/complaints.**

NA

2. **Details of the scope and coverage of any Human rights due-diligence conducted**

NA

3. **Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016? (Yes/No)**

YES

Kamdhenu Limited ensures that all its premises and offices are fully accessible to people who are differently abled, in strict accordance with the Rights of Persons with Disabilities Act, 2016. Embracing diversity and inclusion as a foundation of its corporate culture, Kamdhenu Limited infuses these principles into every aspect of its operations. Rooted in the core values of respect, this commitment not only fosters an inclusive environment but also brings the Company's purpose to life by empowering and supporting individuals of all abilities.

PRINCIPLE 6

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

(This principle emphasizes 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 2023-24	FY 2022-23
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)	98827.93 GJ	117634.17 GJ
Total fuel consumption (E)	1,73,641.32 GJ	233252.68 GJ
Energy consumption through other sources (F)	0	0
Total energy consumed from non-renewable sources (D+E+F)	**2,72,469.25 GJ**	**350886.85 GJ**
Total energy consumed (A+B+C+D+E+F)	**2,72,469.25 GJ**	**350886.85 GJ**
Energy intensity per lakh rupee of turnover (Total energy consumed/Revenue from operations) (in Lakhs)	**3.75**	**4.79**
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed/Revenue from operations adjusted for PPP)	**0.00086**	**0.00109**
Energy intensity in terms of physical output	**2.39**	**-**
Energy 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?

No

If yes, name of the external agency.

NA

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 2023-24	FY 2022-23
Water withdrawal by source (in kiloliters)		
(i) Surface water	-	
(ii) Groundwater	3050.937	2859.678
(iii) Third party water	307980	578771.55
(iv) Seawater/desalinated water	-	
(v) Others		
Total volume of water withdrawal (in kiloliters) (i + ii + iii + iv + v)	**311030.937**	**581631.228**
Total volume of water consumption (in kiloliters)	**311030.937**	**584331.228**
Water intensity per lakh rupee of turnover (Total water consumption/Revenue from operations) (in Lakhs)	**4.29**	**7.98**
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption/Revenue from operations adjusted for PPP)	**0.00098**	**0.00182**
Water intensity in terms of physical output	**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 2023-24	FY 2022-23
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 Limited'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 2023-24	FY 2022-23
NOx	Parts per million by volume	41.4	39.4
SOx	Parts per million by volume	37.4	35.3
Particulate matter (PM)	Parts per million by volume	94.8	94.8
Persistent organic pollutants (POP)			
Volatile organic compounds (VOC)			
Hazardous air pollutants (HAP)			
Others – Particulate matter (PM) (PM 2.5)	Parts per million by volume	53.2	55.1

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 2023-24	FY 2022-23
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	11,660.56	19000.01
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	19,655.78	26467.69
Total Scope 1 and Scope 2 emissions per lakh rupee of turnover (Total Scope 1 and Scope 2 GHG emissions/Revenue from operations) (In Lakhs)		0.43	0.62
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/Revenue from operations adjusted for PPP)		0.00009	0.00014
Total Scope 1 and Scope 2 emission intensity in terms of physical output		0.27	-
Total Scope 1 and Scope 2 emission 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? (Y/N)

No

If yes, name of the external agency.

NA

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

YES

If yes, then provide details.

Kamdhenu Limited operates with an installed capacity of 3.8 MW, supplying clean and renewable energy to the grid and government. This underscores the Company's strong commitment to reducing greenhouse gas emissions and fostering a more sustainable environment. By harnessing the power of wind, the Company not only generates electricity but also champions the cause of a greener and healthier planet.

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 2023-24	FY 2022-23
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. Please specify, if any. (G)	-	-
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	4,980.76	4547.96
Barring loss rolling mill	2,714.56	2201.45
W/s induction furnace R/R	779.21	711.68
Barring loss induction furnace	1,286.50	810.57
Total (A + B + C + D + E + F + G + H)	**9761.03**	**8271.66**
Waste intensity per lakh rupee of turnover (Total waste generated/Revenue from operations) (in Lakhs)	**0.13**	**0.11**
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated/Revenue from operations adjusted for PPP)	**0.00003**	**0.00002**
Waste intensity in terms of physical output	**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 2023-24	FY 2022-23
(i) Recycled	779.21	711.68
(ii) Re-used	-	-
(iii) Other recovery operations	6335.10	5671.11
Total	**7114.31**	**6382.79**

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

Category of waste	FY 2023-24	FY 2022-23
(i) Incineration	1874.57	1402.37
(ii) Landfilling	772.15	486.50
(iii) Other disposal operations	-	-
Total	**2646.72**	**1888.87**

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 Limited strictly follows efficient waste management procedures, adhering to stringent protocols for trash storage, handling, segregation, and disposal. Embracing sustainability at its core, the Company guarantees that metal scrap is sorted and repurposed through advanced incineration processes, significantly reducing waste and increasing resource efficiency. For other types of waste, Kamdhenu Limited partners with reputable third-party vendors to ensure responsible disposal, maintaining strict compliance with environmental regulations. This proactive approach not only aligns with legal standards but also contributes to 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 Chambers of Commerce & 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 Limited, as a responsible corporate citizen, is indomitable in its commitment to safeguarding the welfare and well-being of individuals, both physically and mentally, while upholding their human rights. The Company believes that enduring success is rooted in creating values that benefit shareholders and society at large. This value creation is underpinned by a solid foundation of compliance, a culture of respect, and a strong commitment to environmental and social sustainability.

Kamdhenu Limited's grievance redressal mechanism is integral to its societal initiatives, designed to actively solicit feedback and address any views, issues, complaints, or grievances from the community. To foster meaningful societal interaction, Kamdhenu Limited has deployed local employees who regularly visit communities, engaging with residents to understand and resolve their concerns. Through these proactive efforts, Kamdhenu Limited can affirm that no significant complaints have been received from the community.

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

Particular	FY 2023-24	FY 2022-23
Directly sourced from MSMEs/small producers	6.71%	6.13%
Directly from within India	93.29%	93.87%

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

Particular	FY 2023-24	FY 2022-23
Rural	-	-
Semi-urban	-	-
Urban	-	-
Metropolitan	9.57%	9.09%

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

LEADERSHIP INDICATORS

1. Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments (Reference: Question 1 of Essential Indicators above):

Details of negative social impact identified	Corrective action taken
NA	

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..	Delhi	NCR	0
2.	Rajasthan	Alwar	5,00,000
3.	Haryana	Gurugram	0

3. a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized/vulnerable groups? (Yes/No/NA)

No

b) From which marginalized/vulnerable groups do you procure?

NA

c) What percentage of total procurement (by value) does it constitute?

NA

4. Details of the benefits derived and shared from the intellectual properties owned or acquired by your entity (in the current financial year), based on traditional knowledge:

Sr. no.	Intellectual Property based on traditional knowledge	Owned/Acquired (Yes/No)	Benefit shared (Yes/No)	Basis of calculating benefit share
NA				

5. Details of corrective actions taken or underway, based on any adverse order in intellectual property related disputes wherein usage of traditional knowledge is involved.

Name of authority	Brief of the case	Corrective action taken
NA		

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	~200	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 provide safe, high-quality products and services, and ensure that they are marketed and sold ethically and responsibly. They should also be transparent about their products and services, and provide consumers with the information they need to make informed choices.)

ESSENTIAL INDICATORS

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

Kamdhenu's website, www.kamdhenulimited.com, provides comprehensive information about its products. The Company is dedicated to addressing client complaints with the utmost seriousness, believing that swift, transparent, and solution-oriented responses are essential for effective resolution.

To date, no complaints or concerns have been raised regarding the adverse impacts of Kamdhenu Limited's goods. Detailed information about their products is readily available on the Company's website at: www.kamdhenulimited.com. Kamdhenu Limited handles customer complaints with precision and care, with a dedicated team led by the Assistant Manager of Digital Marketing, ensuring each concern is followed up diligently. Customers can easily raise their concerns through the query section on the website.

For any inquiries or issues, customers can reach out via:

Telephone: 0124-4604595

E-mail: info@kamdhenulimited.com

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

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

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

Particular	FY 2023-24			FY 2022-23		
	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	-
Cyber-security	0	0	-	0	0	-
Delivery of essential services	0	0	-	0	0	-
Restrictive trade practices	0	0	-	0	0	-
Unfair trade practices	0	0	-	0	0	-
Other	0	0	-	0	0	-

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

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 holds the right to privacy in the highest regard. The Group understands the critical importance of safeguarding personal information, whether it be names, dates of birth, addresses, or any other details entrusted to them. All such data is treated with the utmost confidentiality and is only used for the specific business purposes for which it was intended, or as mandated by law. If it becomes necessary for the Kamdhenu Group to share personal information with their subsidiaries, business partners, or other relevant parties, it is done strictly to facilitate the intended business transaction. The Kamdhenu Group is firm in its commitment to the security and privacy of personal data, ensuring their practices align with the latest legal requirements.

Additionally, Kamdhenu Limited'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 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.

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

NA