Business Responsibility and Sustainability Report

SECTION A: General Disclosures

SECTION B: Management and Process Disclosures

SECTION C: Principle-wise Performance Disclosures

Principle 1	Businesses should conduct and govern themselves with integrity and in a manner that is Ethical, Transparent and Accountable
Principle 2	Businesses should provide goods and services in a manner that is Sustainable and Safe
Principle 3	Businesses should respect and promote the Well-Being of all Employees, including those in their Value Chains
Principle 4	Businesses should respect the interests of and be responsive to all their Stakeholders
Principle 5	Businesses should respect and promote Human Rights
Principle 6	Businesses should respect and make efforts to protect and restore the Environment
Principle 7	Businesses, when engaging in influencing Public and Regulatory Policy, should do so in a manner that is Responsible and Transparent
Principle 8	Businesses should promote inclusive Growth and Equitable Development
Principle 9	Businesses should engage with and provide value to their Consumers in a Responsible Manner

The Directors present the Business Responsibility Report of the Company for the financial year ended on March 31, 2026, pursuant to Regulation 34(2) (f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

SECTION A: GENERAL DISCLOSURES

I. DETAILS OF LISTED ENTITY

1.	Corporate Identity Number (CIN) of the Listed Entity	L18101MH1992PLC065136
2.	Name of the Listed Entity	Kewal Kiran Clothing Limited
3.	Date of Incorporation	January 30, 1992
4.	Registered office address	Kewal Kiran Estate, 460/7, I.B. Patel Road, Near Western Express Highway, Goregoan (East) Mumbai: 400063
5.	Corporate address	Kewal Kiran Estate, 460/7, I.B. Patel Road, Near Western Express Highway, Goregoan (East) Mumbai: 400063
6.	E-mail	abhijit.warange@kewalkiran.com
7.	Telephone	022-69014400
8.	Website	https://www.kewalkiran.com
9.	Financial year for which reporting is being done	1st April, 2025 to 31st March, 2026
10.	Name of the Stock Exchange(s) where shares are listed	1. The BSE Limited, Mumbai, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai: 400001. 2. National Stock Exchange of India Limited, Exchange Plaza, Bandra Kurla Complex, Bandra (E), Mumbai: 400 051.
11.	Paid-up Capital	₹61,62,51,850/-
12.	Name and contact details of the person who may be contacted in case of any queries in the BRSR report	Mr. Abhijit B. Warange, Company Secretary +91 22 69014400 abhijit.warange@kewalkiran.com
13.	Reporting boundary	The disclosure under this report covers the standalone operations of Kewal Kiran Clothing Limited.
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):

Sl. No.	Description of Main Activity	Description of Business Activity	% Of Turnover of the entity
1.	Manufacturing, Processing, Finishing and Dispatch of Garments and Accessories	Manufacturing and retailing of apparels and lifestyle accessories under fashion brands Killer, Integriti, Lawman, Easies and Junior Killer.	100.00 %

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

Sl. No.	Product/Service	NIC Code	% Of total Revenue from Operations contributed
1.	Jeans	141	44.00 %
2.	Shirt	141	25.00 %
3.	Trouser	141	12.00 %
4.	T-Shirt	141	6.00 %
5.	Others	141	13.00 %

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	4	1	5
International	0	0	0

19. Markets served by the entity

a) Number of locations:

Locations	Number
National (No. of States)	24
International (No. of Countries)	4

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

Export contributes 1.73% of the total turnover of the company

c. A brief on types of customers

KKCL's five apparel brands—**Killer, Lawman, Integriti, Easies and Junior Killer**—cater to the diverse needs of menswear and kidswear consumers across age groups, income segments and occasions.

With 638 exclusive brand outlets (EBO) and 79 distributors covering 4,000+ multi-brand outlets (MBO) spread across India and presence across national chain stores and e-commerce portals the Company has a widespread distribution in India.

IV. EMPLOYEES

20. Details as at the end of the Financial Year

a) Employees and Workers (including differently abled):

Sl. No.	Particulars	Total (A)	Male		Female		Other	
			No. (B)	% (B / A)	No. (C)	% (C / A)	No. (H)	% (H / A)
EMPLOYEES								
1.	Permanent (D)	903	751	83.17 %	152	16.83 %	0	0.00 %

Sl. No.	Particulars	Total (A)	Male		Female		Other	
			No. (B)	% (B / A)	No. (C)	% (C / A)	No. (H)	% (H / A)
2.	Other than Permanent (E)	1641	1182	72.03 %	459	27.97 %	0	0.00 %
3.	**Total employees (D + E)**	**2544**	**1933**	**75.98 %**	**611**	**24.02 %**	**0**	**0.00 %**
WORKERS								
4.	Permanent (F)	965	875	90.67 %	90	9.33 %	0	0.00 %
5.	Other than Permanent (G)	0	0	0.00 %	0	0.00 %	0	0.00 %
6.	**Total workers (F + G)**	**965**	**875**	**90.67 %**	**90**	**9.33 %**	**0**	**0.00 %**

b. Differently abled Employees and workers:

Sl. No.	Particulars	Total (A)	Male		Female		Other	
			No. (B)	% (B/A)	No. (C)	% (C/A)	No. (H)	% (H / A)
DIFFERENTLY ABLED EMPLOYEES								
1.	Permanent (D)	0	0	0.00 %	0	0.00 %	0	0.00 %
2.	Other than Permanent (E)	0	0	0.00 %	0	0.00 %	0	0.00 %
3.	**Total differently-abled employees (D + E)**	**0**	**0**	**0.00 %**	**0**	**0.00 %**	**0**	**0.00 %**
DIFFERENTLY ABLED WORKERS								
4.	Permanent (F)	0	0	0.00 %	0	0.00 %	0	0.00 %
5.	Other than permanent (G)	0	0	0.00 %	0	0.00 %	0	0.00 %
6.	**Total differently abled workers (F + G)**	**0**	**0**	**0.00 %**	**0**	**0.00 %**	**0**	**0.00 %**

21. Participation/Inclusion/Representation of women as at the end of Financial Year:

Particulars	Total (A)	No. and percentage of females	
		No. (B)	% (B/A)
Board of Directors (BoD)	8	1	12.50 %
Key Management Personnel (KMP) #	3	0	0.00 %

22. Turnover rate for permanent employees and workers:

Particulars	FY 2025-26				FY 2024-25				FY 2023-24			
	Male	Female	Other	Total	Male	Female	Other	Total	Male	Female	Other	Total
Permanent Employees	23.83 %	23.68 %	0.00 %	47.51 %	26.00 %	32.00 %	0.00 %	27.00 %	20.64 %	19.33 %	0.00 %	20.45 %
Permanent Workers	23.83 %	23.68 %	0.00 %	47.51 %	22.00 %	15.00 %	0.00 %	21.00 %	22.00 %	25.62 %	0.00 %	27.16 %

V. HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES (INCLUDING JOINT VENTURES)

23. (a) Names of holding/subsidiary / associate companies / joint ventures as on 31 March, 2026:

Sl. No.	Name of the holding/ subsidiary/associate companies/ joint ventures (A)	Indicate whether holding/ subsidiary/ associate company/ 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.	Kewal Kiran Developers Limited (formerly known as Kewal Kiran Design Studio Limited)	Subsidiary	100.00 %	No
2.	Kraus Casuals Private Limited	Subsidiary	50.00%	No
3.	White Knitwears Private Limited (WKPL)	Joint Venture	33.33%	No

VI. CSR DETAILS

24. (i) Whether CSR is applicable as per Section 135 of Companies Act, 2013 : Yes
    (ii) Turnover (in Rs.) : 9414108000/-
    (iii) Net worth (in Rs.) : 9253318000

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)	(If yes, then provide web-link for grievance redress policy)	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	The mechanism is in place to receive concerns from community, which are worked upon and redressed accordingly. https://www.kewalkiran.com/investors.php#Policies	0	0	-	0	0	-
Investors (Other than shareholders)	Yes	The Stakeholder Relationship Committee / Investor Grievance Committee oversees and reviews all matters connected with the redressal of Investor Grievances and complaints. Investor grievances can be reported at the e-mail ID, Investors@Kewalkiran.com	0	0	-	0	0	-
Shareholders	Yes	Yes. The Stakeholder Relationship Committee / Investor Grievance Committee oversees and reviews all matters connected with the redressal of Investor Grievances and complaints. Investor grievances can be reported at the e-mail ID, Investors@Kewalkiran.com	0	0	-	0	0	-
Employees and workers	Yes	Yes. The mechanism is in place and the employee grievances can be reported at hrd@kewalkiran.com https://www.kewalkiran.com/admin/uploads/categoryfiles/905EmployeeGrievancePolicy.pdf	0	0	-	0	0	-
Customers	Yes	Yes. The company has a mechanism to handle and address customer complaints. https://www.kewalkiran.com/investors.php#Policies	1780	0	The complaints were satisfactorily resolved	30	0	The complaints were satisfactorily resolved
Value Chain Partners	Yes	Yes. The company has a mechanism to handle and address the complaints of value chain partners. https://www.kewalkiran.com/investors.php#Policies	0	0	-	0	0	-

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

Sl. 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 opportunity (Indicate positive or negative implications)
1.	Availability of natural resources-based inputs	Risk	Energy and water are significant cost and risk factors for businesses due to their essentiality, scarcity and potential for price volatility, supply disruption and environmental impact	Investments in alternate energy sources and energy efficient technologies in order to decrease dependence on non-renewable sources. Plans and actions put in place at the plant level to obtain alternative sources of water, reusing water from effluent treatment plants utilising rainwater and attaining water neutrality.	Positive Implications
2.	Disposal of Waste	Risk	The production process generates various waste materials that can pose a threat to the environment and human health if not handled and disposed of properly.	Waste reduction and recycling program for effective waste management. Employee training, regular auditing and monitoring.	Negative Implications
3.	Climate Change	Risk & Opportunity	The risks associated with climate change and global warming encompass risks related to environmental regulations, natural disasters caused by climate change and sustainability pressures at both the local and global levels.	Despite the current risk, it presents the Company with a distinctive opportunity to transition towards sustainable practices, such as exploring renewable energy and alternative resource and fuel sources.	Positive Implications
4.	Water Management	Risk	Any disruption to water supply or quality can affect operations and potentially lead to increased costs, delays or reputational damage.	Water conservation and efficiency, water quality management, ZLD, regulatory compliance.	Negative Implications
5.	OHS (Occupational Hazards)	Risk	There are various types of risks that can be categorized as occupational hazards, including physical, psychosocial and biological hazards, which are related to the Company's activities. These risks can pose both short-term and long-term threats to the well-being of employees in the workplace	Training/ awareness/ technological upgradation/ review at senior level and Board committee.	Negative Implications
6.	Diversity and Equal Opportunity	Opportunity	Diversity within the workforce enhances the company's performance by fostering the presence of diverse individuals in the workplace. It is equally crucial for an organization to prevent discrimination and uphold human rights in such a diverse work environment.	Promoting equal opportunity employment and embracing diversity fosters creativity, drives innovation and bolsters the agility of the workforce. We are dedicated to upholding human rights, ensuring the dignified treatment of every individual, in all our operations.	Positive Implications

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 element of the NGRBCs (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c. Web Link of the Policies, if available	KKCL's BRSR Policy is available at https://www.kewalkiran.com/investors.php#Policies								

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
2. Whether the entity has translated the policy into procedures (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4. Name of the national and international codes/certifications/ labels/ standards (e.g., Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g., SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle	All policies confirm to the applicable laws of the country, SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and National Guidance on Responsible Business Conduct. Corporate Governance Voluntary Guidelines, 2009 (P3, P5); CSR disclosures pursuant to Section 135 of the Companies Act, 2013 (P8) ISO 9001:2015 & ISO 45001:2018								
5. Specific commitments, goals and targets set by the entity with defined timelines if any	Refer to ESG commitments in Annual Report								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met	This report emphasizes the efforts and steps taken by the Company to promote sustainability and addresses our specific areas of focus on Environmental, Social and Governance (ESG) issues throughout the Financial Year. Moving ahead, we are dedicated to monitoring and disclosing our progress regarding these commitments in the future.								

GOVERNANCE, LEADERSHIP AND OVERSIGHT

7. Statement by the director responsible for the business responsibility report, highlighting ESG related challenges targets and achievements:

Please refer to the Chairman's statement (page 10) in KKCL's Annual Report 2025-26

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

Mr. Kewalchand Pukhraj Jain, Chairman and Managing Director (DIN: 00029730) has been designated as the Business Responsibility and Sustainability Head.

9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No) If yes, provide details:

No. The Executive directors and the senior management are responsible for decision making on sustainability related issues

Details of Review of NGRBCs by the Company

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
10 Performance against above policies and follow up action	Chairman and Managing Director									Quarterly								
Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances	Chairman and Managing Director									Quarterly								

	P1	P2	P3	P4	P5	P6	P7	P8	P9
11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide the name of the agency.	No external agency has conducted an independent assessment or evaluation of the entity's policies. Instead, the Senior Management internally assessed and evaluated the entity's policies. This internal review process ensures the effective implementation of policies that align with the entity's objectives and regulatory requirements.								

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

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the principles material to its business (Yes/No)	Not Applicable								
The entity is not at a stage where it is able to formulate and implement the policies on specified principles (Yes/No)									
The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

Principle 1 : Businesses should conduct and govern themselves with integrity and in a manner that is Ethical, Transparent and Accountable

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 programmes held	Topics / principles covered under the training and its impact	% of persons in respective category covered by the awareness programmes
Board of Directors (BoD)	2	The Board of Directors and KMPs are updated and made aware of regulatory developments. The subjects covered include: Environment and Safety, Companies Act, SEBI Listing Requirements, Corporate Governance, ESG & Sustainability.	100.00 %
Key Managerial Personnel (KMP)	2	The Board of Directors and KMPs are updated and made aware of regulatory developments. The subjects covered include: Environment and Safety, Companies Act, SEBI Listing Requirements, Corporate Governance, ESG & Sustainability.	100.00 %
Employees other than BoD and KMP	25	Employees and workers underwent training on various topics and principles, including:	100.00 %
Workers	20	Business Development_Target VS Achievement_ Plan & Review – (P1) Brand wise_ Expense Module – (P1) Retail Employee Grooming Standards, Team building activities, KPI, Sales Training_ Up selling, Cross Selling, Product Knowledge – (P3) Retail NSO Introduction & Induction Meet – (P3) NAPS & QUESS Staffing Overview & Guidelines – (P3) Displays & Visual merchandising_Seasonwise – (P4, P9) Fire Safety Measures – (P6) COSEC & Attendance Training – (P3) Quality Checking – (P2) POSH (Prevention of Sexual Harassment) – (P3, P5) Basic Fire Hydrant System Operation and Control (Practical) – (P6) Basic Fire Panel Operation and Control – (P6) Basic Fire Prevention & Control – (P6) Basic Fire Pump Operation – (P6) Basic Hygiene & Hospitality Training – (P3, P6)	100.00 %

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	% of persons in respective category covered by the awareness programmes
		Basic Pump Operations & Control – (P6) Cleaning & Sanitization Best Practices (Jaynath Group) – (P6) Cleaning & Sanitization Best Practices (SILA Group) – (P6) Electrical Safety – (P6) Fire Extinguisher Operation and Control – (P6) Food Hygiene & Safety – (P2, P6) Safety Committee Meeting, Fire Mock Drill – (P6)	

2. Details of fines / penalties / punishment / award / compounding fees / settlement amount paid in proceedings (by the entity or by its directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions in FY 2025-26 (Note: the entity shall make disclosures based on materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and as disclosed on the entity's website):

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

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

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

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
-	-

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

Yes, Kewal Kiran Clothing Limited (KKCL) has an Anti-Bribery and Anti-Corruption Policy applicable to its directors, employees and business partners. The Policy reflects the Company's zero-tolerance approach towards bribery, corruption and any form of improper payment or benefit. It outlines prohibited practices, including offering or accepting gifts, hospitality, favours or payments intended to improperly influence business decisions and requires compliance with all applicable laws and regulations. KKCL conducts regular training and awareness programmes on the Policy and provides mechanisms for employees and other stakeholders to report suspected violations without fear of retaliation. The Executive Board oversees the implementation and effectiveness of the Policy. The Policy is publicly available at https://www.kewalkiran.com/admin/uploads/categoryfiles/941Anti-BriberyPolicy.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:**

No disciplinary action was taken by any law enforcement agency against any of the Company's Directors, KMPs, Permanent Employees or Permanent Workers for charges of bribery or corruption during the Financial Year 2025-26.

Segment	Current Financial Year (2025-26)	Previous Financial Year (2024-25)
Directors	0	0
Key Managerial Personnel (KMP)	0	0
Permanent Employees	0	0
Permanent Workers	0	0

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

No complaint with regard to conflict of interest was reported during the Financial Year 2025-26.

Particulars	FY 2025-26 (Current Financial Year)		FY 2024-25 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	-	0	-
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	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:**

Not applicable. There are no cases on corruption and conflicts of interest

8. **Number of days of accounts payables [(Accounts payable *365) / Cost of goods/services procured] in the following format:**

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Number of days of accounts payables	45	61

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 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	51.41%	47.35%
	b. Number of trading houses where purchases are made from	265	262
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	47.24%	38.79%
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	38.36%	37.35%
	b. Number of dealers / distributors to whom sales are made	79	74
	c. Sales to top 10 dealers/ distributors as % of total sales to dealers / distributors	54.48%	54.89%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	0.00 %	0.00 %
	b. Sales (Sales to related parties / Total Sales)	0.00 %	0.00 %
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)*	0.00 %	73.47 %
	d. Investments (Investments in related parties / Total Investments made)*	61.36 %	60.18 %

LEADERSHIP INDICATORS

1. **Awareness programmes conducted for value chain partners on any of the Principles during the financial year:**

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

2. **Does the entity have processes in place to avoid/ manage conflict of interests involving members of the Board? (Yes/No) If Yes, provide details of the same:**

Yes. Kewal Kiran Clothing Limited (KKCL) has instituted defined processes and a Code of Conduct to identify, prevent and manage potential conflicts of interest involving members of the Board. Directors are required to disclose their interests on an annual basis and promptly upon any change, including details of their association with other companies, firms, or entities. The Code of Conduct applies from the start of their directorship or senior management role and is acknowledged by them yearly or upon revision. The Code of Conduct is available at: https://www.kewalkiran.com/investors.php#Policies

The Code promotes integrity, ethical behaviour and compliance with laws, requiring Directors and Senior Management to act in the best interest of the company and avoid activities that may create conflicts of interest. It prohibits misuse of confidential information, insider trading and acceptance of gifts or benefits intended to influence decisions. The company ensures compliance through clear guidelines and fair disciplinary measures in case of violations.

Principle 2: Businesses should provide Goods and Services in a manner that is Sustainable and Safe

ESSENTIAL INDICATORS

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

Particulars	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year	Details of improvements in environmental and social impacts
Research and Development (R&D)	0.00 %	0.00 %	KKCL's investment practice contributes to increased efficiency of operations and product sustainability, which creates a trickle-down effect along the value chain in terms of creating environmental and social impacts. While we have yet to fully assess the specific impacts of technology and innovation, we are optimistic about their potential to drive further positive change.
Capex	100.00 %	100.00 %	

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

Yes. KKCL has adopted sustainable sourcing procedures, with a strong emphasis on procuring the key raw materials responsibly. The company prioritizes partnering with suppliers who follow eco-friendly practices, such as using organic fibers and implementing water and energy-saving measures during production. This approach is aimed at significantly reducing the environmental impact of the garments produced, contributing to the promotion of sustainable and responsible garments.

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

The organization has established a thorough vendor selection and evaluation process that gives significant importance to environmental and social considerations. Vendors are chosen based on their long-term capabilities, commitment to environmental, health and safety policies, adherence to quality standards, and competitive pricing. Approximately 45.86% of the inputs used are sourced sustainably.

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

The Company's manufacturing sites are subject to Consents to Operate and authorizations as per the Hazardous Waste Management Rules, which mandate the declaration and proper disposal of all waste, including plastic packaging, through authorized waste disposal service providers overseen by the State Pollution Control Board. In addition, the Company supports responsible disposal by supplying plastic containers to authorized recyclers for recycling purposes.

(a) **Plastics (including packaging)** - Plastic packaging are sent to authorized recyclers.

(b) **E-waste** - This is not applicable as the Company is not reclaiming any electronic items and any e-waste generated on site is given to certified vendors for safe disposal.

(c) **Hazardous waste** - Not applicable. None of the product waste is hazardous.

(d) **Other waste** - Other waste generated at site are disposed to certified vendors for safe disposal.

4. Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same:

No, Extended Producer Responsibility (EPR) is not applicable for the entity.

LEADERSHIP INDICATORS

1. **Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? If yes, provide details in the following format?**

No, the Company has not conducted any life cycle assessment for the products till date.

NIC Code	Name of the Product/Service	% of total Turnover contributed*	Boundary for which the Life Cycle Perspective/ Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide weblink
-	-	-	-	-	-

2. **If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products / services, as identified in the Life Cycle Perspective / Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same:**

Name of the Product/Service	Description of the risk/concern	Action Taken
-	-	-

3. **Percentage of recycled or reused input material to total material (by value) used in production (for manufacturing industry) or providing services (for service industry):**

Indicate input material	Recycled or re-use input material to total material	
	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
-	-	-

4. **Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled and safely disposed, as per the following format:**

Particulars	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	-	-	-	-	-	-
E-waste	KKCL products and packaging materials do not contribute to the creation of electronic waste or hazardous products.					
Hazardous waste						
Other waste	-	-	-	-	-	-

5. **Reclaimed products and their packaging materials (as percentage of products sold) for each product category: -** Nil

Principle 3: Businesses should respect and promote the Well-being of all Employees, including those in their Value Chains

ESSENTIAL INDICATORS

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

Category	Total (A)	Health insurance*		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		% Of employees covered by									
		No:	%	No:	%	No:	%	No:	%	No:	%
Permanent Employees											
Male	751	751	100%	751	100%	-	-	751	100 %	0	0.00 %
Female	152	152	100 %	152	100 %	152	100%	-	-	0	0.00 %
Total	**903**	**903**	**100 %**	**903**	**100 %**	**152**	**17 %**	**751**	**83 %**	**0**	**0.00 %**
Other than Permanent Employees											
Male	1182	1182	100%	1182	100%	-	-	1182	100 %	0	0.00 %
Female	459	459	100 %	459	100 %	459	100 %	-	-	0	0.00 %
Total	**1641**	**1641**	**100 %**	**1641**	**100 %**	**459**	**28 %**	**1182**	**72 %**	**0**	**0.00 %**

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

Category	Total (A)	Health insurance*		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		No:	%	No:	%	No:	%	No:	%	No:	%
Permanent Workers											
Male	875	875	100%	875	100%	-	-	875	100 %	0	0.00 %
Female	90	90	100 %	78	87%	90	100 %	-	-	0	0.00 %
Total	**965**	**965**	**100 %**	**953**	**100 %**	**90**	**9 %**	**875**	**91 %**	**0**	**0.00 %**
Other than Permanent Workers											
Male	0	0	0.00 %	0	0.00 %	-	-	0	0.00 %	0	0.00 %
Female	0	0	0.00 %	0	0.00 %	0	0.00 %	-	-	0	0.00 %
Total	**0**	**0**	**0.00 %**	**0**	**0.00 %**	**0**	**0.00 %**	**0**	**0.00 %**	**0**	**0.00 %**

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

Particulars	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Cost incurred on well-being measures as a % of total revenue of the company	0.11 %	0.13 %

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

Benefits	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
Provident Fund	100.00 %	100.00 %	yes	100.00 %	100.00 %	Yes
Gratuity	100.00 %	100.00 %	yes	100.00 %	100.00 %	Yes
ESI	24.28 %	25.13 %	yes	29.46 %	42.00 %	Yes

3. Accessibility of workplaces:

Are the premises/offices of the entity accessible to differently abled employees, as per the requirements of the Rights of Persons with Disabilities Act, 2016? If not, whether any steps are being taken by the entity in this regard:

Yes. KKCL remains firmly committed to fostering diversity and ensuring equitable treatment across its workforce. The Company's objective is to build an inclusive work environment that welcomes individuals from diverse backgrounds and qualified candidates with disabilities are considered for employment on the basis of merit and relevant qualifications. KKCL's Equal Opportunity Policy is aligned with the provisions of the Rights of Persons with Disabilities Act, 2016. The Company continues to invest in enhancing the accessibility of its premises for differently-abled employees and workers, thereby reinforcing inclusivity across its operations.

4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web-link to the policy?

Yes, the Company has implemented an Equal Employment Opportunities Policy in compliance with the Rights of Persons with Disabilities Act, 2016. KKCL ensures that all employees and eligible job applicants are granted equal opportunities without unjust discrimination based on various factors such as race, caste, religion, color, ancestry, marital status, gender, sexual orientation, age, nationality, ethnic origin, disability or any other protected category specified by relevant legislation. The policy can be accessed on the website at https://www.kewalkiran.com/investors.php#Policies.

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

Gender	Permanent Employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	-	-	-	-
Female	100%	100%	-	-
Total	-	-	-	-

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

Particulars	Yes/No	If Yes, then give details of the mechanism in brief
Permanent Employees	Yes	KKCL has implemented a grievance mechanism to address and resolve concerns raised by employees and workers. The mechanism provides a transparent and structured approach for employees to express grievances related to workplace culture, colleague interactions, management issues, harassment incidents and health and safety matters, with the option to escalate their concerns if necessary. Unit HR and CHRO (Chief Human Resources Officer) are responsible for conducting thorough investigation and taking appropriate actions to resolve the grievances, while maintaining records to ensure transparency and accountability throughout the process.
Other than Permanent Employees	Yes	
Permanent Workers	Yes	
Other than Permanent Workers	NA	

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

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total employees / workers in respective category (A)	No. of employees /workers in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D/C)
Total Permanent Employees	**903**	**0**	**0.00 %**	**901**	**0**	**0.00 %**
Male	751	0	0.00 %	764	0	0.00 %
Female	152	0	0.00 %	137	0	0.00 %
Total Permanent Workers	**965**	**0**	**0.00 %**	**882**	**0**	**0.00 %**
Male	875	0	0.00 %	804	0	0.00 %
Female	90	0	0.00 %	78	0	0.00 %

8. Details of training given to employees and workers:

Category	FY 2025-26 (Current Financial Year)					FY 2024-25 (Previous Financial Year)				
	Total (A)	On Health and Safety Measures		On Skill Upgradation		Total (D)	On Health and Safety Measures		On Skill Upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	1933	180	9.32 %	160	8.28 %	1987	163	8.21 %	242	12.18 %
Female	611	60	9.82 %	95	15.55 %	547	66	12.07 %	111	20.30 %
Total	**2544**	**240**	**9.43 %**	**255**	**10.02 %**	**2534**	**229**	**9.04 %**	**353**	**13.94 %**
Workers										
Male	875	550	62.86 %	30	3.43 %	804	524	65.18 %	39	4.86 %
Female	90	70	77.78 %	5	5.56 %	78	69	88.47 %	3	3.85 %
Total	**965**	**620**	**64.25 %**	**35**	**6.63 %**	**882**	**593**	**67.24 %**	**42**	**4.77 %**

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

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	1933	300	15.52 %	1987	252	12.68%
Female	611	50	8.18 %	547	35	6.40 %
Total	**2544**	**350**	**13.76 %**	**2534**	**287**	**11.33 %**
Workers						
Male	875	0	0.00 %	804	0	0.00 %
Female	90	0	0.00 %	78	0	0.00 %
Total	**965**	**0**	**0.00 %**	**882**	**0**	**0.00 %**

10. Health and Safety Management System:

a) **Has an occupational health and safety management system been implemented by the entity? (Yes/No) If yes, the coverage of such system?**

Yes. The Company has implemented an Occupational Health and Safety (OHS) management system that applies to all employees and workers across its operations. The Company is committed to providing a safe and healthy workplace by maintaining occupational health and safety standards in line with applicable legal requirements and industry best practices. Workplace hazards are regularly identified and controlled, particularly at the Vapi manufacturing facility where employees may be exposed to noise, chemicals and machinery during dyeing, printing and washing processes. Appropriate personal protective equipment (PPE), including masks, gloves and other safety gear, is provided based on the nature of work. Regular health and safety training, awareness programmes and emergency preparedness drills are conducted to strengthen the safety culture. All facilities are equipped with first-aid kits, fire protection equipment and emergency response arrangements, while health and safety performance is also integrated into the management performance evaluation process to promote accountability and continual improvement.

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

Safety committee members and HR personnel jointly conduct daily plant rounds (Gemba Walks) to identify potential work-related hazards. Employees are encouraged to proactively report any hazards or risks observed to the safety committee or plant head. This collaborative approach ensures timely identification and resolution of potential hazards, thereby fostering a safer working environment for all.

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

Yes. To ensure the safety of our workers, we have established an internal platform for them to report any work-related hazards that they may come across. Once reported, these hazards are closely monitored and addressed by the Safety Committee, which the respective Plant Heads support. In the safety committee meeting, members discuss incidents or accidents that occurred, review and evaluate the effectiveness of the current safety procedures, identify any new hazards, provide training and education on safety practices and discuss any relevant legal or regulatory changes. The committee also discusses ways to improve workers' and management's communication and cooperation on safety matters.

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

Yes. The Company offers medical benefits to its permanent employees and their families. Workers are eligible for medical benefits through group insurance policies provided by the Company, as well as medical support funded by the Company. If applicable, they may also receive statutory benefits under ESIC.

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

Safety Incident/Number	Category	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Lost Time Injury Frequency Rate (LTIFR) (Per one million-person hours worked)	Employees	0	0
	Workers	0	0
Total recordable work-related injuries	Employees	0	0
	Workers	0	0
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

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

KKCL is committed to providing a safe, healthy and hygienic workplace for all employees, contract workers, visitors and other stakeholders. To strengthen its safety culture and achieve its goal of zero harm, the Company has established safe operating procedures and work instructions aligned with applicable legal requirements and industry best practices. Environment, Health and Safety (EHS) Committees have been constituted at manufacturing locations to oversee occupational health and safety initiatives, identify workplace hazards, assess risks, implement preventive and corrective measures and regularly review safety performance through periodic meetings, inspections and compliance audits.

The Company conducts regular health and safety training programmes to enhance employee awareness of workplace hazards, safe work practices, emergency preparedness and incident reporting procedures. Employees are encouraged to promptly report unsafe conditions and incidents, which are investigated through structured root cause analysis to prevent recurrence and drive continual improvement. In addition, the Company provides occupational health assessments, periodic medical check-ups, access to medical facilities, ergonomic awareness programmes and appropriate personal protective equipment (PPE) to safeguard employee well-being and promote a safe and healthy working environment across all its operations.

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

Particulars	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	-	-	-	-	-	-
Health and Safety	-	-	-	-	-	-

14. Assessments for the year:

Particulars	% of your plants and offices that were assessed by the entity or statutory authority or third party
Health and safety practices	100.00 %
Working Conditions	100.00 %

15. Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks/concerns arising from assessments of health and safety practices and working conditions:

During the reporting period, the Company did not record any significant safety-related incidents. Nevertheless, it maintains a proactive approach towards occupational health and safety through regular internal and external audits, workplace inspections and risk assessments to identify and mitigate potential hazards. Any safety observations or incidents, if they occur, are thoroughly investigated by the designated safety team using structured root cause analysis and appropriate corrective and preventive actions are implemented under the supervision of the Plant Head to prevent recurrence. The effectiveness of these actions is regularly monitored and reviewed as part of the Company's continual improvement process for maintaining a safe and healthy workplace.

LEADERSHIP INDICATORS

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

(A) Employees (Y/N): Yes

(B) Workers (Y/N): Yes

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

The company ensures that contractor and vendors make timely PF and ESIC payments to their employees by releasing payment only after proof of compliance is received. Monthly reconciliation of GSTR-2B is conducted to ensure that vendors make timely GST payments and file GST returns to the government on time. The company ensures timely filing of GST returns to allow customers to avail GST credits on time and resolves any related issues promptly.

The company follows up with customers and vendors for TDS/TCS certificates (Form16A and Form27D) to ensure timely payments of TDS/TCS by them. Timely TDS/TCS payments are made and certificates are issued to vendors, customers and employees so that they can avail credits on time. Income tax returns are collected from vendors on a yearly basis to ensure proper levy of TDS rates and to ensure that vendors file their income tax returns on time.

The company collects TRC, NO PE certificates and 10F form on all foreign payments related to goods and services to prevent tax evasion by foreign entities and to regularize foreign currency payments. Timely payment of the labour welfare fund of employees is also ensured by the company.

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

Particulars	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 (Current Financial Year)	FY 2024-25 (Previous Financial Year)	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Employees	-	-	-	-
Workers	-	-	-	-

4. **Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment? (Yes/ No)**

The company does not provide any transition assistance programs however, it plans to extend professional courses to its employees in the near future to facilitate continued employability. It also offers advisory roles to highly qualified retired employees.

5. **Details on assessment of value chain partners:**

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	Value chain partners were not assessed during the assessment period
Working Conditions	

6. **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.**

Not Applicable

Principle 4: Businesses should respect the interests of and be responsive to all its Stakeholders

ESSENTIAL INDICATORS

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

The Company identifies its key stakeholders as individuals, groups or organisations that influence, or are influenced by, its business activities, operations and long-term objectives. The stakeholder identification process involves recognising both internal and external stakeholders, assessing their level of influence, dependence and impact on the business and prioritising them based on their significance and expectations. The Company regularly engages with these stakeholder groups through appropriate communication and engagement channels to understand their concerns, address material issues and incorporate their feedback into its business decisions, thereby fostering transparent relationships, creating shared value and supporting sustainable business growth.

2. List of 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 (Yes/ No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Customers	No	Customer feedback surveys, In-person meetings/letters, Social media, Company and corporate websites, Product information on packaging, Customer relationship development, Customer conferences, Email, SMS, Advertisements, Website.	Ongoing / Need basis	The Company believes that comprehending the requirements of its customers is essential in determining the quality and pricing of its products. The development of new and innovative products is driven by the needs of The customers. The Company also strives to minimize the environmental and social impact of its products, thereby enabling customers to meet their sustainability goals.
Employees	No	Emails, Internal Communication platforms, Intranet, Notice Board, Team meetings, One-to-one meetings/briefings.	Ongoing / Need basis	The Company aims to enhance employee engagement and communication by promoting collaborative working, diversity and well-being at the workplace. The Company also seeks to provide employees with opportunities for accelerated career growth
Suppliers and Value Chain Partners	No	Supplier evaluation questionnaires, Contractual meetings, Information requests, Email, SMS, Advertisement, Website, Tradeshow.	Ongoing / Need basis	The Company's objectives include maximizing opportunities for suppliers across the value chain, integrating sustainability into procurement decisions and procuring high-quality raw materials and services at competitive prices.
Shareholders, Investors and Lenders	No	Annual General Meeting, Annual Reports, One-to-one meetings, Quarterly conference calls, Investor conferences, Road shows and plant visits.	Annually / Ongoing / Need basis	The Company aims to disclose sustainability Key Performance Indicators (KPIs) and integrate financial and non-financial factors to provide high-value information that generates significant long-term value to investors and shareholders. The Company also engages with all its stakeholders to understand their priorities and address their queries and concerns, enriching business conduct.
Local Communities	No	Community Meetings, Events, Advertisements, School/ Local functions, Social Media.	Ongoing / Need basis	The Company strives to establish robust partnerships with local communities and support its supply chain while maintaining its social license.
Government and Regulators	No	Press Releases, Quarterly Results, Annual Reports, Sustainability / Integrated Reports, Stock Exchange filings, issue specific meetings, representations.	Need basis	The Company aims to enhance its sustainability performance and improve compliance with regulations related to its activities. The Company aims to contribute to nation-building through its products, taxes and royalties, as well as support the government's on-ground initiatives through corporate social responsibility (CSR) and contributions to the local economy.
Media	No	Media surveys, Interviews, Media briefings, Press releases, Social media.	Need basis	The Company aims to enhance its comprehension of the industry's positive impact on sustainability and climate change, as well as identify the drivers for further development in this regard.
NGOs and Other Groups	No	One-to-one meetings, Presentations, Participation in events.	Need basis	The Company aims to engage experts in the field for the effective implementation of CSR programs and regularly discuss and share updates to strengthen the existing programs.

LEADERSHIP INDICATORS

1. **Provide the processes for consultation between stakeholders and the Board on economic, environmental and social topics or if consultation is delegated, how is feedback from such consultations provided to the Board**

   KKCL actively engages with stakeholders including investors, customers, suppliers, employees and communities and channels their concerns to the Board through structured organisational processes. These consultations are facilitated by specific functional heads who represent stakeholder interests during quarterly Board reviews. For instance, the Marketing Head shares customer trends, the HR Head addresses employee and investor feedback and Plant Heads report on sustainability and environmental matters, ensuring the Board remains informed on key economic, environmental and social topics. For community engagement, the company assesses the needs of communities around its manufacturing sites through surveys and develops targeted support initiatives. The progress, implementation schedules and outcomes of CSR activities are formally presented to the Board quarterly for its review and feedback, reinforcing the importance of stakeholder input in shaping company strategy and fostering inclusive growth.

2. **Whether stakeholder consultation is used to support the identification and management of environmental and social topics (Yes / No). If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity:**

   Yes. KKCL actively engages with stakeholders to identify and address material environmental and social topics in alignment with its strategic objectives. Dedicated internal representatives are assigned to each stakeholder group to ensure structured and meaningful dialogue. For instance, feedback from employees has informed improvements to internal communication and collaboration frameworks, while suppliers are supported through a streamlined order-to-payment process and are encouraged to highlight environmental and social issues, which are duly considered in the formulation of relevant policies and initiatives.

3. **Provide details of instances of engagement with and actions taken to, address the concerns of vulnerable/ marginalized stakeholder groups:**

   Nil

Principle 5: Businesses should respect and promote Human Rights

ESSENTIAL INDICATORS

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

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
Employees						
Permanent	903	903	100.00 %	901	901	100.00 %
Other than permanent	1641	1641	100.00 %	1633	1633	100.00 %
Total Employees	**2544**	**2544**	**100.00 %**	**2534**	**2534**	**100.00 %**
Workers						
Permanent	965	965	100.00 %	882	882	100.00 %
Other than permanent	0	0	0.00 %	0	0	0.00 %
Total Workers	**965**	**965**	**100.00 %**	**882**	**882**	**100.00 %**

2. Details of minimum wages paid to employees and workers, in the following format:

Category	FY 2025-26 (Current Financial Year)					FY 2024-25 (Previous Financial Year)				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F / D)
EMPLOYEES										
Permanent										
Male	751	0	0.00 %	751	100.00 %	764	0	0.00 %	764	100.00 %
Female	152	0	0.00 %	152	100.00 %	137	0	0.00 %	137	100.00 %
Other	0	0	0.00 %	0	0.00 %	0	0	0.00 %	0	0.00 %
Other than Permanent										
Male	1182	0	0.00 %	1182	100.00 %	1223	0	0.00 %	1223	100.00 %
Female	459	0	0.00 %	459	100.00 %	410	0	0.00 %	410	100.00 %
Other										
WORKERS										
Permanent										
Male	875	0	0.00 %	875	100.00 %	804	0	0.00 %	804	100.00 %
Female	90	0	0.00 %	90	100.00 %	78	0	0.00 %	78	100.00 %
Other	0	0	0.00 %	0	0.00 %	0	0	0.00 %	0	0.00 %
Other than Permanent										
Male	0	0	0.00 %	0	0.00 %	0	0	0.00 %	0	0.00 %
Female	0	0	0.00 %	0	0.00 %	0	0	0.00 %	0	0.00 %
Other	0	0	0.00 %	0	0.00 %	0	0	0.00 %	0	0.00 %

3. Details of remuneration/salary/wages

3.a. Median remuneration / wages as on 31 March, 2026:

Particulars	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	7	12499930	1	0
Key Managerial Personnel	3	8264069	0	0
Employees other than BoD and KMP	908	502712	189	342428
Workers	875	229566	90	135307

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Current Financial Year)
Gross wages paid to women as % of total wages	9.36 %	10.70 %

4. **Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed by the business? (Yes/No)**

   Yes. Human Resources Head and the individual Plant Heads holds the responsibility for dealing with any human rights issues that are caused or have a contribution from the business.

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

   The company has implemented a Vigil Mechanism/Whistleblower Policy to encourage employees to report any concerns they may have, assuring them that they will not face any negative consequences such as victimization discrimination, or disadvantages as a result. This policy includes a process for employees to report their concerns either to the Chairperson of the Audit Committee or to the Vigilance and Ethics Officer through designated channels. The Vigil Mechanism/Whistleblower Policy is accessible to all stakeholders and can be found on the company's website for public access.

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

Particulars	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual harassment	0	0	-	0	0	-
Discrimination at workplace	0	0	-	0	0	-
Child labour	0	0	-	0	0	-
Forced labour / Involuntary labour	0	0	-	0	0	-
Wages	0	0	-	0	0	-
Other human rights related issues	0	0	-	0	0	-

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
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	0.00 %	0.00 %
Complaints on POSH upheld	0	0

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

   The Company is committed to providing equal opportunities to all employees and maintains a firm, zero-tolerance stance against discrimination or harassment of any kind. This commitment is reinforced through an Equal Employment Opportunity Policy that promotes inclusivity across the workplace. In addition, the Company has instituted a policy for the prevention and redressal of sexual harassment, under which an Internal Complaints Committee conducts inquiries while safeguarding the confidentiality and identity of all parties involved. Regular sensitization programs are conducted to raise awareness on the prevention of sexual harassment and the Company ensures that the identity and privacy of complainants are protected throughout the process. Further, a Whistleblower Policy is in place to enable reporting of unethical conduct and instances of non-compliance and all employees are required to adhere to a Code of Conduct that promotes responsible and ethical behaviour.

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

   Yes. The Company has integrated the fulfillment of human rights requirements into its standard terms and conditions for Purchase Orders, Agreements/ Contracts entered into with the Suppliers and also as a part of Code of Conduct for Suppliers and Service Providers.

10. Assessments for the year:

	% Of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	100%. We conduct internal monitoring to ensure compliance with relevant laws and policies regarding these issues. No significant findings have been reported by local regulatory bodies or external parties throughout the year. We take proactive measures to prevent discrimination, child labor and sexual harassment within our value chain partnerships.
Forced/involuntary labour	
Sexual harassment	
Discrimination at workplace	
Wages	

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

Not applicable. No significant risks /concerns.

LEADERSHIP INDICATORS

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

Not applicable. The Company has not received any grievances or complaints regarding human rights violations during the reporting period.

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

The Company's commitment to creating a culture of care and trust is evident in its various corporate policies, which include the Environment, Health & Safety (EHS) Policy, Whistleblower Policy, Sexual Harassment Policy and Equal Opportunity and Non-Discrimination policies. Upholding the dignity and respect of each employee is a core value that the Company embraces. To ensure compliance and responsibility, regular audits and inspections are carried out by the internal audit protocols of the EHS and HR departments, encompassing all locations and addressing issues related to EHS and human rights.

The Company is fully dedicated to meeting or surpassing the requirements of relevant local, state and national laws concerning human rights and workers' rights in all the states where it operates. Additionally, all business operations adhere to applicable regulations, striving to uphold labour rights and aligning with both national and international standards and regulations.

3. Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?

Yes. The Company has made provisions to ensure convenient access for individuals with disabilities at its manufacturing sites. Ramps have been constructed to facilitate easy movement for differently-abled visitors. To assist deaf and mute visitors, displays and signages have been installed for effective communication. The Company has been continually working to enhance our premises to further enhance accessibility and support for differently-abled employees and workers.

4. Details on assessment of value chain partners:

Particulars	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	The company did not conduct any assessments with its value chain partners. However, it is expected that the value chain partners comply with all applicable laws and regulations. In the upcoming assessment year, the company plans to conduct assessments to ensure compliance with human rights.
Discrimination at Workplace	
Child Labour	
Forced Labour/Involuntary Labour	
Wages	

5. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 4 above: Not applicable.

Principle 6: Businesses should respect and make efforts to protect and restore the Environment

ESSENTIAL INDICATORS

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

Parameter	Unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
From Renewable Sources			
Total electricity consumption (A)	GJ	3395	3184
Total fuel consumption (B)	GJ	0	0
Energy consumption through other sources (C)	GJ	0	0
Total energy consumption from renewable sources (A+B+C)	GJ	3395	3184
From Non-Renewable Sources			
Total electricity consumption (D)	GJ	11519	11144
Total fuel consumption (E)	GJ	35275	32303
Energy consumption through other sources (F)	GJ	0	0
Total energy - consumed from non- renewable sources (D+E+F)	GJ	46794	43447
Total energy consumed (A+B+C+D+E+F)	GJ	50189	46631
Energy intensity per rupee of turnover (Total energy consumption/ turnover in rupees)	GJ	0.0000053312	0.0000055823
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	(GJ/INR in Lakh) *PPP	10.84	11.53
Energy intensity in terms of physical output	GJ/MT	-	-
Energy Intensity (optional) - the relevant metric may be selected	–	-	-

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

2. Does the entity have any sites / facilities identified as designated consumers (DCs) under the performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any: No

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

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water withdrawal by source (in kiloliters)		
(i) Surface water	0	0
(ii) Groundwater	10038	12882
(iii) Third party water	103501	103797
(iv) Seawater / desalinated water	0	0
(v) Others (Harvested Rainwater)	0	0
Total volume of water withdrawal (In Kiloliters) (i + ii + iii + iv + v)	113539	116679
Total volume of water consumption (In Kiloliters)	113539	116679
Water intensity per rupee of turnover (Water consumed / turnover in INR) (KL/INR)	0.0000120605	0.0000139644

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP) (KL/INR in Lakh)*PPP	24.53	28.85
Water intensity in terms of physical output (KL/MT)	-	-
Water intensity (optional) - the relevant metric maybe selected	-	-

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

4. Provide the following details related to water discharged:

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water discharge by destination and level of treatment (in Kilolitres)		
(i) Surface water		
– No treatment	0	0
– With treatment – please specify level of treatment	0	0
(ii) Groundwater		
– No treatment	0	0
– With treatment – please specify level of treatment	0	0
(iii) To Seawater		
– No treatment	0	0
– With treatment – please specify level of treatment	0	0
(iv) Sent to third parties		
– No treatment	0	0
– With treatment – please specify level of treatment	80258	76009
(v) Others		
– No treatment	0	0
– With treatment – please specify level of treatment	0	0
Total water discharged (in Kiloliters)	**80258**	**76009**

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

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

Trade effluent is generated only at the Company's Vapi manufacturing unit, while water at the other facilities is primarily used for domestic purposes.

At the Daman facility, domestic wastewater is treated through an in-house Sewage Treatment Plant (STP) and the treated water is reused for non-potable purposes such as flushing, gardening and cleaning. The Company has also implemented rainwater harvesting initiatives to promote efficient water management.

The Company is progressively working towards implementing a Zero Liquid Discharge (ZLD) system at its Vapi unit. This initiative aims to maximise water recycling and reuse, minimise freshwater consumption and eliminate the need for off-site effluent disposal as part of the Company's long-term commitment to sustainable water management.

The Company is progressively working towards implementing a Zero Liquid Discharge (ZLD) system at its Vapi unit. This initiative aims to maximise water recycling and reuse, minimise freshwater consumption and eliminate the need for off-site effluent disposal as part of the Company's long-term commitment to sustainable water management.

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

Parameter	Unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
NOx	mg/Nm3	9	13
SOx	mg/Nm3	5	5
Particulate matter (PM)	Mg/Nm3	16	13
Persistent organic pollutants (POP)	Persistent Organic Pollutants (POP), Volatile Organic Compounds (VOC), Hazardous Air Pollutants (HAP), are not being monitored currently.		
Volatile organic compounds (VOC)			
Hazardous air pollutants (HAP)			
Others-please specify			

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency – Yes. Enviro Tech and Engineering Pvt Ltd

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

Parameter	Unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	tCO2e	1979	1812
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, FCs, SF6, NF3, if available)	tCO2e	2326	2250
Total Scope 1 and Scope 2 emissions per rupee of Turnover (In INR)	tCO2e/INR	0.0000004573	0.0000004863
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	(tCO2e/INR in Lakh)*PPP	0.93	1.00
Total Scope 1 and Scope 2 emission intensity in terms of physical output	tCO2e/MT	-	-
Total Scope 1 and Scope 2 emission intensity (optional)- the relevant matric may be selected by the entity	–	-	-

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

8. **Does the entity have any project related to reducing Green House Gas emission? If yes, then provide details:**

Yes. KKCL has taken considerable steps throughout the reporting year to reduce its own GHG emissions. Green energy like Wind and Solar energy are utilized at Vapi and Daman units.

In line with the long-term target, to reduce GHG emissions intensity, the following initiatives were adopted.

- Setting emission reduction targets and developing a roadmap to monitor execution
- Carrying out feasibility studies to adopt and invest renewable energy technologies in various units
- Investing in energy-efficient technologies

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

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Waste generated (in metric tonnes)		
Plastic waste (A)	52.88	48.72
E-waste (B)	0	0
Bio-medical waste (C)	0.10	0.10
Construction and demolition waste (D)	7	9
Battery waste (E)	0.20	0.1
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (G) (Used Oil, Used Graese, Cotton Waste, ETP Sludge from ETP, Paint Sludge)	7.37	7.84
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e., by materials relevant to the sector)	388.80	332.31
Total (A+B + C + D + E + F + G + H)	**456.35**	**398.07**

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations) (MT/INR)	0.0000000485	0.00000004717
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP) (MT/INR in Lakh)*PPP	0.099	0.098
Waste intensity in terms of physical output (MT/MT)	-	-
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	0	0
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total	**0**	**0**
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	0	0
(ii) Landfilling	23.50	20
(iii) Other disposal operations	432.85	378.07
Total	**456.35**	**398.07**

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

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:

The Company follows a structured waste management system based on the principles of Reduce, Reuse, Recycle, Recover and Responsible Disposal to minimise waste generation and promote resource efficiency. Waste generated during manufacturing is segregated at source and managed in accordance with applicable environmental regulations and site-specific statutory authorisations.

The Company continuously improves its manufacturing processes to optimise material utilisation, reduce waste generation and maximise the reuse and recycling of resources. Wherever feasible, production waste is reused within the manufacturing process, while non-hazardous waste such as paper, plastic, metal, fabric scrap and packaging materials is sent to authorised recyclers for resource recovery, thereby reducing waste sent to landfill. Hazardous waste, including effluent treatment sludge, used oil, chemical containers and other process-related waste, is safely handled, stored, transported and disposed of through authorised recyclers, Common Effluent Treatment Plants (CETPs) or Treatment, Storage and Disposal Facilities (TSDFs), as applicable, in compliance with statutory requirements.

The Company also strives to minimise the use of hazardous and toxic chemicals through process optimisation, adoption of efficient technologies, responsible chemical management and, wherever technically feasible, substitution with safer alternatives. Regular employee training on the safe handling, storage and disposal of chemicals further strengthens compliance and supports the Company's commitment to environmental protection and sustainable manufacturing 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?	If no, the reasons thereof and corrective action taken, if any.
1.	None of the operating sites are located within the core/buffer zone (within a 10 km radius) of any Ecologically Sensitive Area such as Protected Areas, National Parks, Wildlife Sanctuaries, Bio-Sphere Reserves, Wildlife Corridors, etc.			

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
None of the projects undertaken by KKCL in FY 2025-26 required Environmental Impact Assessments (EIA)					

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 there under (Y/N). If not, provide details of all such non-compliances, in the following format:

Sr. No.	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
Yes, the Company is in compliance with all 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 and Environment protection act and rules thereunder.				

LEADERSHIP INDICATORS

1. Water withdrawal, consumption and discharge in areas of water stress (in kilolitres):

As per the report by the Central Ground Water Board, both the Vapi and Mumbai units fall under the 'Safe' – Water Stress category. However, the Daman unit is categorized as 'Over-Exploited'. The Daman Unit operates within the Industrial Green Zone and utilizes water for domestic purposes at a rate of 25,000 liters per day, as well as 2,500 liters per day for boiler use. The unit efficiently treats domestic wastewater in-house, and approximately 25,000 liters of treated water is reused annually for flushing and gardening purposes.

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

Whether total Scope 3 emissions & its intensity is applicable to the company?

Parameter	Unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Not calculated for the year 2025-26 and 2024-25		
Total Scope 3 emissions per rupee of turnover			
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) If yes, name of the external agency. No

3. With respect to the ecologically sensitive areas reported at Question 11 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.

The disclosure mentioned does not apply to our company. All our business operates from premises situated in industrial zones that are not situated near environmentally delicate area.

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:

Sr. No.	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
1.	Efficient Dewatering	Deployment of an advanced dewatering system with high solids capture rate and continuous operation; designed for energy efficiency, low maintenance and modular scalability.	Achieved reduced waste volume, improved water reuse, energy savings and significant cost reduction in disposal and maintenance.	NA
2.	Rainwater Harvesting and Usage	Construction of a 3 lakh litre underground tank for capturing and storing rainwater for reuse across facility operations.	Enhanced water resource efficiency, reduced dependence on municipal supply and supported sustainable water management practices.	NA
3.	STP Installation	Installation of a Sewage Treatment Plant (STP) to treat and recycle wastewater for non-potable applications within the premises.	Improved wastewater management, reduced effluent discharge and contributed to water conservation by enabling reuse for horticulture and cleaning operations.	NA

5. Does the entity have a business continuity and disaster management plan?

Yes

Details of entity at which business continuity and disaster management plan is placed or weblink.

KKCL has instituted a Business Continuity Plan (BCP) that identifies potential risks — including natural disasters, cyber-attacks and other operational disruptions — and outlines strategies to mitigate such risks, safeguard critical assets and enable the swift recovery of operations. The BCP defines specific roles and responsibilities for crisis response teams, facilitating effective decision-making and timely restoration of business activities. Periodic risk assessments are undertaken to refine response strategies and minimise the impact on the Company's finances, operations and workforce. Through this framework, the BCP ensures continuity of essential business functions, limits potential damage and losses and reinforces the Company's overall stability in the event of an emergency.

6. Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard.

Nil. There are no significant impact to the environment, arising from the value chain of the Company.

7. Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts. :

No value chain partners were assessed during the assessment year. The company plans to assess its value chain partners in the upcoming year.

8. How many Green Credits have been generated or procured:

a. By the listed entity : Not Applicable for the industry

b. By the top ten (in terms of value of purchases and sales, respectively) value chain partners: Not Applicable for the industry

Principle 7: Businesses, when engaging in influencing Public and Regulatory Policy, should do so in a manner that is responsible and transparent

ESSENTIAL INDICATORS

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

Sl. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1.	Apparel Export Promotion Council	National
2.	Retailers Association of India	National

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:**

Sr. No.	Name of authority	Brief of the case	Corrective action taken
1.	No adverse order was received by the Company from regulatory authorities during the financial year 2025-26, hence no corrective action was required to be taken.		

LEADERSHIP INDICATORS

1. **Details of public policy positions advocated by the entity:**

Sl. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others – please specify)	Web Link, if available
1.	There is no public policy advocated as of now.				

Principle 8: Businesses should promote inclusive growth and equitable development

ESSENTIAL INDICATORS

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

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

Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% age of PAFs covered by R&Rs	Amounts paid to PAFs in the FY (In INR)
-	-	-	-	-	-

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

The Company has established a structured grievance redressal mechanism at its manufacturing locations to receive and address concerns raised by the local community in a timely and transparent manner. A cross-functional committee comprising representatives from functions such as HR & Administration, Safety and Security is responsible for receiving both written and verbal grievances, investigating them, maintaining appropriate records, implementing corrective actions and tracking each case until closure. This ensures that community concerns are addressed fairly, promptly and in accordance with the Company's internal procedures and applicable statutory requirements.

In addition to the formal grievance mechanism, the Company actively engages with neighbouring communities through regular interactions, meetings and CSR initiatives to understand local needs, encourage open communication and build long-term relationships. Feedback received during these interactions is considered while planning community development activities and improving operational practices, enabling the Company to maintain a positive relationship with stakeholders and contribute to sustainable community development.

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

Particulars	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Directly sourced from MSMEs/ Small Producers	0.78 %	0.71 %
Sourced directly from within the district and neighbouring districts	Data on sourcing within the district and neighboring districts are currently not captured. The Company is putting a process in place to capture the purchases made within the district and neighboring districts.	

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:**

Location	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Rural	0	0.00 %
Semi-urban	0	0.00 %
Urban	32.13	30.67 %
Metropolitan	67.87	69.33 %

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
Nil	NA

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

The Company has implemented various corporate social responsibility (CSR) initiatives. However, it has not undertaken any CSR projects or activities in the designated aspirational districts that have been identified by government bodies.

Sr. No.	State	Aspirational District	Amount spent (in INR)
1.	NA	NA	0

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

Yes. The Company has a preferential procurement policy that promotes inclusive and responsible sourcing practices. KKCL recognises that supplier diversity contributes to sustainable business growth and community development. Wherever feasible, the Company gives preference to local suppliers, locally manufactured products and small and diverse businesses, thereby supporting inclusive economic development and strengthening local supply chains.

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

Not applicable.

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

Not applicable.

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

Not applicable as the Company did not acquire or own any intellectual properties based on traditional knowledge in the year 2025-26.

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

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

Sr. No.	Name of authority	Brief of the Case	Corrective action taken
		Not applicable	

6. Details of beneficiaries of CSR Projects:

Sl. No.	CSR Project	No. of persons benefitted from CSR Projects	% Of beneficiaries from vulnerable and marginalized groups
1.	Medical and Health Care facilities	15216	Vulnerable and marginalized beneficiary are not measurable.

Principle 9: Businesses should engage with and provide value to their Consumers in a responsible manner

ESSENTIAL INDICATORS

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

The Company has established a robust consumer grievance redressal mechanism to ensure that customer complaints and feedback are addressed promptly, fairly and effectively. Customers can raise their concerns through multiple channels, including the Company's retail stores, customer care email and other designated communication platforms. Every complaint received is recorded, acknowledged and reviewed by the concerned team to identify the root cause and determine the appropriate corrective action.

The Company follows a structured process for investigating and resolving complaints within defined timelines while maintaining transparency and effective communication with customers throughout the resolution process. Complaints are regularly monitored and reviewed by the management to ensure timely closure, identify recurring issues and implement corrective and preventive measures. Customer feedback is also analysed to enhance product quality, service standards and the overall customer experience.

2. Turnover of products and/services as a percentage of turnover from ALL products/services that carry information about Environmental and Social Parameters relevant to the product, safe and responsible usage, recycling and/or safe disposal:

Locations	As a percentage to total turnover
Environmental and social parameters relevant to the product	100% (For all garments sold)
Safe and responsible usage Recycling	
Recycling and/or safe disposal	

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

Particulars	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Received during the year	Pending resolution at end of the year	Remarks	Received during the year	Pending resolution at end of the year	Remarks
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 (CRM, CCS, Sales, Brigade+)	1780	0	All complaints resolved	30	0	All complaints resolved

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

	Number	Reasons for recall
Voluntary recalls	0	Not applicable
Forced recalls	0	Not applicable

5. Does the entity have a framework/ policy on cyber security and risks related to data privacy? (Yes/No) If available, provide a web link of the policy:

Yes. Kewal Kiran Clothing Limited (KKCL) has implemented a comprehensive Cyber Security and Data Privacy Policy to protect its information assets and promote responsible use of IT resources. The policy applies to all individuals in India with access to KKCL's IT systems, including employees, contractors, vendors and suppliers and is designed to prevent breaches and safeguard sensitive data. It covers device security, password management, secure data transfer, email protection and outlines the IT team's roles, governance framework, reporting mechanisms and disciplinary measures for violations. The policy is available at: https://www.kewalkiran.com/admin/uploads/categoryfiles/238CyberSecurityandDataPrivacyPolicy.pdf

6. Provide details of any corrective actions taken or underway on issues relating to advertising and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty/action taken by regulatory authorities on safety of products/services:

Not Applicable, as there were no issues or concerns related to advertising, delivery of essential services, cyber security, penalties or actions initiated by regulatory authorities for safety of Company's products

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

    a. Number of instances of data breaches: Nil. No instance of data breaches in the assessment period.

    b. Percentage of data breaches involving personally identifiable information of customers: Nil

    c. Impact, if any, of the data breaches: Not Applicable

LEADERSHIP INDICATORS

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

    The entity's products and services can be accessed through leading E-commerce portals as well as the company's own website https://kewalkiran.com/

2. **Steps taken to inform and educate consumers about safe and responsible usage of products and/or services:**

    Yes, the company ensures that customers have access to comprehensive information by including wash care labels and fabric composition details on our garments. These labels provide detailed care instructions, while the fabric composition information allows customers to make informed choices based on their preferences and needs.

3. **Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services:**

    Not Applicable

4. **Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief.**

    Yes. The company provides wash care labels, composition of fabrics on the garments.

    Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No):

    Yes, the company collects customer feedback at each store. The company also maintains visitor's books for comments, suggestions and complaints and it reviews consumer feedbacks periodically. The company has customer care email id for enabling customers to reach out to the company.