



KL/SEC/2026-27/40
Date: 31st August, 2026

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

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

Subject: Submission of Business Responsibility and Sustainability Report of Kamdhenu Limited for the financial year 2025-26.

Dear Sir/ Madam,

Pursuant to Regulation 34(2)(f) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith, Business Responsibility and Sustainability Report of the Kamdhenu Limited for the financial Year 2025-26 which also forms a part of the Annual Report of the Company for the financial year 2025-26.

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: 2026.08.31
16:28:16 +05'30'

Khem Chand,
Company Secretary & Compliance Officer
FCS: 10065

Encl.: as above.

ANNEXURE II

Business Responsibility and Sustainability Report



Business Responsibility and Sustainability Reporting (BRSR) is the practice of companies disclosing information about their environmental, social, and governance (ESG) performance. It extends beyond financial reporting by providing 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, promoting greater transparency and accountability.

SECTION A

GENERAL DISCLOSURES

I. Details of the listed entity

Particulars		FY 2025-26
1	Corporate Identity Number (CIN) of the listed entity	L27101HR1994PLC092205
2	Name of the listed entity	KAMDHENU LIMITED
3	Year of incorporation	12 th September, 1994
4	Registered office address	2 nd Floor, Tower-A, Building No. 9, DLF Cyber City, Phase-III, Gurugram - 122 002, Haryana, India
5	Corporate address	2 nd Floor, Tower-A, Building No. 9, DLF Cyber City, Phase-III, Gurugram - 122 002, Haryana, India
6	Email	cs@kamdhenulimited.com
7	Telephone	0124-4604500
8	Website	www.kamdhenulimited.com
9	Financial year for which reporting is being done	FY 2025-26
10	Name of the stock exchange(s) where shares are listed	- National Stock Exchange of India Limited - BSE Limited
11	Paid-up capital	₹ 28,18,83,000 as of 31 st March, 2026 (28,18,83,000 equity shares of face value of ₹ 1 each)
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Shri Harish Kumar Agarwal Chief Financial Officer & Head - Legal Telephone: 0124-4604500 Email: hkagarwal@kamdhenulimited.com
13	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e., only for the entity) or on a consolidated basis (i.e., for the entity and all the entities which form a part of its consolidated financial statements, taken together)	The disclosures in this report are made on a 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	76.94%
2	Royalty from branding	Franchise-based business	22.85%

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	99.79%

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

Location	Number of plants	Number of offices	Total
			
National	1	1	2
International	0	0	0

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

Locations	Number
National (No. of states)	26
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 franchised operations across India. These products serve diverse industries, including automotive, engineering, manufacturing, and construction. The Company caters to individual home builders, dealers, real estate developers, and infrastructural firms through a large 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)	476	461	96.85%	15	3.15%
2	Other than permanent (E)	-	-	-	-	-
3	Total employees (D + E)	476	461	96.85%	15	3.15%



WORKERS

Sr. no.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
4	Permanent (F)	142	142	100%	0.00%	0.00%
5	Other than permanent (G)	171	171	100%	0.00%	0.00%
6	Total workers (F + G)	313	313	100%	0.00%	0.00%

b. Differently abled employees and workers:



DIFFERENTLY ABLED EMPLOYEES

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



DIFFERENTLY ABLED WORKERS

Sr. no.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
4	Permanent (F)	0	0	0	0	0
5	Other than permanent (G)	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	8	1	12.50%
Key Management Personnel	5	0	0.00%

22. Turnover rate for permanent employees and workers

(Disclose trend for the past three years)

		Male	Female	Total
FY 2025-26 (Turnover rate in current FY)	Permanent employees	15.75%	29.63%	16.17%
	Permanent workers	23.86%	0.00%	23.86%

FY 2024-25 (Turnover rate in previous FY)	Permanent employees	22.28%	37.04%	22.75%
	Permanent workers	28.87%	0.00%	28.87%

FY 2023-24 (Turnover rate in the year prior to the previous FY)	Permanent employees	23.86%	15.38%	23.59%
	Permanent workers	30.45%	0.00%	30.45%

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

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

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

VI. CSR Details

24.

(i) Whether CSR is applicable as per Section 135 of Companies Act, 2013: (Yes/No) Yes	a. Turnover (in ₹ Lakhs) 76,339.49	b. Net worth (in ₹ Lakhs) 39,636.50
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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 2025-26 (Current Financial Year)			FY 2024-25 (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	NA	0	0	NA
 Investors (other than shareholders)	Yes	0	0	NA	0	0	NA
 Shareholders	Yes	2	0	NA	24	0	NA



Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No)*	FY 2025-26 (Current Financial Year)			FY 2024-25 (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
 Employees and workers	Yes	0	0	NA	0	0	NA
 Customers	Yes	0	0	NA	0	0	NA
 Value chain partners	Yes	0	0	NA	0	0	NA
 Other (please specify)	Yes	0	0	NA	0	0	NA

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

Stakeholder group from whom complaint is received	Web link for grievance policy
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The Company's Code of Conduct, policies and grievance redressal mechanisms for shareholders, employees, workers, customers, and value chain partners, are available on its website at: www.kamdhenulimited.com/code-conduct.php

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

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

Opportunity 
Risk 
Negative 
Positive 

Sr. no.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Waste management		Steel production is a resource-intensive business making optimal resource use essential for controlling costs and protecting the environment. Implementing effective waste and energy management solutions can reduce waste and improve efficiency, resulting in significant cost savings.	- Prioritized waste management in steel production through recycling, employing licensed recyclers, and collecting/supplying waste zinc, thereby reducing the dangers associated with direct disposal, and promoting industry sustainability - Established clear garbage collection, storage, and disposal procedures	
2	Emissions and pollutants		The steel industry's use of fossil fuels in manufacturing causes significant air pollution and greenhouse gas emissions. These emissions cause environmental issues such as climate change, acid rain, and smog production. At the same time, steel mill emissions pose significant dangers to human health and safety, especially for workers near the facility.	- Reduced greenhouse gas emissions by complying with CPCB requirements and substituting coal with LSHS fuel - Used an induction furnace to reduce electricity consumption and promote greener processes - Leveraged alternative energy sources, including a 3.8 MW wind energy facility, to reduce overall greenhouse gas emissions	
3	Water and wastewater management		Water use can significantly impact the environment, particularly when effluent are discharged into water bodies. The steel industry's high water consumption also raises concerns about water scarcity in several locations globally. Effective water management strategies are therefore crucial to reducing water consumption and minimizing the impact on local water resources.	- Implemented an Effluent Treatment Plant at the manufacturing facility to treat wastewater for applications such as plant irrigation - Reduced overall water consumption through wastewater purification and reuse	



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 industry's significant energy consumption is a key factor in greenhouse gas emissions and climate change. Reducing energy consumption can help lower the sector's environmental footprint and contribute to climate change mitigation.	- Developed energy management strategies to improve energy efficiency - Offset non-renewable energy consumption by installing wind energy capacity - Eliminated coal use at the manufacturing plant, reducing dependence on non-renewable energy sources - Pursued alternate energy sources actively to reduce environmental impact	
5	Occupational health and safety		Steel production involves potential dangers, including extreme temperatures, hazardous chemicals, heavy machinery, and the risk of falling objects. Establishing robust occupational health and safety measures are therefore vital for reducing the likelihood of accidents and injuries while promoting a secure workplace for employees. These protocols are necessary for mitigating health risks and protecting the well-being of workers.	- Prioritized employee safety and stakeholder well-being by implementing environmental, health, and safety policies and procedures across operations - Promoted safe practices and working environments by offering healthcare, material handling instruction, and Personal Protective Equipment (PPE) to employees - Maintained an on-site ambulance for urgent hospital care for human health concerns and undertook health and safety audit to identify risks	
6	Community relations		Steel producers rely on the support and collaboration of local community to implement safe and responsible operational practices. Developing trust and a good relationship with local residents is vital for securing a social license to operate. Strong community relations also support the attraction and retention of qualified local workers.	NA	

Sr. no.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
7	Employee satisfaction and retention		High employee turnover can incur significant expenses for manufacturing companies, necessitating ongoing recruitment and training of new staff. Effective employee satisfaction and retention strategies can reduce turnover and related costs while leading to cost savings and enhanced overall productivity.	NA	
8	Human rights		The manufacturing sector has a vital role in safeguarding human rights and ensuring that its activities do not infringe upon these essential principles. This obligation extends to workers, consumers, suppliers, and the surrounding community. Promoting human rights is crucial for improving worker welfare, which entails offering safe working environments, treating employees respectfully, and avoiding any form of discrimination, harassment, or abuse.	- Promoted a discrimination-free atmosphere and addressed harassment - Prohibited child labor, forced labor, and human trafficking - Ensured fair and equal wages, benefits, and working conditions in compliance with local legislation - Provided a safe working environment and conducted human rights due diligence to identify risks and implement corrective measures - Established mechanisms for employees and workers to raise human rights complaints, reinforcing the Company's commitment to maintaining these standards	
9	Customer relationship management		Strong client relationships can support customer retention. Providing excellent customer service, addressing customer needs and concerns, and fostering loyalty can help companies retain consumers.	- Established a customer relationship management system with strict data security and privacy safeguards to protect consumer information, and reduce the risk of data breaches and unauthorized access - Strengthened customer relationships by continuously soliciting feedback and identifying emerging need	



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)
10	Labor relations		Strong labor relations contribute to a steady and engaged workforce, increasing overall productivity. Companies can strengthen employee motivation and engagement by creating a friendly environment, addressing issues promptly, and providing fair salaries and benefits. A positive reputation in labor relations can also attract top personnel and strengthen the Company's brand credibility.	- Maintained regular communication with employees to address their concerns immediately and effectively - Provided clear channels for employees to report workplace concerns - Offered benefits including health insurance and salaries above the minimum required - Ensured safe and healthy working conditions in accordance with industry norms and regulations, resulting in high worker satisfaction	
11	Business ethics and compliance		Compliance and business ethics are crucial for maintaining an organization's reputation. Companies that value ethical behavior and regulatory compliance gain the trust and respect of consumers, employees, investors, and stakeholders. This commitment improves their brand image and increases market share. Conversely, non-compliance with rules can result in legal penalties, fines, and reputational damage, emphasizing the importance of ethical standards and regulatory obligations.	- Established a comprehensive Code of Conduct to uphold ethical standards and ensure regulatory compliance, with well-defined procedures addressing conflicts of interest, bribery, corruption, and confidentiality - Conducted regular training and maintained effective communication to ensure employees understand established policies - Instituted a robust Whistleblower Mechanism providing employees and stakeholders with a secure and confidential channel to report suspected ethical violations	



Sr. no.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
12	Corporate governance		Strong corporate governance principles promote openness, accountability, and sound financial management. Effective corporate governance is critical in the steel business, which faces risks from market volatility, regulatory shifts, and supply chain disruptions. Robust governance and risk management practices help companies identify, manage, and mitigate these risks, supporting resilience and long-term growth in evolving markets.	- Implemented comprehensive policies and procedures to promote responsible and ethical organizational management - Strengthened transparency and stakeholder communication through timely and accurate financial reporting, transparent disclosure of material information, and rigorous compliance with applicable regulatory frameworks - Established strong risk management systems and internal controls to identify, assess, and mitigate existing and potential risk	
13	Stakeholder engagement		Engaging with stakeholders enables organizations to better understand their needs, concerns, and expectations. This engagement supports the development of products and services that meet customer expectations, strengthens stakeholder relationships, and helps address social and environmental concerns.	NA	



**SECTION B****MANAGEMENT AND PROCESS DISCLOSURES**

This section is aimed at helping businesses demonstrate the structures, policies and processes put in place 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 leading entity in the steel industry, Kamdhenu Limited recognizes the importance of setting measurable targets. These targets will enable the Company to effectively monitor progress in adhering to the principles of the National Greenhouse and Energy Reporting Business Responsibility and Sustainability Code. At this initial stage of ESG integration, the Company is actively working toward formulating defined objectives and targets for the upcoming reporting period. Accordingly, Kamdhenu remains focused on developing a comprehensive ESG strategy that aligns sustainability initiatives with core business goals and creates long-term value to all stakeholders.								
6	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	NA								

Governance, leadership and oversight**7 Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)**

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

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

To advance these commitments, the Company has implemented a range of ESG initiatives, including eliminating coal from manufacturing processes, developing wind energy infrastructure to offset greenhouse gas (GHG) emissions, and introducing employee-centric welfare programs to enhance well-being. Its commitment to quality is further demonstrated through certifications from the Bureau of Indian Standards (BIS) and the International Organization for Standardization (ISO), supporting the delivery of high-quality, compliant products.

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

At the highest level, under the leadership of the Chairman and 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 at Kamdhenu Limited actively oversee the Company's performance across social, environmental, governance, and economic dimensions. As part of the governance framework, the full Board conducts an annual review of the Company's business responsibility and sustainability initiatives.

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

- (i) Corporate Social Responsibility Committee
- (ii) Stakeholders' Relationship Committee
- (iii) Risk Management Committee

10 Details of Review of NGRBCs by the Company

Subject for Review	Indicate whether review was undertaken by Director/Committee of the Board/any other Committee								
	P1	P2	P3	P4	P5	P6	P7	P8	P9
a. Performance against above policies and follow up action	Committee of the Board								
b. Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances	Director								

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



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

P1

P2

P3

P4

P5

P6

P7

P8

P9

The entity does not consider the Principles material to its business (Yes/No)

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)

NA

It is planned to be done in the next financial year (Yes/No)

Any other reason (please specify)

SECTION C

PRINCIPLE WISE PERFORMANCE DISCLOSURE

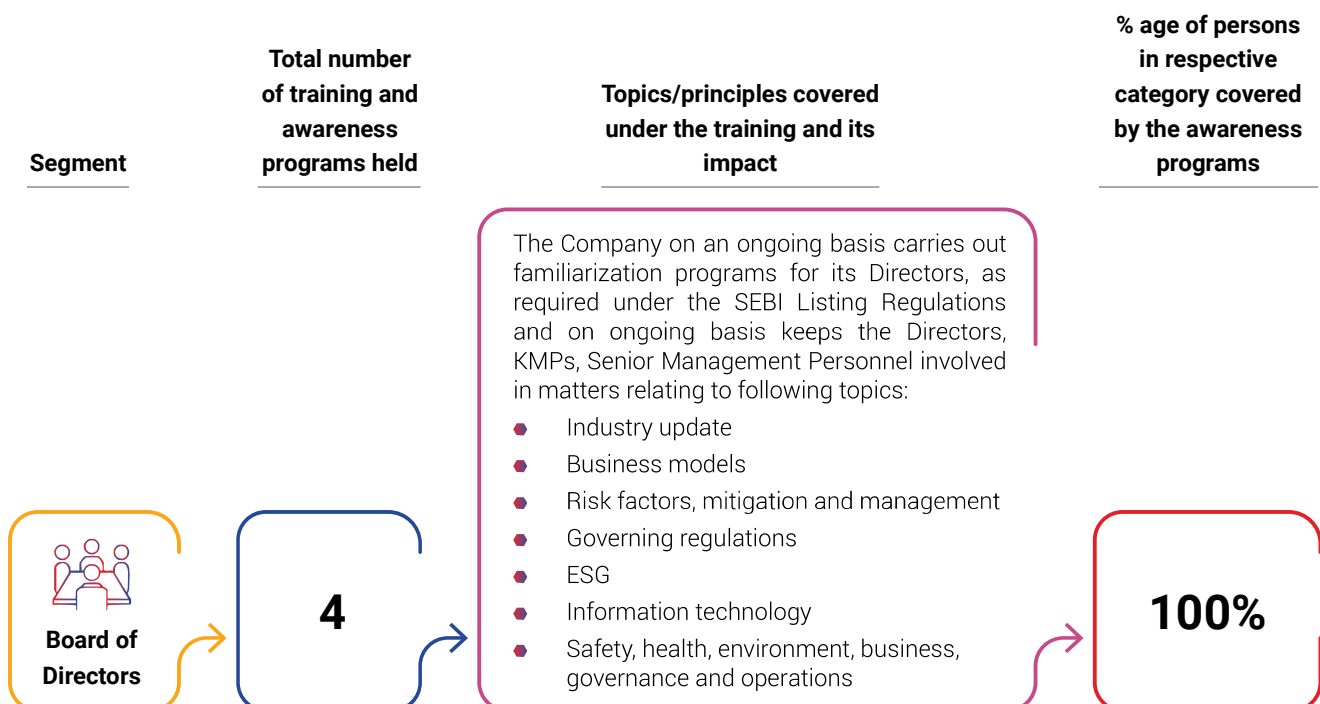
PRINCIPLE 1

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 are expected to uphold ethical business practices and high standards of integrity, while maintaining transparency in their activities, operations, and financial reporting. They should also remain 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	% age of persons in respective category covered by the awareness programs
 Key Managerial Personnel	4	The Company ensures the active and continuous involvement of its Directors, Key Managerial Personnel (KMPs), and Senior Management in deliberations related to: • Industry developments • Business models • Risk identification, mitigation, and management • Applicable regulatory frameworks • Environmental, Social, and Governance (ESG) considerations • Safety, health, environment, corporate governance, and operational matters • Professional Learnings and developments. • Prohibition of Insider Trading • Prevention of Sexual Harassment at the Workplace • Data privacy • General safety awareness • Leadership and ownership training on structural	100%
 Employees other than BOD and KMPs	5	• Prohibition of Insider Trading • Prevention of Sexual Harassment at the Workplace • Data privacy • General safety awareness • Leadership and ownership training on structural digital database	100%
 Workers	5	• ISO:9001-2015 awareness • Quality policy and key performance indicators • Work instructions • Calibrating measuring equipment • Housekeeping and general safety work instructions and procedures • Code of Conduct • Human rights • Data privacy	100%



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

Monetary					
Particular	NGRBC Principle	Name of the regulatory/enforcement agencies/judicial institutions	Amount (in ₹) (For monetary cases only)	Brief of the case	Has an appeal been preferred? (Yes/No)
Penalty/fine			NA		
Settlement			NA		
Compounding fee			NA		

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

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

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



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

YES

If yes, provide details in brief

Kamdhenu Limited has instituted a robust Code of Conduct that strictly prohibits the offering or acceptance of gifts, entertainment, or personal benefits that could unduly influence business decisions. The Code underscores the principles of ethics, transparency, and personal accountability. Upholding high standards of corporate governance remains a foundational principle applied across all business operations.

The Company is committed to fostering fair, transparent, and professional relationships with lenders, borrowers, shareholders, and other stakeholders. It maintains a zero-tolerance stance towards bribery and corruption and ensures compliance with applicable legal and regulatory requirements to promote transparency and accountability in all corporate activities. Any breach of the Company policies is treated with utmost seriousness, with appropriate disciplinary measures implemented when necessary.

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

The Code can be accessed at: <https://www.kamdhenulimited.com/code-conduct.php>

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

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

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

Particular	FY 2025-26	FY 2024-25
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 2025-26		FY 2024-25	
	Number	Remark	Number	Remark
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	-	0	-
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	-	0	-

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

During the reporting period, Kamdhenu Limited had no instances of fines, penalties, or actions initiated by regulators, law enforcement agencies, or judicial bodies against Kamdhenu Limited in relation to corruption or conflicts of interest. Accordingly, no corrective actions were required or undertaken.

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

Particular	FY 2025-26	FY 2024-25
Number of days of accounts payables	12	17

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 2025-26	FY 2024-25
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	73.47%	77.92%
	b. Number of dealers/distributors to whom sales are made	29	37
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	72.22%	67.99%



Parameter	Metrics	FY 2025-26	FY 2024-25
Share of RPTs in	a. Purchases (Purchases with related parties/ Total purchases)	0.03%	0.03%
	b. Sales (Sales to related parties/Total sales)	0.005%	0.04%
	c. Loans & advances (Loans & advances given to related parties/Total loans & advances)	Nil	Nil
	d. Investments	2.85%	Nil

PRINCIPLE 2

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

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

ESSENTIAL INDICATORS

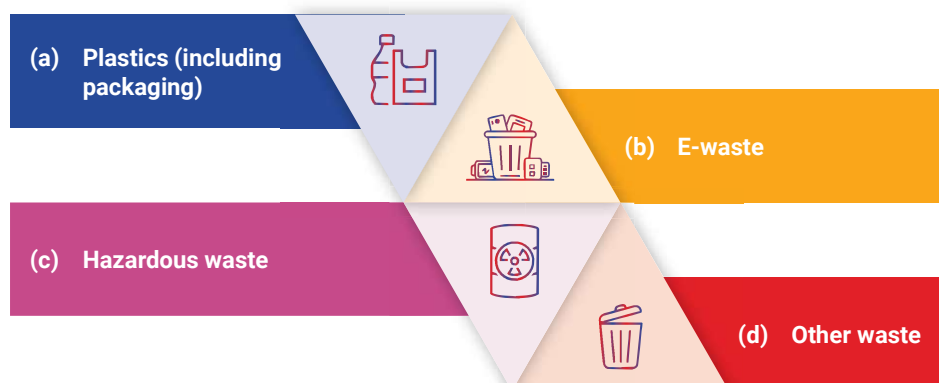
- Percentage of R&D and capital expenditure (capex) investments in specific technologies to improve the environmental and social impacts of product and processes to total R&D and capex investments made by the entity, respectively.**

Sr. no.	Particular	FY 2025-26	FY 2024-25	Details of improvements in environmental and social impacts
1	R&D	0.00%	0.00%	During FY 2025-26 and FY 2024-25, no specific R&D or capex initiatives were directed towards environmental or social impact improvements. However, potential investments are currently under evaluation to strategically align future initiatives with the organization's sustainability priorities.
2	Capex	0.00%	0.00%	

- Does the entity have procedures in place for sustainable sourcing? (Yes/No)**
No
 - 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



Kamdhenu Limited follows a zero-hazardous waste policy and does not use plastic packaging for its products. Non-hazardous trash is stored and treated in line with industry standards and regulatory requirements. Additionally, the Company uses efficient incineration processes to reduce 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 across 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	461	461	100%	461	100%	0	0	0	0	0	0
Female	15	15	100%	15	100%	15	100%	0	0	0	0
Total	476	476	100%	476	100%	15	3.15%	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	142	142	100%	142	100%	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	142	142	100%	142	100%	0	0	0	0	0	0

**Other than permanent workers**

Male	0	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0	0

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

	FY 2025-26	FY 2024-25
Cost incurred on well-being measures as a % of total revenue of the Company	0.09%	0.04%

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

FY 2025-26			FY 2024-25		
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 2025-26			FY 2024-25		
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 2025-26			FY 2024-25		
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.)
1.26%	100%	Y	1.17%	100%	Y



Others – leave encashment

FY 2025-26			FY 2024-25		
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%	N.A.	100%	100%	N.A.

**3. Accessibility of workplaces**

Are the premises/offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016?

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

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

Permanent workers



Other than permanent workers



Permanent employees



Other than permanent employees

Yes/No

If yes, then give details of the mechanism in brief

YES

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

Transparency and openness are embedded across all levels of the organization. The Company has an established 'Open Door' policy that encourages employees to raise concerns with their supervisors, senior management, the Human Resources department, or directly with the Chairman of the Audit Committee, particularly in matters related to fraud or unethical conduct.

Complementing this, the Whistle-Blower Policy enables employees and other stakeholders to report actual or suspected misconduct anonymously through email or through the SEBI Complaints Redress System (SCORES) platform.

To uphold a respectful and safe workplace, the Company has instituted a robust Policy on the Prevention of Sexual Harassment. An Internal Complaints Committee oversees the timely and impartial resolution of reported cases, while regular training sessions strengthen awareness of the policy and the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition, and Redressal) Act, 2013.

The organization further promotes workplace safety through behavior-based safety initiatives, walkthrough audits, and targeted improvement projects aimed at hazard reduction. At the same time, ongoing training and skill development workshops reinforce safety awareness and compliance throughout the employee lifecycle. Employees are also encouraged to report unsafe conditions or practices, reinforcing shared responsibility for maintaining a safe work environment.

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

Category	FY 2025-26			FY 2024-25		
	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	476	0	0%	427	0	0%
Male	461	0	0%	415	0	0%
Female	15	0	0%	12	0	0%
Total permanent workers	142	0	0%	143	0	0%
Male	142	0	0%	143	0	0%
Female	0	0	0%	0	0	0%

8. Details of training given to employees and workers:

Category	FY 2025-26					FY 2024-25				
	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	461	415	90.02%	115	24.95%	415	380	91.57%	110	26.51%
Female	15	13	86.67%	10	66.67%	12	10	83.33%	8	66.67%
Total	476	428	89.92%	125	26.26%	427	390	91.33%	118	27.63%



Workers

Male	142	142	100%	142	100%	143	143	100%	143	100%
Female	0	0	-	0	-	0	0	-	0	-
Total	142	142	100%	142	100%	143	143	100%	143	100%

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

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	% (B/A)	Total (D)	No. (E)	% (E/D)

**Employees**

Male	461	461	100%	415	415	100%
Female	15	15	100%	12	12	100%
Total	476	476	100%	427	427	100%

**Workers**

Male	143	143	100%	143	143	100%
Female	0	0	0%	0	0	0%
Total	143	143	100%	143	143	100%

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

10. Health and safety management system

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

YES

If yes, the Coverage such systems?

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

The Company's OH&S Management is effective, efficient, and integrated, proactively preventing accidents and ensuring employee well-being. It also prioritizes the employees' physical and mental health through frequent training and workshops, fostering a safe and supportive workplace.

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

To comply with ISO standards, the Company has established and implemented strong Hazard Identification and Risk Assessment (HIRA) procedures across all business units. HIRA covers both routine and non-routine tasks and involves operational personnel in identifying workplace hazards. The Company documents identified risks and strategically designs control measures in line with the hierarchy of controls.

The Company's Corrective and Preventive Action Tracker proactively identifies safety vulnerabilities in high-risk activities and supports the implementation of engineering controls to mitigate possible risks. A functional team assesses high-risk activities and implements measures to reduce potential hazards. In addition, Kamdhenu Limited conducts regular 'Behavioral Based Safety' training to strengthen employee awareness and promote safe work practices, supporting a secure and productive workplace.

- 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 2025-26	FY 2024-25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	0	0
Total recordable work-related injuries	Employees	0	0
	Workers	0	0
No. of fatalities	Employees	0	0
	Workers	0	0
High-consequence work-related injury or ill health (excluding fatalities)	Employees	0	0
	Workers	0	0

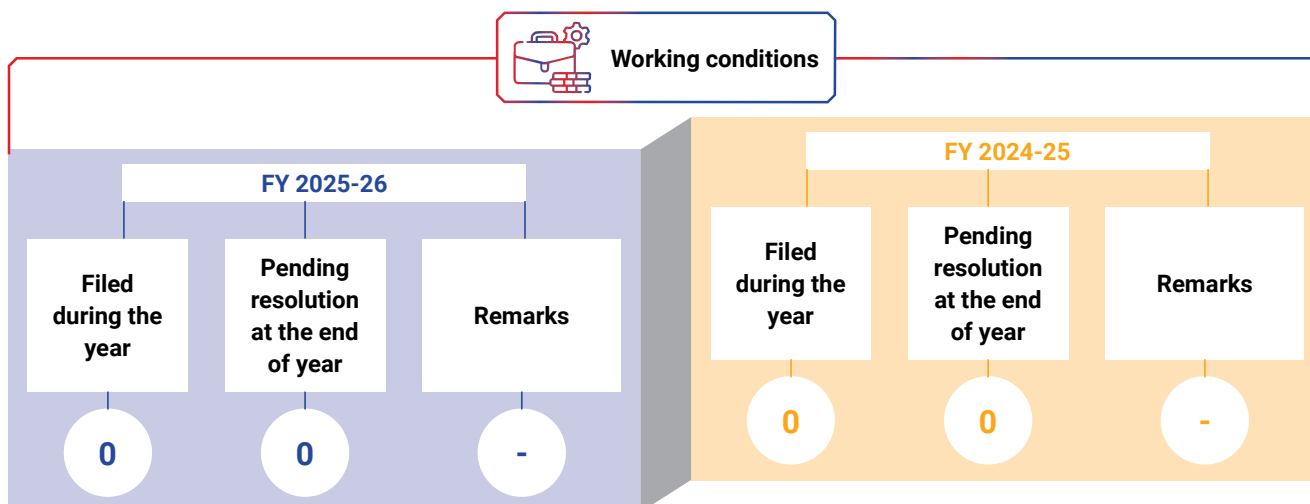
*Including in the contract workforce

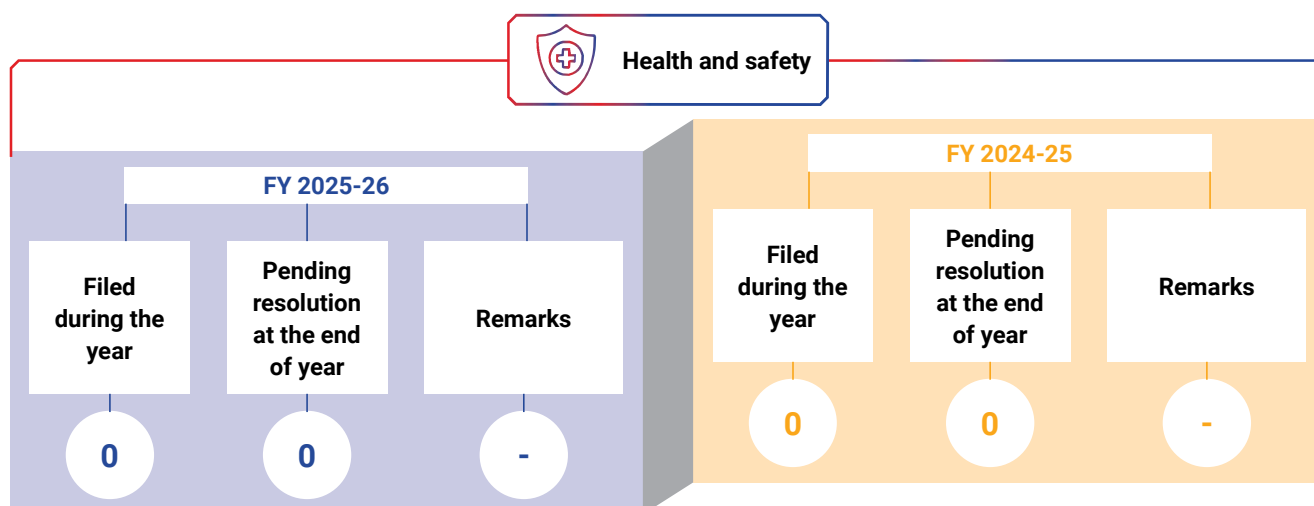
12. Describe the measures taken by the entity to ensure a safe and healthy workplace.

The Company's plants, facilities and manufacturing equipment are designed with careful consideration of statutory requirements for healthy and safety workplace, as well as applicable Indian and international standards. The Company is committed to enhancing the safety, health and well-being of employees. It assesses employee health risks to develop strategic, targeted and evidence-based interventions. The following measures and practices help ensure a safe and healthy workplace for its employees:

- Zero Harm Culture (ZHC) campaign to proactively promote a safe and healthy workplace
- Various initiatives under the ZHC campaign to mitigate safety risks and support employee well-being
- OH&S Management System implemented at the plants in compliance with ISO 45001:2018
- Fire drills and hygiene surveys
- Safety Observation (SO)
- Empowerment of safety officers
- Incident reporting and investigation
- Implementation of high-risk safety standards
- Implementation and benchmarking of best safety practices
- Internal and external audits
- Legal and statutory compliance

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





14. Assessment for the year:



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.

NA

PRINCIPLE 4

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

This principle highlights the importance of stakeholder engagement. Companies should consider the interests and perspectives of all stakeholders, including shareholders, employees, customers, suppliers, and the communities in which they operate. They should also remain 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 who may be positively or negatively affected by the Company's efforts or policies. The Company recognizes two primary stakeholder categories: internal and external.

The following stakeholder groups currently have a significant impact on 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, particularly 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 and Marginalized Group	Channels of communication (Email, SMS, newspaper, pamphlets, advertisement, community meetings, notice board, website, other - please specify)	Frequency of engagement (annually, half-yearly, quarterly, others - please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Investor/ shareholder	No	Email, newspapers, and website, among others	Quarterly	The Company communicates financial results to shareholders and investors through Investor Presentation, annual reports, and general meetings. It also educates and encourages shareholders to exercise their voting rights, explains the process for claiming shares before their transfer to IEPF, and keeps them informed about material developments and business information.
Lenders	No	Email, in-person, meeting	Others (On-need basis)	Engaging with lenders involves evaluating the borrower's creditworthiness, governance processes, ratings, and other relevant factors.
Suppliers and contractors	No	Other (Through physical and digital channels)	Others (On-need basis)	The Company executes brand promotion, and marketing initiatives while expanding its network.
Employees and workers	No	Others (Through physical and digital channels)	Others (Regularly)	Fostering a collaborative environment and encouraging idea exchange drives creativity, while professional advancement develops employee skills and expertise. The Company also educates staff on HR rules to help them comprehend and follow Kamdhenu Limited's guidelines and procedures.
Customers	No	Other (Through physical and digital channels)	Others (On-need basis)	Customer service involves addressing concerns and complaints, as well as educating them on safety and security standards. Prompt and effective responses to customer inquiries and issues strengthen customer satisfaction and trust. In addition, educating customers on safety and security standards improves their well-being and fosters a safe atmosphere.
The community in general and the local population in the area where the steel plant of Kamdhenu Limited is located	No	Other (In-person)	Others (On-need basis)	CSR activities address community needs and demonstrate the Company's commitment to social responsibility. Through programs that address social concerns, promote sustainable development, and improve community well-being organizations can create a positive social impact.



Stakeholder group	Whether identified as Vulnerable and Marginalized Group	Channels of communication (Email, SMS, newspaper, pamphlets, advertisement, community meetings, notice board, website, other - please specify)	Frequency of engagement (annually, half-yearly, quarterly, others - please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Franchisee partners	No	Other (Through physical and digital channels)	Others (On-need basis)	Businesses offer franchisees marketing support, training, guidance, and support to help them succeed. Maintaining their satisfaction is essential to building a strong network and lasting relationships. Promptly and successfully addressing issues further strengthens the relationship between franchisees and franchisor, while building a positive brand image improves the franchise's market reputation.
Regulators and statutory authorities	No	Other (Through physical and digital channels)	Others (On-need basis)	Businesses seek material recommendations, amendments, approvals, and policy updates to ensure smooth operations. These efforts help keep the Company aligned with relevant legislation and policies while enabling ideas and revisions that can improve efficiency. Policy advocacy also enables firms to influence industry regulations and advocate for policies that benefit their operations and growth.

PRINCIPLE 5

Businesses should respect and promote human rights.

This principle focuses on the importance of human rights. Companies should respect and promote human rights, including the rights to freedom of expression, association, and privacy, while preventing and addressing human rights violations across their operations and value chains.

ESSENTIAL INDICATORS

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. of employees/workers covered (B)	% (B/A)	Total (C)	No. of employees/workers covered (D)	% (D/C)



Employees

Permanent	476	428	89.92%	427	405	94.84%
Other than permanent	0	0	-	0	0	-
Total employees	476	428	89.92%	427	405	94.84%



Workers

Permanent	142	95	66.90%	143	100	69.93%
Other than permanent	171	0	0.00%	161	161	100%
Total workers	313	95	30.35%	304	261	85.86%

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

Category	FY 2025-26					FY 2024-25				
	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	461	0	0%	461	100%	415	0	0%	415	100%
Female	15	0	0%	15	100%	12	0	0%	12	100%
Total	476	0	0%	476	100%	427	0	0%	427	100%
Other than permanent										
Male	0	0	0%	0	0%	0	0	0%	0	0%
Female	0	0	0%	0	0%	0	0	0%	0	0%
Total	0	0	0%	0	0%	0	0	0%	0	0%
Workers										
Permanent										
Male	142	0	0%	142	100%	143	0	0%	143	100%
Female	0	0	0%	0	0%	0	0	0%	0	-
Total	142	0	0%	142	100%	143	0	0%	143	100%
Other than permanent										
Male	171	0	0%	171	100%	161	0	0%	161	100%
Female	-	0	0%	-	0%	0	0	0%	0	-
Total	171	0	0%	171	100%	161	0	0%	161	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)	3	2,88,19,200	0	0
Key Managerial Personnel	5	2,88,19,200	0	0
Employees other than BOD and KMP	461	42,050	15	58,050
Workers	142	32,131	0	0

Note:

- The remuneration of the Board of Directors (BOD) includes the remuneration paid to Executive Directors but excludes commission and/or sitting fees paid to Directors. Non-Executive and Independent Directors are excluded, as they do not receive any remuneration.
- Key Managerial Personnel (KMP) includes Executive Directors

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

	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wages ➤	4.89%	4.90%



4. Do you have a focal point (Individual/Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business?

Yes. The Company has a POSH Committee and Whistle-Blower mechanism.

Kamdhenu Limited upholds a zero-tolerance policy to human rights violations. Any reported instances are promptly investigated by a team of senior officials appointed by the Company for the specific purpose.

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

Kamdhenu Limited upholds the principles of humanity, dignity, and mutual respect across its workforce and stakeholder engagements. With a strong national presence, the Company recognizes that strengthens the organization and remains committed to equality and non-discrimination for all individuals.

The Company has adopted a dedicated Human Rights Policy that underscores its commitment to protecting fundamental rights, covering non-discrimination, the prohibition of child and forced labor, and the assurance of freedom of association and collective bargaining. Through clearly defined policies, targeted initiatives, and grievance redressal mechanisms, the Company ensures compliance with applicable national and local laws, while adhering to international standards.

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



Sexual harassment

FY 2025-26

Filed during the year

0

Pending resolution at the end of year

0

Remarks

-

FY 2024-25

Filed during the year

0

Pending resolution at the end of year

0

Remarks

-



Discrimination at workplace

FY 2025-26

Filed during the year

0

Pending resolution at the end of year

0

Remarks

-

FY 2024-25

Filed during the year

0

Pending resolution at the end of year

0

Remarks

-

Child labor

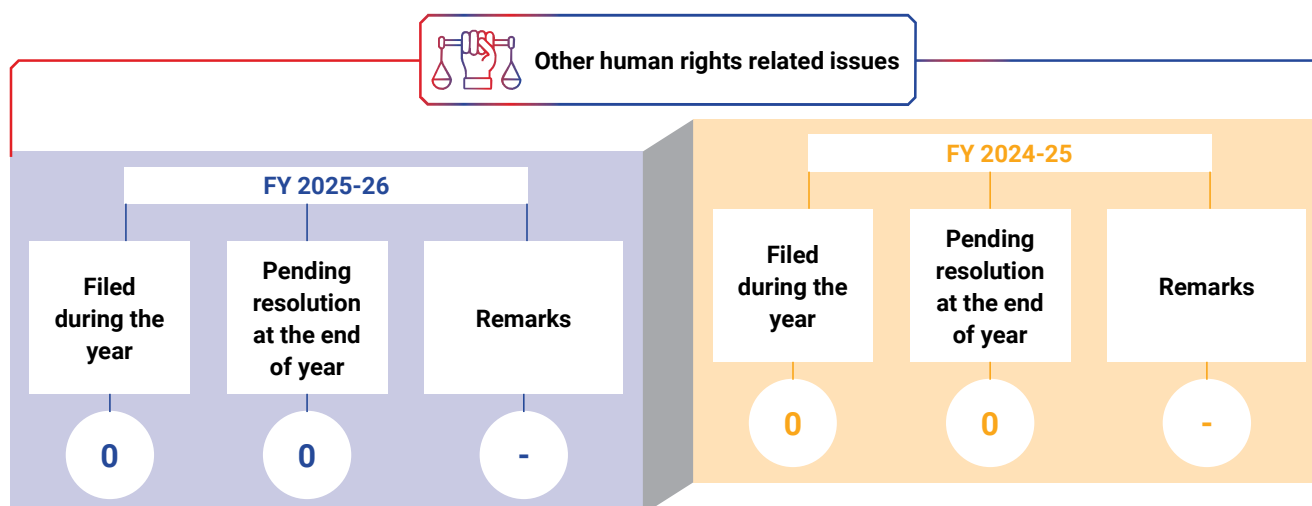
FY 2025-26			FY 2024-25		
Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
0	0	-	0	0	-

Forced labor/involuntary labor

FY 2025-26			FY 2024-25		
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 2025-26			FY 2024-25		
Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
0	0	-	0	0	-



During the reporting period, there were no instances of child labor, forced or involuntary labor, or discriminatory employment practices. The Human Rights Policy reinforces the Company's commitment to inclusivity, diversity, and equality in the workplace. To uphold these principles, internal codes of conduct explicitly prohibit any form of discrimination or harassment based on race, religion, gender, age, or national origin across all Group entities. The Code of Conduct also enables employees and stakeholders to confidentially and securely report violations or concerns, thereby fostering a safe and respectful work environment.

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

Particulars	FY 2025-26	FY 2024-25
Total Complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of female employees/workers	0	0
Complaints on POSH upheld	0	0

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

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

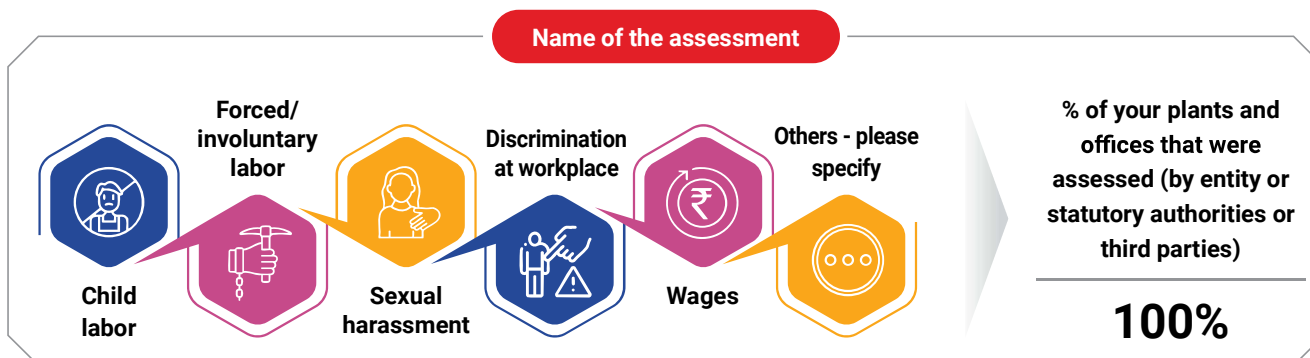
To foster a respectful and safe workplace, the Company has established an Internal Committee to address concerns related to sexual harassment and discrimination. The Committee maintains strict confidentiality, safeguarding the anonymity and privacy for all complainants. In addition, regular awareness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

The Company has also implemented a comprehensive Whistle-Blower Policy that protects individuals who report concerns. Whistle-blower complaints are treated as protected disclosures, with complainants having the option to remain anonymous. The investigating officer safeguards their identity and protects them from retaliation, including but not limited to harassment, unfair termination, demotion, suspension, or any form of discriminatory treatment.

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

No

10. Assessments for the year:



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

There were no significant risks or concerns arising from the assessments.

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 2025-26 (in GJ)	FY 2024-25 (in GJ)
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)	71,289.36	78,115.75
Total fuel consumption (E)	1,76,235.85	1,78,803.18
Energy consumption through other sources (F)	0	0
Total energy consumed from non-renewable sources (D + E + F)	2,47,525.21	2,56,918.93
Total energy consumed (A + B + C + D + E + F)	2,47,525.21	2,56,918.93
Energy intensity per rupee of turnover	3.24	3.43
[Total energy consumed (in GJ)/Revenue from operations (in rupees, Lakhs)]		
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)	65.95	71.01
[Total energy consumed (in GJ)/Revenue from operations in rupees (in rupees, Lakhs) adjusted for PPP]		
Energy intensity in terms of physical output	2.07	2.12
[Total energy consumed (in GJ)/Total Output of Products (in MT)]		

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

Note:

The revenue from operations has been adjusted for Purchasing Power Parity (PPP) using the latest PPP conversion factor published by the International Monetary Fund (IMF) for India for the year 2025-26, which is 20.34.

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 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	7,069.85	3,802.67
(iii) Third party water	5,04,190	3,63,000
(iv) Seawater/desalinated water	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	5,11,259.85	3,66,802.67
Total volume of water consumption (in kilolitres)	5,11,259.85	3,66,802.67
Water intensity per rupee of turnover [Total water consumption (in KL)/Revenue from operations (in rupees, Lakhs)]	6.70	4.91
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) [Total water consumption (in KL)/Revenue from operations in rupees (in rupees, Lakhs) adjusted for PPP]	136.22	101.38
Water intensity in terms of physical output [Total water consumption (in KL)/Total Output of Products (in MT)]	4.27	3.03

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 2025-26	FY 2024-25
Water discharge by destination and level of treatment (in kilolitres)		
(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

Parameter	FY 2025-26	FY 2024-25
(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 kilolitres)	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 2025-26	FY 2024-25
NOx	Parts per million by volume	33.5	37.6
SOx	Parts per million by volume	25.4	33.7
Particulate matter (PM)	Parts per million by volume	68.0	94.2
Persistent organic pollutants (POP)		0	0
Volatile organic compounds (VOC)		0	0
Hazardous air pollutants (HAP)		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

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	13,752.78	14,092.72
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	14,059.85	15,775.04
Total Scope 1 and Scope 2 emissions per rupee of turnover [Total Scope 1 and Scope 2 GHG emissions (in MTCO ₂ e)/Revenue from operations (in rupees, Lakhs)]		0.36	0.40



Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) [Total Scope 1 and Scope 2 GHG emissions (in MTCO ₂ e)/Revenue from operations in rupees (in rupees, Lakhs) adjusted for PPP]		7.41	8.26
Total Scope 1 and Scope 2 emission intensity in terms of physical output [Total Scope 1 and Scope 2 GHG emissions (in MTCO ₂ e)/Total Output of Products (in MT)]		0.23	0.25

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

No

If yes, name of the external agency.

NA

Note:

Source of emission factors used - EPA's GHG Emission Factors Hub, CEA's CDM - CO₂ Baseline Database User Guide Version 19 has been used for the purpose of GHG Emissions calculations.



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

YES

If yes, then provide details.

Kamdhenu Limited generates 3.8 MW of clean, renewable energy for the grid and government. The Company remains committed to reducing greenhouse gas emissions and promoting sustainability. Its use of wind power supports both electricity generation and environmental sustainability.

Furthering strengthening these efforts, Kamdhenu Limited has implemented several key measures:

- ◆ Transitioned from traditional lights to energy efficient LED lights
- ◆ Replaced coal with LSHS fuel to decrease greenhouse gas emissions
- ◆ Advanced the use of induction furnaces, which use electric currents to melt metal, reducing power consumption while representing 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 2025-26	FY 2024-25
Total waste generated (in metric tonnes)		
Plastic waste (A)	-	-
E-waste (B)	-	-
Bio-medical waste (C)	-	-
Construction and demolition waste (D)	-	-
Battery waste (E)	-	-
Radioactive waste (F)	-	-
Other hazardous waste. (G)	-	-
Other non-hazardous waste generated (H)	8,169.12	8,247.88
W/s rolling mill	4,708.91	4,843.40
Barring loss rolling mill	2,580.52	2,026.51
W/s induction furnace R/R	344.70	432.97
Barring loss induction furnace	534.99	945.00
Total (A + B + C + D + E + F + G + H)	8,169.12	8,247.88
Waste intensity per rupee of turnover [Total waste generated (in MT)/Revenue from operations (in rupees, Lakhs)]	0.11	0.11
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) Total waste generated (in MT)/Revenue from operations in rupees (in rupees, Lakhs) adjusted for PPP	2.17	2.28
Waste intensity in terms of physical output Total waste generated (in MT)/Total output of products (in MT)	0.07	0.07

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

Category of waste	FY 2025-26	FY 2024-25
(i) Recycled	1,687.59	1,783.97
(ii) Re-used	-	-
(iii) Other recovery operations	4,708.91	4,843.40
Total	6,396.50	6,627.37

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

Category of waste	FY 2025-26	FY 2024-25
(i) Incineration	1,531.87	1,187.45
(ii) Landfilling	240.75	433.06
(iii) Other disposal operations	-	-
Total	1,772.62	1,620.51

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 follows rigorous waste management processes, including waste storage, handling, segregation, and disposal. The Company prioritizes sustainability by sorting and repurposing metal scrap through innovative incineration methods, reducing waste while improving resource efficiency.

Kamdhenu Limited also partners with trustworthy third-party providers to ensure responsible waste disposal while adhering to strict environmental requirements. This proactive approach not only meets regulatory regulations, but also promotes a cleaner, greener environment.



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

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

2. Provide details of corrective action taken or underway on any issues related to anti-competitive conduct by the entity, based on adverse orders from regulatory authorities.

Name of authority	Brief of the case	Corrective action taken
NA		

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, while contributing to the development of local communities and supporting 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 ₹)
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NA

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

Kamdhenu Limited has established a structured grievance redressal mechanism to receive, assess, and address concerns raised by members of the local community. Dedicated local employees engage with communities through regular visits to understand concerns firsthand and facilitate their resolution. This approach enables timely identification and redressal of grievances while fostering transparent and trust-based relationships.

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

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

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

Particular	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/small producers	20.68%	11.52%
Directly from within India	100%	88.48%

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 2025-26	FY 2024-25
Rural	-	-
Semi-urban	-	-
Urban	-	-
Metropolitan	8.98%	8.61%

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

LEADERSHIP INDICATORS

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

	State	Aspirational District	Amount spent (in ₹)
1.	Rajasthan	Alwar	₹ 2,71,40,000/-

2. Details of beneficiaries of CSR Projects:

	CSR project	No. of persons benefitted from CSR projects	% of beneficiaries from vulnerable and marginalized groups
1.	Kamdhenu Education and Skill Development Program, along with Medical Facilities	130	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, while ensuring that they are marketed and sold ethically and responsibly. They should also maintain transparency about their products and services, and provide consumers with the information needed 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, and is committed to resolving them through swift, transparent, and solution-oriented responses.

To date, no complaints or concerns have been raised regarding the adverse impacts of Kamdhenu Limited's goods.

Customers can access detailed product information and raise concerns through the query section on the Company's website at: www.kamdhenulimited.com. A dedicated team led by the Assistant Manager of Digital Marketing ensures that each concern is diligently tracked, followed up, and addressed with due care.

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

Telephone: 0124-4604595

Email: 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 2025-26		Remark	FY 2024-25		Remark
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	0	0	-	0	0	-
Advertising	0	0	-	0	0	-
Cyber-security	0	0	-	0	0	-
Delivery of essential services	0	0	-	0	0	-
Restrictive trade practices	0	0	-	0	0	-
Unfair trade practices	0	0	-	0	0	-
Other	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 values privacy and prioritizes the protection of personal information, including names, dates of birth, and addresses. The Group keeps all personal data confidential and uses it solely for authorized business reasons or as required by law. Where necessary to support a business transaction, the Group may disclose personal information with subsidiaries, business partners, or other parties. Through these measures, the Kamdhenu Group prioritizes personal data protection and privacy, while ensuring compliance with current regulatory 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

Nil