

Ref : KDDL/CS/2026-27/20

Date : 24th August, 2026

National Stock Exchange of India Limited
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex, Bandra,
Mumbai - 400 051

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

Trading Symbol : KDDL

Scrip Code : 532054

Subject: Business Responsibility and Sustainability Report for the financial year 2025-26

Dear Sir/ Madam,

Pursuant to Regulation 34 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, we are enclosing herewith a copy of "Business Responsibility and Sustainability Report" of the Company for the financial year 2025-26.

Kindly take the same on record.

Thanking you,
Yours truly

For KDDL Limited

Brahm Prakash Kumar
Company Secretary

ANNEXURE – V

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

Sr. No.	Particulars	FY 2025-26
1	Corporate Identity Number (CIN) of the Listed Entity	L33302HP1981PLC008123
2	Name of the Listed Entity	KDDL Limited
3	Year of incorporation	8 th January 1981
4	Registered office address	Plot No.3, Sector III, Parwanoo, Himachal Pradesh 173220
5	Corporate address	Kamla Centre, SCO 88-89, Sector 8C, Madhya Marg, Chandigarh- 160009
6	E-mail	investor.complaints@kddl.com
7	Telephone	0172- 2548223/24
8	Website	http://www.kddl.com
9	Financial year for which reporting is being done	1 st April 2025 – 31 st March 2026
10	Name of the Stock Exchange(s) where shares are listed	- BSE Limited (BSE) - National Stock Exchange of India Limited (NSE)
11	Paid-up Capital	Rs. 12,29,92,800/-
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Deepika Gulati Email ID: deepika.gulati@kddl.com Telephone No.: 0172- 2548223/24 Website: www.kddl.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):

Sr. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Watch Components Group	Watch Dials, watch hands, & watch bracelet	55.2%
2	Precision Engineering	Precision engineering components and press tools	39.4%
3	Packaging Business	Manufacturing Of Packaging Boxes for watches, jewellery, lifestyle & writing instruments	4.6%

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

Sr. No.	Product/Service	NIC Code	% of total Turnover Contributed
1	Watch components	26521	55.2%
2	Components & Press tools	26101	39.4%
3	Packaging Products	16231	4.6%

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	9	1	10
International	0	1	1

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

Locations	Number
National (No. of States)	14
International (No. of Countries)	28

Note :

National: The Company operates across various states in India through its offices and website.

International: The Company has a presence in multiple countries through exports, subsidiaries, joint ventures, sales offices, or direct operations.

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

71%

c. A brief on types of customers

KDDL is a leading Indian company that focuses on manufacturing watch components, precision-stamped components, and progressive tools used in diverse engineering applications. The Company produces watch dials, hands, bracelets, and indexes for global watch brands. Its Precision Engineering division caters to industries such as aerospace, electronics, automotive, consumer durables and alternate energy. Furthermore, KDDL's packaging division provides packaging boxes for the watch, Jewellery, and writing instrument sectors.

IV. Employees
20. Details as at the end of Financial Year:
a. Employees and workers (including differently abled):

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
<u>EMPLOYEES</u>						
1	Permanent (D)	686	655	95.5%	31	4.5%
2	Other than Permanent (E)	2	2	100.0%	0	0.0%
3	Total employees (D + E)	688	657	95.5%	31	4.5%
<u>WORKERS</u>						
4	Permanent (F)	825	658	79.8%	167	20.2%
5	Other than Permanent (G)	1,126	670	59.5%	456	40.5%
6	Total workers (F + G)	1,951	1,328	68.1%	623	31.9%

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b. Differently abled Employees and workers:

Sr. No.	Particulars	Total	Male		Female	
		(A)	No. (B)	% (B / A)	No. (C)	% (C / A)
<u>DIFFERENTLY ABLED EMPLOYEES</u>						
1	Permanent (D)	1	1	100.0%	0	0.0%
2	Other than Permanent (E)	0	0	0.0%	0	0.0%
3	Total differently abled employees (D + E)	1	1	100.0%	0	0.0%
<u>DIFFERENTLY ABLED WORKERS</u>						
4	Permanent (F)	3	2	66.7%	1	33.3%
5	Other than Permanent (E)	3	2	66.7%	1	33.3%
6	Total differently abled workers (F + E)	6	4	66.7%	2	33.3%

21. Participation/Inclusion/Representation of women

Particular	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	10	2	20.0%
Key Management Personnel	3	0	0.0%

22. Turnover rate for permanent employees and workers

Particular	FY 2025-26			FY 2024-25			FY 2023-24		
	(Turnover rate in current FY)			(Turnover rate in previous FY)			(Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	16.7%	46.4%	18.3%	12.6%	12.7%	12.6%	10.3%	22.2%	10.8%
Permanent Workers	18.3%	9.4%	16.7%	19.1%	18.3%	19.0%	20.2%	20.6%	20.3%

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	Pylania S.A.	Subsidiary	100.0%	No
2	Kamla International Holdings AG	Subsidiary	100.0%	No
3	Ethos Limited	Subsidiary	50.1%	Yes*
4	Mahen Distribution Limited	Subsidiary	100.0%	No
5	Estima AG	Subsidiary	100.0%	No
6	Cognition Digital LLP	Subsidiary	99.9%	No
7	Kamla Business Services Limited (Formerly Kamla Tesio Dials Ltd)	Subsidiary	99.9%	No
8	Silvercity Brands AG	Subsidiary	93.1%	No
9	Pasadena Retail Private Limited	Associate	50.0%	No
10	Ethos Lifestyle Private Limited (formerly RF Brands Private Limited)	Subsidiary	100.0%	No
11	Micron Watch Services Private Limited	Subsidiary	50.1%	No
12	Favre Leuba GmbH	Subsidiary	100.0%	No
13	Ficus Trading LLC	Subsidiary	100.0%	No

*Since Ethos Limited is a listed entity, it follows its own BRSR initiatives.

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VI. CSR Details
24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No)

Yes

a. Turnover (in Rs.)	4,95,80,42,650
b. Net worth (in Rs.)	3,83,92,18,913

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			FY 2024-25		
		Current Financial Year			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	Nil	0	0	Nil
Investors (other than shareholders)	Yes	0	0	Nil	0	0	Nil
Shareholders	Yes	4	0	Nil	4	0	Nil
Employees and workers	Yes	0	0	Nil	0	0	Nil
Customers	Yes	0	0	Nil	0	0	Nil
Value Chain Partners	Yes	0	0	Nil	0	0	Nil
Other (please specify)	NA	NA	NA	NA	NA	NA	NA

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

Stakeholder group from whom complaint is received	Web Link for Grievance Policy
Communities Investors (other than shareholders) Shareholders Employees and workers Customers Value Chain Partners Other (please specify)	https://www.kddl.com/wp-content/uploads/PDF/KDDL Policy Manual.pdf

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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

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	Emissions & Energy management	R	Emissions and energy management are critical for manufacturing companies. By effectively managing emissions and energy usage, companies can reduce their environmental footprint, comply with regulations, improve operational efficiency, minimise costs, and demonstrate a commitment to sustainability. Proactive management of emissions and energy contributes to a greener and more responsible manufacturing industry.	KDDL has implemented structured policies and procedures to regularly track energy use and emissions, focusing on identifying key areas requiring improvement. The Company encourages the adoption of renewable energy sources, including solar and wind, to help lower and compensate for greenhouse gas (GHG) emissions. Emission tracking systems are in place to monitor significant emission contributors.	Negative
2	Water Management	R	Water management is essential for manufacturers to ensure responsible use of water resources, reduce environmental impact, and mitigate operational risks. Efficient water management practices conserve water, minimise water-related costs, comply with regulations, protect ecosystems, and enhance sustainability, demonstrating corporate responsibility and long-term viability	KDDL is committed to effective water conservation by minimising freshwater usage. The Company has installed effluent treatment plants (ETPs) to treat wastewater, which is then reused for gardening, industrial processes, and production activities. Regular assessments and monitoring of water consumption are conducted to pinpoint high-usage areas and explore reduction strategies. Presently, Zero Liquid Discharge (ZLD) systems are operational at three KDDL facilities.	Negative
3	Waste Management	R	Effective waste management is crucial for a manufacturing company as it minimises environmental impact, ensures regulatory compliance, reduces operational costs, and enhances sustainability. Proper waste management practices promote resource efficiency, mitigate potential health and environmental risks, and demonstrate corporate responsibility	KDDL ensures that robust policies and procedures guide the proper handling, storage, and disposal of waste. Waste is managed responsibly through safe storage and disposal by authorised third-party vendors. The Company also promotes waste reduction and reuse methods to decrease reliance on virgin raw materials.	Negative

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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	Training and skill improvement	O	Training and skill improvement are crucial for individuals and organisations as they enhance performance, productivity, and adaptability. Continuous learning allows employees to gain new knowledge, refine existing skills, and stay current with industry advancements, leading to improved job satisfaction, career growth, and organisational success in a rapidly changing business environment.	NA	Positive
5	Customer Satisfaction	R	Customer satisfaction is crucial for a watch component and precision engineering company as it directly affects reputation, customer loyalty, and business growth. Satisfied customers contribute to positive word-of-mouth marketing and drive repeat purchases, ensuring a strong market presence and continued success in a competitive industry.	Customers play a vital role in KDDL's sustainable success. The Company maintains high standards of product quality, focuses on innovation, ensures timely deliveries, and offers competitive pricing to fulfil customer needs. Two-way communication channels are in place to boost engagement, enhance brand loyalty, and maintain transparency. A system for capturing and acting on customer feedback helps improve product offerings.	Negative
6	Occupational Health and Safety	R	Occupational health and safety are critical for a manufacturing company as they protect employees from workplace hazards, reduce the risk of accidents and injuries, improve productivity, and ensure legal compliance. Prioritising health and safety foster a positive work environment and safeguards the Company's reputation.	KDDL has well-defined policies and procedures to assess risks and hazards across its operations, with strong measures to mitigate them. Routine safety audits and health monitoring are conducted to close any gaps in workplace safety. Employees are provided with appropriate personal protective equipment (PPE), and on-site health clinics are available for immediate medical attention. The Company also conducts safety training and awareness programs to foster a safety first culture and encourage employees to report any safety concerns.	Negative

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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	Innovation Management and resource efficiency	O	Innovation enhances product and service offerings to better align with customer needs, thereby boosting customer satisfaction. It also fosters the development of new products and services, creating additional revenue opportunities for the Company. Companies that prioritise innovation gain a competitive advantage and increase their market share. Operational efficiency focuses on achieving more with fewer resources, such as reducing energy consumption, increasing yield, and optimising equipment utilisation, ultimately maximising overall effectiveness.	NA	Positive
8	Supply Chain Management	O	Supply chain management is critical for manufacturers as it ensures the smooth flow of materials, reduces costs, improves operational efficiency, and enhances customer satisfaction. Effective supply chain management enables timely production, minimises inventory risks, optimises logistics, fosters supplier relationships, and allows companies to meet market demand efficiently and effectively.	NA	Positive
9	Corporate Governance	R	Corporate governance is essential for any company as it ensures transparency, accountability, and ethical decision-making. It establishes a framework that guides management behaviour, protects shareholder interests, promotes long-term sustainability, and enhances investor confidence. Effective corporate governance is fundamental for organisational success and stakeholder trust.	KDDL upholds strong corporate governance through established policies that promote ethical conduct, transparency, defined roles and responsibilities, risk management, and accountability in decision making. The Company is committed to continuous improvement through regular oversight, independent audits, and board-level supervision, ensuring that operations are managed sustainably and risks are effectively mitigated.	Negative

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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.

Sr. No	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.kddl.com/codes-and-policies/								
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.	SEDEX, Responsible Jewellery Council Certificate	AS 9100D:2016, ISO 9001:2015, IATF 16949:2016	ISO 45001:2018, SEDEX, SA 8000:2014	-	-	FSCSTD-40-004, FSCSTD-50-001, FSCSTD-40-003, ISO 14001:2015, Eco-Vadis, SEDEX	-	-	-
5	Specific commitments, goals and targets set by the entity with defined timelines, if any.	At KDDL, our commitment to sustainability and environmental stewardship remains a core aspect of our corporate philosophy. We continue to integrate responsible practices across our operations, aligning with national priorities on environmental conservation and social development. One of our flagship environmental initiatives, The Million Tree Project, reflects our long-term commitment to ecological restoration. Through this initiative, KDDL, with its subsidiaries and associate companies, has pledged to collaborate with credible implementation partners to plant and nurture one Million trees across degraded regions of India by 2030. In addition to our environmental efforts, KDDL is actively engaged in a range of social responsibility initiatives aimed at enhancing community well-being. These include: • Provision of medical assistance to underprivileged patients, ensuring access to essential treatment. • Promoting Education and Vocational Training • Helping Hand to Underserved People with Disabilities • Aftercare and Livelihood Program • Promotion of Indian Culture These initiatives collectively address critical areas such as child health, education, access to basic necessities, and sustainable livelihoods. As a responsible corporate entity, KDDL remains committed to making a measurable and lasting impact on both environmental and social fronts.								
6	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	KDDL continues to contribute to advancing its environmental and social responsibility objectives. Our initiatives have delivered a measurable impact, contributing positively to ecological restoration and socio-economic development. As part of the Million Tree Project – KDDL and Ethos have planted a cumulative 161,342 trees during FY 2025-26 and 5,38,049 trees to date through strategic partnerships with SayTrees Environmental Trust and SankalpTaru Foundation. Through these partnerships, the Company continues to scale its afforestation efforts and contribute meaningfully to climate action and environmental sustainability. This achievement reflects our ongoing commitment to environmental sustainability and underscores the progress we are making toward our target of planting one million trees by 2030.								

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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)

KDDL Limited, a prominent Indian manufacturer of high-quality watch components, precision-stamped parts, and progressive tools, is firmly committed to Environmental, Social, and Governance (ESG) principles as part of its strategy for sustainable long-term value creation.

While challenges such as responsible material sourcing and managing socio-environmental impacts across the value chain persist, KDDL continues to uphold its commitment to sustainability, social responsibility, and strong governance practices. Serving as a testament to this commitment to sustainable business practices, the Company received a bronze medal in the EcoVadis ratings for two of its plants. The Company maintains high standards of corporate governance through an independent and diverse Board, robust ethical policies, and a well-established whistle-blower mechanism.

KDDL fosters a culture of inclusivity, collaboration, and continuous development by prioritising employee well-being, offering regular feedback mechanisms, and implementing engagement initiatives that promote a healthy and productive work environment.

Key sustainability initiatives include:

- A pledge to plant and nurture one million trees across India by 2030 as part of The Million Tree Project
- Organ Donation
- Provision of medical assistance to poor patients
- Promoting Vocational Training
- Aftercare and Livelihood Program
- Promotion of Indian Culture – Art and Music.

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

The highest authority responsible is Chairman & Managing Director, Mr. Yashovardhan Saboo. Along with CMD, the Senior Management is responsible for the oversight and implementation of Business Responsibility policies.

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

No

If Yes please provide details

NA

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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					Director				
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					Annually				
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).

If yes, provide name of the agency.

Yes	Yes	Yes	No	No	Yes	No	No	No
Bureau Veritas, ISOQUAR	TUV SUD South Asia Private Limited and Bureau Veritas	Bureau Veritas, TUV NORD CERT GmbH	-	-	TUV SUD South Asia Private Limited, Bureau Veritas, Forest Stewardship Council and Eco-Vadis	-	-	-

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	NA	NA	NA	NA	NA	NA	NA	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)	NA	NA	NA	NA	NA	NA	NA	NA	NA
The entity does not have the financial or/human and technical resources available for the task (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
It is planned to be done in the next financial year (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
Any other reason (please specify)	NA	NA	NA	NA	NA	NA	NA	NA	NA

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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 programmes on any of the principles during the financial year:

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	% age of persons in respective category covered by the awareness programmes
Board of Directors	4	Presentations on Business Strategies, Risk Assessments, Financial Budgets	100.0%
Key Managerial Personnel	4	Key focus areas of each business stream & Internal Controls Risk Assessment and Business Strategies	100.0%
Employees other than BOD and KMPs	248	Health, Safety & Environment (HSE), Quality & Continuous Improvement, Standard Operating Procedures (SOP) Training, Production Planning & Inventory Awareness, Professional & Soft Skills, Company Policies & Code of Conduct, Prevention of Sexual Harassment (POSH), Leadership & Team Management, Awareness Training on Ergonomics, Awareness on Safe Material Handling, Awareness Training on Safe Working in Critical Zone, Training on Work Permit Reporting, Awareness Training on Waste Segregation	94.8%
Workers	334	Quality Standards & Compliance, Core Quality Tools like SPC, MSA and PPAP, Tooling & Manufacturing Processes, Lab Operations, Chemicals & Measurement, Workplace Safety & Statutory Compliance, Prevention of Sexual Harassment (POSH), Awareness Training on Ergonomics, Awareness on Safe Material Handling, Awareness Training on Safe Working in Critical Zone, Training on Work Permit Reporting, Awareness Training on Waste Segregation	100.0%

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 INR.) (For Monetary Cases only)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine	Nil	Nil	Nil	Nil	NA
Settlement	Nil	Nil	Nil	Nil	NA
Compounding fee	Nil	Nil	Nil	Nil	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	Nil	Nil	Nil	NA	
Punishment	Nil	Nil	Nil	NA	

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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	NA

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

Yes

If Yes, provide details in brief

KDDL's Code of Conduct underscores the importance of integrity, ethical behaviour, and compliance with regulations in all business operations. It ensures that the Company upholds both legal requirements and its internal ethical principles. Bribery is strictly forbidden across all transactions, with systems in place to prevent and identify any unauthorised payments. Furthermore, KDDL adheres to anti-money laundering and counter-terrorism financing laws, with a protocol for promptly reporting unaccounted cash or any suspicious financial activities.

If Yes, Provide a web link to the policy, if available-Web link anti-corruption or anti bribery policy is place

https://www.kddl.com/wp-content/uploads/PDF/corporate/KDDL_Model_Code_of_Conduct.pdf

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

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.

No such incident has taken place in 2025-26.

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

Particular	FY 2025-26	FY 2024-25
Number of days of accounts payables	50	37

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	6.9%	7.7%
	b. Number of trading houses where purchases are made from	21	23
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	99.0%	97.9%
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	0.0%	0.0%
	b. Number of dealers / distributors to whom sales are made	0	0
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	0.0%	0.0%

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Parameter	Metrics	FY 2025-26	FY 2024-25
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	0.1%	0.3%
	b. Sales (Sales to related parties / Total Sales)	5.8%	4.6%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	46.3%	92.5%
	d. Investments	100.0%	99.7%

Leadership Indicators

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 alignment with SEBI's Listing Obligations and Disclosure Requirements (LODR), the Company has implemented a Code of Conduct and a Related Party Transactions policy. These frameworks define the procedures and controls in place to effectively manage and address conflicts of interest involving members of the Board.

Further details are available on the Company's official policies page: <https://www.kddl.com/codes-and-policies/>

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 minimise 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 2025-26	FY 2024-25	Details of improvements in environmental and social impacts
1	R&D	0.0%	0.0%	Nil
2	Capex	0.0%	0.0%	Nil

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

Yes

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

12.1%

Note – Percentage represents all suppliers (by value of the procurement) that undergo a mandatory screening process during onboarding. This process requires the submission and verification of certificates related to environmental management, health and safety standards, and social parameters, and adherence to fair labour practices.

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

(a)	Plastics (including packaging)	The Company follows processes in line with EPR, demonstrating its commitment to reducing its environmental footprint and adhering to sustainable practices throughout its operations.
(b)	E-waste	NA
(c)	Hazardous waste	NA
(d)	other waste	NA

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

Yes

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

Yes

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

NA

ANNEXURE – V

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

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

(This principle emphasises 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	655	655	100.0%	655	100.0%	NA	NA	655	100.0%	655	100.0%
Female	31	31	100.0%	31	100.0%	31	100.0%	NA	NA	31	100.0%
Total	686	686	100.0%	686	100.0%	31	100.0%	655	100.0%	686	100.0%
Other than permanent employees											
Male	2	2	100.0%	2	100.0%	NA	NA	2	100.0%	2	100.0%
Female	0	0	0.0%	0	0.0%	0	0.0%	NA	NA	0	0.0%
Total	2	2	100.0%	2	100.0%	0	0.0%	2	100.0%	2	100.0%

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

Category	% of workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent workers											
Male	658	658	100.0%	658	100.0%	NA	NA	658	100.0%	658	100.0%
Female	167	167	100.0%	167	100.0%	167	100.0%	NA	NA	167	100.0%
Total	825	825	100.0%	825	100.0%	167	100.0%	658	100.0%	825	100.0%
Other than permanent workers											
Male	670	670	100.0%	670	100.0%	NA	NA	670	100.0%	670	100.0%
Female	456	456	100.0%	456	100.0%	456	100.0%	NA	NA	456	100.0%
Total	1,126	1,126	100.0%	1,126	100.0%	456	100.0%	670	100.0%	1,126	100.0%

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

Particular	FY 2025-26	FY 2024-25
Cost incurred on well- being measures as a % of total revenue of the Company	1.9%	2.0%

ANNEXURE – V

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

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

Benefits	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.)
PF	100.0%	100.0%	Yes	100.0%	100.0%	Yes
Gratuity	100.0%	100.0%	Yes	100.0%	100.0%	Yes
ESI	100.0%	100.0%	Yes	100.0%	100.0%	Yes
Others – please specify	NA	NA	NA	NA	NA	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.

KDDL is dedicated to fostering an inclusive and discrimination-free workplace, where all forms of bias, including those related to disabilities, are not tolerated. The Company ensures equal opportunities for everyone and is actively enhancing its infrastructure to accommodate individuals with disabilities, providing them with the necessary support to perform their daily tasks comfortably and with dignity.

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.

Aligned with KDDL's Model Code of Conduct, the Company upholds the principles of fairness and equal treatment for all. Discrimination of any kind—whether based on race, caste, religion, colour, ancestry, marital status, gender, sexual orientation, age, nationality, ethnic background, or disability—is strictly prohibited.

Further details are available at: https://www.kddl.com/wp-content/uploads/PDF/corporate/KDDL_Model_Code_of_Conduct.pdf

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	0.0%	0.0%	0.0%	0.0%
Female	0.0%	0.0%	0.0%	0.0%
Total	0.0%	0.0%	0.0%	0.0%

ANNEXURE – V

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

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.

Category	Yes/No	If Yes, then give details of the mechanism in brief
Permanent Workers	Yes	KDDL provides both permanent and temporary employees with accessible avenues to raise their concerns through the HR & Admin department of their respective units. This framework empowers employees to express grievances and seek resolution through established organisational processes. Additional grievance redressal mechanisms include: - Employee Suggestion Boxes - Whistleblower Policy - Anonymous Complaint Processes - Town Hall Meetings - Monthly Assembly Meetings - Direct Communication with HR (written or verbal) - Open House Feedback/Review Sessions for all employees The management is committed to handling all grievances with seriousness, ensuring timely and appropriate responses. These mechanisms are intended to supplement—not replace—any legal or collective agreement-based channels. The goal is to cultivate a safe, healthy, and supportive work environment, enabling the effective resolution of various concerns. By implementing diverse communication methods, KDDL ensures employees feel comfortable voicing their issues. This multi-channel approach promotes transparency and openness, reinforcing a culture where all concerns are acknowledged and addressed efficiently.
Other than Permanent Workers		
Permanent Employees		
Other than Permanent Employees		

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	686	0	0.0%	607	0	0.0%
Male	655	0	0.0%	569	0	0.0%
Female	31	0	0.0%	38	0	0.0%
Total Permanent Workers	825	289	35.0%	871	318	36.5%
Male	658	268	40.7%	715	293	40.9%
Female	167	21	12.6%	156	25	16.0%

ANNEXURE – V BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

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	655	624	95.3%	289	44.1%	569	477	83.8%	20	3.5%
Female	31	29	93.6%	16	51.6%	38	19	50.0%	0	0.0%
Total	686	653	95.2%	305	44.5%	607	496	81.7%	20	3.3%
Workers										
Male	658	561	85.3%	437	66.4%	715	557	77.9%	412	57.6%
Female	167	148	88.6%	110	65.9%	156	138	88.5%	105	67.3%
Total	825	709	85.9%	547	66.3%	871	695	79.8%	517	59.4%

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	655	655	100.0%	569	569	100.0%
Female	31	31	100.0%	38	38	100.0%
Total	686	686	100.0%	607	607	100.0%
Workers						
Male	658	640	97.3%	715	669	93.6%
Female	167	161	96.4%	156	142	91.0%
Total	825	801	97.1%	871	811	93.1%

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?

At KDDL, employee health and safety are of utmost importance. Our facilities are certified under SEDEX and ISO 45001 standards, which encompass Occupational Health and Safety (OHS) practices. Recognising employees as key stakeholders, we ensure full compliance with these standards across all our plants and operations.

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 effectively identify and mitigate safety hazards and risks, KDDL follows rigorous procedures in line with the ISO 45001:2018 standard, implemented at the majority of our facilities. This globally recognised standard offers a strong framework for managing occupational health and safety. We also utilise Hazard Identification and Risk Assessment (HIRA) tools to methodically detect potential hazards for routine work and job safety assessment is carried out to evaluate risks for non-routine work and apply suitable control measures. Through these practices, we reinforce our commitment to maintaining a safe work environment and minimising incidents.

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

ANNEXURE – V

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

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.

To enhance safety standards and minimise risks, the organisation has implemented a comprehensive safety framework that includes several key components. Safety policies and procedures are regularly reviewed and updated to align with industry best practices and regulatory requirements. Employee training and education programs are conducted to ensure that all personnel are equipped with the knowledge and skills to recognise and address potential hazards. Routine safety inspections and audits are carried out to assess compliance with safety protocols and identify areas for improvement. Risk assessments are systematically conducted to evaluate potential hazards and implement effective management strategies to mitigate them. Health and wellness programs are designed to support the well-being of employees, promoting a healthy work environment. Emergency preparedness and response plans are in place to ensure quick and effective action in the event of a safety incident. Safety equipment and facilities are continuously upgraded to provide a safe and secure working environment. Additionally, employee engagement and communication initiatives are promoted to foster a culture of safety and ensure that employees are actively involved in safety practices and feedback.

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

Particulars	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
Working Conditions	0	0	Nil	0	0	Nil
Health & Safety	0	0	Nil	0	0	Nil

14. Assessment for the year:

Particulars	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	100.0%
Working Conditions	100.0%

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.

In response to safety-related incidents and significant risks identified through assessments of health and safety practices and working conditions, corrective actions have been implemented across multiple areas. Incident investigations are conducted thoroughly to identify root causes and ensure that appropriate corrective measures are taken to prevent recurrence. Ongoing safety training and awareness programs are being provided to all employees to reinforce safe working practices and improve overall safety culture. Additionally, safety equipment and facilities are regularly upgraded to meet the latest standards and provide a secure working environment. Policy and procedure reviews are carried out periodically to ensure compliance with regulatory requirements and to address any gaps in safety protocols. Furthermore, active employee engagement and consultation are encouraged to foster a collaborative approach to identifying and mitigating potential risks, ensuring a safer workplace for all.

ANNEXURE – V BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

Leadership Indicators

- Does the entity extend any life insurance or any compensatory package in the event of death of
 - Employees (Y/N) Yes
 - Workers (Y/N) Yes
- 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:

Category	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 2025-26	FY 2024-25	FY 2025-26	FY 2024-25
Employees	0	0	0	0
Workers	0	0	0	0

- Details on assessment of value chain partners:

Particulars	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	100.0%
Working Conditions	100.0%

- Provide details of any corrective actions taken or underway to address significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners.

No such risk or concern has been observed from the assessment.

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

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

KDDL, with active involvement from senior management, the board of directors, and various departments, has carried out a comprehensive stakeholder identification exercise. This initiative focused on recognising individuals and groups who are either affected by or have an influence on the Company's operations. Identified stakeholders include both internal and external parties such as employees, investors, regulatory bodies, vendors, customers, dealers, financial institutions, and the broader community. The Company expresses its gratitude to all stakeholders for their continued support in achieving strategic goals. Valuing stakeholder input, KDDL is committed to nurturing strong relationships through consistent engagement and dialogue to better understand and meet their expectations.

Identified Stakeholders:

- Shareholders and lenders
- Employees and workers
- Suppliers and vendors
- Local community
- Government and regulators
- Customers

ANNEXURE – V

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

2. List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group.

Stakeholder Group	Whether identified as Vulnerable & Marginalised Group	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website, Other- Please Specify)	Frequency of engagement (Annually, Half-yearly, Quarterly, others- Please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Shareholders, Lenders	No	- Email - Investor meetings/calls - General meetings - Website	On a regular basis	KDDL regularly tracks its performance to ensure alignment with quarterly compliance requirements and manages day-to-day operations efficiently.
Employees and workers	No	- Email - Townhall meetings - Physical interaction - Monthly assembly meeting - Award functions - Recognition programmes - Engagement activities - Quarterly review meetings	On a regular basis	To foster alignment, motivation, and professional development within the organisation, KDDL ensures effective communication of work objectives, conducts motivational initiatives, organises regular review meetings, and seeks to understand employees' career aspirations, promoting a supportive and goal-driven environment.
Suppliers and Vendors	No	- Email - Physical meetings - Telephonic discussions	On a regular basis	KDDL strengthens its supply chain management by maintaining collaborative and reliable relationships with suppliers and vendors. This approach enhances the movement of goods and services, resulting in improved efficiency and greater customer satisfaction.
Local community	No	Interaction through a Company representative	On a regular basis	By understanding the needs of local communities and working proactively to address them, KDDL builds meaningful relationships and fosters collaboration that contributes to community development.

ANNEXURE – V

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

Stakeholder Group	Whether identified as Vulnerable & Marginalised 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
Government and regulators	No	Official correspondence	On a regular basis	KDDL ensures adherence to government regulations by following issued circulars and seeking clarifications when necessary. Maintaining strong ties with government agencies enables transparent and seamless operations while ensuring legal compliance.
Customers	No	- Email - Roadshows - Local and international trade fairs - Customer visits - Physical meetings - Telephonic discussions - Social Media	On a regular basis	KDDL remains attentive to customer needs by monitoring market trends, evaluating product demand, and addressing any issues related to quality or delivery. Ongoing communication helps the Company enhance its offerings, ensuring high levels of customer satisfaction and loyalty.

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

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	686	686	100.0%	607	607	100.0%
Other than permanent	2	2	100.0%	7	7	100.0%
Total Employees	688	688	100.0%	614	614	100.0%
Workers						
Permanent	825	825	100.0%	871	871	100.0%
Other than permanent	1,126	1,126	100.0%	963	963	100.0%
Total Workers	1,951	1,951	100.0%	1,834	1,834	100.0%

ANNEXURE – V
BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)
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)
<u>Employees</u>										
<u>Permanent</u>										
Male	655	0	0.0%	655	100.0%	569	0	0.0%	569	100.0%
Female	31	0	0.0%	31	100.0%	38	0	0.0%	38	100.0%
Total	686	0	0.0%	686	100.0%	607	0	0.0%	607	100.0%
<u>Other than Permanent</u>										
Male	2	0	0.0%	2	100.0%	6	0	0.0%	6	100.0%
Female	0	0	0.0%	0	0.0%	1	0	0.0%	1	100.0%
Total	2	0	0.0%	2	100.0%	7	0	0.0%	7	100.0%
<u>Workers</u>										
<u>Permanent</u>										
Male	658	56	8.5%	602	91.5%	715	70	9.8%	645	90.2%
Female	167	16	9.6%	151	90.4%	156	16	10.3%	140	89.7%
Total	825	72	8.7%	753	91.3%	871	86	9.9%	785	90.1%
<u>Other than Permanent</u>										
Male	670	670	100.0%	0	0.0%	561	561	100.0%	0	0.0%
Female	456	456	100.0%	0	0.0%	402	402	100.0%	0	0.0%
Total	1,126	1,126	100.0%	0	0.0%	963	963	100.0%	0	0.0%

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)	2	3,74,48,710.5	0	0
Key Managerial Personnel	3	2,45,74,488.0	0	0
Employees other than BOD and KMP	652	8,67,037	31	7,06,825
Workers	658	3,77,292	167	2,67,201

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.

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

Particulars	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wages	13.2%	13.4%

Note :

The number for FY 2024-25 has been restated based on the updated calculation methodology adopted in FY 2025-26.

ANNEXURE – V

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

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

Yes

The management team, in collaboration with the Human Resources department for each unit, is responsible for addressing any human rights impacts or issues arising from or contributed to by the business.

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

KDDL has established frameworks to address human rights concerns, including a Whistleblower Policy and a Prevention of Sexual Harassment (POSH) Policy. These policies enable employees to report any violations or issues related to human rights while ensuring confidentiality and safeguarding them from retaliation. Through these initiatives, KDDL demonstrates its commitment to maintaining a respectful, inclusive, and secure work environment that upholds human rights, integrity, and accountability.

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

Particulars	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
Sexual Harassment	0	0	Nil	0	0	Nil
Discrimination at workplace	0	0	Nil	0	0	Nil
Child Labour	0	0	Nil	0	0	Nil
Forced Labour / Involuntary Labour	0	0	Nil	0	0	Nil
Wages	0	0	Nil	0	0	Nil
Other human rights related issues	0	0	Nil	0	0	Nil

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 on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of female employees / workers	0.0%	0.0%
Complaints on POSH upheld	0	0

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

KDDL is committed to upholding ethical standards and integrity, with clear procedures in place to protect individuals who report incidents of discrimination or harassment. Complaints are handled confidentially and are disclosed only to a limited group of stakeholders involved in resolution. The whistleblower policy outlines strict protocols to maintain confidentiality and protect complainants from any negative consequences, ensuring a secure and trustworthy reporting process.

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

Yes

10. Assessments for the year:

Name of the Assessment	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	100.0%
Forced/involuntary labour	100.0%
Sexual harassment	100.0%
Discrimination at workplace	100.0%
Wages	100.0%
Others – please specify	NA

ANNEXURE – V

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

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

No such risk or concern has been observed during the assessment.

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

(This principle emphasises the importance of environmental stewardship. Companies should minimise 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 Giga Joules)	FY 2024-25 (in Giga Joules)
From renewable sources		
Total electricity consumption (A)	1,141.7	0
Total fuel consumption (B)	0	0
Energy consumption through other sources (C.)	0	0
Total energy consumed from renewable sources (A+B+C)	1,141.7	0
From non-renewable sources		
Total electricity consumption (D)	23,727.7	25,380
Total fuel consumption (E)	3,626.0	2,716.4
Energy consumption through other sources (F)	0	0
Total energy consumed from non-renewable sources (D+E+F)	27,353.7	28,096.4
Total energy consumed (A+B+C+D+E+F)	28,495.4	28,096.4
Energy intensity per rupee of turnover [Total energy consumed (in GJ) / Revenue from operations (in rupees in Lacs)]	0.6	0.8
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) [Total energy consumed (in GJ)/ Revenue from operations in rupees in Lacs adjusted for PPP]	11.7	15.7
Energy intensity in terms of physical output [Total energy consumed (in GJ) / Number of units produced in Lacs]	8.3	9.3
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	

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 2026, 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

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BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

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	43,423.0	43,192.1
(iii) Third party water	30,882.0	25,658.8
(iv) Seawater / desalinated water	0	0
(v) Others – Recycled water*	34,782.0	30,158.0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv)	74,305.0	68,850.9
Total volume of water consumption (in kilolitres)	66,704.0	57,412.9**
Water intensity per rupee of turnover [Total water consumption (in KL) / Revenue from operations (in rupees in Lacs)]	1.3	1.6
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) [Total water consumption (in KL) / Revenue from operations in rupees in Lacs adjusted for PPP]	27.4	32.1
Water intensity in terms of physical output [Total water consumption (in KL) / Number of units produced in Lacs]	19.3	19.0
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	

* Recycled water is equivalent to 46.81% of our total water withdrawal for FY 2025-26 and 43.80% of our total water withdrawal for FY 2024-25.

** Numbers for FY 2024-25 have been updated to align with the correct calculation methodology used in FY 2025-26.

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) <u>To Surface water</u>		
No treatment	0	0
With treatment – please specify level of treatment	0	3,025
(ii) <u>To Groundwater</u>		
No treatment	0	0
With treatment – please specify level of treatment	0	0
(iii) <u>To Seawater</u>		
No treatment	0	0
With treatment – please specify level of treatment	0	0
(iv) <u>Sent to third-parties*</u>		
No treatment	3,355	7,333
With treatment – please specify level of treatment	4,246	1,080
(v) <u>Others</u>		
No treatment	0	0
With treatment – please specify level of treatment	0	0
Total water discharged (in kilolitres)	7,601	11,438
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	

*Water consumption at office locations is discharged into community sewage and, after treatment at the plant, wastewater is sent to the CETP for further treatment.

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

Yes

If yes, provide details of its coverage and implementation.

Zero Liquid Discharge is implemented in multiple units to treat wastewater, meet environmental laws, and eliminate liquid waste discharge through effective treatment processes. At certain units, wastewater generated is treated through Effluent Treatment Plants (ETPs) followed by Reverse Osmosis (RO) systems, wherein the RO permeate is reused within the process, while the RO reject is sent to the Common Effluent Treatment Plant (CETP) for further treatment and disposal. In other units, treated wastewater is reused within the process and for maintenance of greenbelt areas, in line with the conditions stipulated under the Consent to Operate (CTO).

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	mg/Nm ³	44.8	29.6
SOx	mg/Nm ³	74.5	46.9
Particulate matter (PM)	mg/Nm ³	189.0	137.0
Persistent organic pollutants (POP)	-	-	-
Volatile organic compounds (VOC)	-	-	-
Hazardous air pollutants (HAP)	-	-	-
Others – carbon monoxide	mg/Nm ³	408.8	149.7
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)			Yes
If yes, name of the external agency.		CITRO LABS Private Limited ECO GREEN SOLUTION SYSTEMS PVT LTD EVAPO TECH NAL LABS LLP Idma Laboratories Limited	

Note – Numbers for FY 2024-25 have been updated to align with the correct calculation methodology used in 2025-26.

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	499.5	485.2
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	4,679.6	5,125.3
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 in Lacs)]		0.1	0.2
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 Lacs adjusted for PPP]		2.1	3.1
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) / Number of units produced in Lacs]		1.5	1.9
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	

Note- Source of emission factors used- EPA's GHG Emission Factors Hub, CEA's CDM- CO₂ Baseline Database User Guide Version 21 has been used for the purpose of GHG Emissions calculations.

Note- The Company has successfully mitigated 225.16 TCO₂e through Renewable energy usage in FY 2025-26.

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

Yes

If Yes, then provide details.

Energy-efficient equipment and lights reduce energy consumption, resulting in a direct decrease in greenhouse gas emissions by lowering electricity demand. The Million Tree Plantation Project serves as a carbon sink, absorbing CO₂ and other greenhouse gases from the atmosphere, thus contributing to a long-term reduction in emissions. Use of CNG-based transportation for employee commutes at one of the plant locations to reduce fuel-related emissions. Additionally, the Company promotes use of biodegradable packaging materials and recycling of raw materials to support resource efficiency and reduce environmental impact.

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)	4.2	7.8
E-waste (B)	0.08	0.4
Bio-medical waste (C)	0	0
Construction and demolition waste (D)	0	0
Battery waste (E)	0	0
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (G)	35.6	22.9
Process waste	0	0.6
Discarded containers	7.0	6.6
ETP sludge	25.3	11.0
Chemical sludge	0.3	1.0
Used acid	0.6	0.2
Spent bath	0	1.5
Waste oil	0.1	0.1
Used oil	1.7	1.8
Plating metal sludge	0.01	0.02
Cotton waste	0.05	0.05
Filter dust	0.5	0.001
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	863.5	800.0
Metal scrap	681.2	711.5
Paper scrap	16.7	2.7
Wood scrap	19.6	12.8
Brass scrap	60.1	7.0
Cardboard	85.9	66.0
Total (A+B + C + D + E + F + G + H)	903.4	831.1
Waste intensity per rupee of turnover [Total waste generated (in MT) / Revenue from operations (in rupees in Lacs)]	0.02	0.02
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) [Total waste generated (in MT) / Revenue from operations in rupees in Lacs adjusted for PPP]	0.4	0.5
Waste intensity in terms of physical output [Total waste generated (in MT) / Number of units produced in Lacs]	0.3	0.3
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-

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Parameter	FY 2025-26	FY 2024-25
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	37.6	14.1
(ii) Re-used	0	0
(iii) Other recovery operations	0	0.1
Total	37.6	14.2
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	61.8	62.3
(ii) Landfilling	26.5	1
(iii) Other disposal operations	779.6	753.4
Total	867.9	816.7
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.**

At our organisation, we follow comprehensive waste management protocols in full compliance with relevant laws and regulatory frameworks. This includes systematic segregation, secure handling, safe storage, and the environmentally responsible disposal of waste through authorised vendors. Our practices align with industry standards and aim to ensure efficient waste management while upholding our commitment to environmental sustainability. Key Waste Management Initiatives:

- Formulation of Standard Operating Procedures (SOPs) for managing hazardous waste
- Establishment of dedicated storage facilities for both hazardous and non-hazardous waste
- Implementation of reuse, recycling, reprocessing, recovery, treatment, and disposal methods in accordance with state pollution control board regulations
- Disposal of hazardous waste through pollution control board-approved recyclers
- Operation of efficient treatment plants to ensure wastewater is treated before being discharged to centralised effluent treatment plants (CETPs)

This structured approach reflects our dedication to minimising environmental impact and maintaining responsible waste-handling practices.

- 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.
The Company does not have any operations/offices in/around ecologically sensitive areas.				

- 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
The Company has not undertaken an Environmental Impact Assessment of any project during 2025-26.					

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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
NA			

Leadership Indicators

2. Please provide details of total Scope 3 emissions & its intensity, in the following format:

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 3 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	1406.7	1225.1
Total Scope 3 emissions per rupee of turnover [Total Scope 3 emissions (in MTCO ₂ e) / Revenue from operations (in rupees in Lacs)]		0.03	0.03
Total Scope 3 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

Note:

Scope 3 emissions include emissions from the following categories.

Category – 3 – Fuels and Energy-related Activities (Not Included in Scope 1 & Scope 2)

Category – 5 – Waste Generated in Operations

4. If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions / effluent discharge / waste generated, please provide details of the same as well as outcome of such initiatives, as per the following format:

Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative	Corrective action taken, if any
Scrap Waste Yard Development	Waste scrap yards were developed with proper segregation mechanisms for different categories of waste to ensure systematic storage and handling.	Improved waste management practices and waste minimisation through effective segregation and storage.	SOPs were developed for segregation, handling, and storage of different types of waste to strengthen waste management practices.

5. Does the entity have a business continuity and disaster management plan? (Yes/No)

Yes

Give details in 100 words/ web link.

The Company has established On-site Emergency Plans (ONSEP) and Off-site Emergency Plans (OFSEP) to ensure preparedness and effective response during emergency situations. An Emergency Preparedness Plan is in place to support business continuity and operational recovery during events such as natural disasters, power failures, and other unforeseen disruptions. The plan includes risk assessments, evacuation procedures, communication protocols, first aid measures, and clearly defined roles and responsibilities during emergencies. Employees are regularly trained on safety procedures, and periodic mock drills and plan reviews are conducted to maintain preparedness and effectiveness.

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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.

9

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.

Sr. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National/ International)
1	Confederation of Indian Industry (CII)	National
2	All India Federation of Horological Industries	National
3	Federation of Indian Chambers of Commerce and Industry (FICCI)	National
4	Electronic Industries Association of India	National
5	Indo-French Chamber of Commerce & Industry (IFCCI)	National
6	Swiss-Indian Chamber of Commerce	National
7	Parwanoo Industries Association (PIA)	State
8	Peenya Industries Association	State
9	Karnataka Employers Association	State

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	NA	NA

*No such adverse orders from any regulatory authority have been received in FY 2025-26.

PRINCIPLE 8 Businesses should promote inclusive growth and equitable development.

(This principle emphasises the importance of promoting inclusive and equitable economic development. Companies should create economic opportunities for all, including disadvantaged and marginalised 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 INR)
NA						

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

KDDL has implemented a whistle-blower mechanism for community grievances, offering a way to report concerns. Grievances can be submitted via email to whistleblower@kddl.com or by contacting the designated representative at our manufacturing facilities.

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	13.9%	21.9%
Directly from within India	41.9%	36.7%

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	20.2%	22.6%
Semi-urban	31.2%	29.1%
Urban	20.6%	20.4%
Metropolitan	28.0%	27.9%

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

Note:

The number for FY 2024-25 has been restated based on the updated calculation methodology adopted in FY 2025-26.

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	NA

Note- The Company has not undertaken a Social Impact Assessment (SIA) for any project in FY 2025-26.

6. Details of beneficiaries of CSR Projects:

S. No.	CSR Project	No. of persons benefited from CSR Projects	% of beneficiaries from vulnerable and marginalised groups
1.	Million Tree	-	-
2.	Organ Donation	-	100%
3.	Medical assistance to poor patients	-	100%
4.	Vocational Training	100	100%
5.	Indian Culture- Art and Music	-	100%
6.	Aftercare and Livelihood Program	19	100%

Note –

1. Million Tree Project – KDDL and Ethos have planted a cumulative 161,342 trees during FY 2025-26 and 5,38,049 trees to date through strategic partnerships with SayTrees Environmental Trust and SankalpTaru Foundation. Through these partnerships, the Company continues to scale its afforestation efforts and contribute meaningfully to climate action and environmental sustainability.
2. Due to the nature of the CSR projects, the number of beneficiaries cannot be determined for the Million Tree Project, Organ Donation project, Promoting Healthcare- Medical assistance to poor patients and Promotion of Indian Culture.

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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.

At KDDL, we value consumer feedback and view it as essential to our continuous improvement and long-term success. To ensure effective engagement, we have put in place multiple channels through which customers can share their feedback or raise concerns. These include:

- Clearly defined Standard Operating Procedures (SOPs) for customer engagement
- Email-based communication for queries and feedback
- A Corrective and Preventive Action (CAPA) system
- A structured Excel-based register to track customer complaints and suggestions, as applicable
- Issuance of quality alerts that detail issues, root causes, and corrective actions, which are communicated transparently to customers

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	0.0%
Safe and responsible usage	0.0%
Recycling and/or safe disposal	0.0%

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

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

KDDL's IT policy incorporates robust safeguards to address cybersecurity threats and data privacy risks. These measures are designed to protect sensitive information and mitigate vulnerabilities across the organisation. The policy is accessible on the Company's internal intranet, and data privacy terms are made publicly available on the official website. <https://www.kddl.com/terms/>

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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.

No such instances have occurred, requiring corrective action.

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

0.0%

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

No such instances have been reported during FY 2025-26.

Leadership Indicator

1. Channels / platforms where information on products and services of the entity can be accessed (provide web link, if available).

<https://www.kddl.com/>