



KOKUYO CAMLIN LIMITED

Regd. Office : 48/2, Hilton House, Central Road,

MIDC, Andheri (East), Mumbai - 400 093. INDIA

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E-mail : info@kokuyocamlin.com

Website : www.kokuyocamlin.com

CIN - L24223MH1946PLC005434

14th July, 2025

The Secretary,
BSE Limited
Corporate Relationship Department
1st Floor, New Trading Ring
Rotunda Building, P.J.Towers,
Dalal Street, Fort, Mumbai-400 001

The Manager,
Listing Department
National Stock Exchange of India Limited
Exchange Plaza, Bandra-Kurla Complex
Bandra (East), Mumbai – 400 051

Scrip Code: 523207

Symbol: KOKUYOCMLN

Dear Sir,

Sub: Business Responsibility and Sustainability Report for FY 2024-2025

Pursuant to Regulation 34(2)(f) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith the Business Responsibility and Sustainability Report of the Company for the financial year 2024-2025.

You are requested to take note of the above.

Thank you.

For KOKUYO CAMLIN LIMITED

VIPUL BHOY
COMPANY SECRETARY & COMPLIANCE OFFICER

Encl: a/a

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

(The Company was not falling under top 1000 listed entities based on the market capitalisation as on 31st December, 2024)

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1	Corporate Identity Number (CIN) of the Listed Entity	L24223MH1946PLC005434
2	Name of the Listed Entity	Kokuyo Camlin Limited
3	Year of incorporation	1946
4	Registered office address	48/2, Hilton House, Central Road, MIDC, Andheri East, Mumbai - 400093
5	Corporate address	48/2, Hilton House, Central Road, MIDC, Andheri East, Mumbai - 400093
6	E-mail	corporate@kokuyocamlin.com
7	Telephone	022 66557000
8	Website	www.kokuyocamlin.com
9	Financial year for which reporting is being done	1 st April, 2024 to 31 st March, 2025
10	Name of the Stock Exchange(s) where shares are listed	i) The BSE Ltd. ii) The National Stock Exchange of India Ltd.
11	Paid-up Capital	₹ 10,03,03,806/-
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Mr. Vipul Bhoj, Company Secretary & Compliance Officer, Telephone - 022 66557000, email- corporate@kokuyocamlin.com
13	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which of its consolidated financial statements, taken together).	Standalone basis
14	Name of assurance provider	Not Applicable
15	Type of assurance obtained	Not Applicable

II. Products/services

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Manufacturing and trading	Manufacturing and trading of consumer products viz. Stationery and colour products used for scholastic and art purpose	100%

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

S. No.	Product/Service	NIC Code	% of total Turnover Contributed
1	Consumer products (stationery items including fine arts & hobby products, scholastic products, markers, notebooks, technical instruments, adhesives, etc.)	32901, 32909, 46496, 47613	100%

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III. Operations

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

Location	Number of plants	Number of offices
National	3	3
International	Nil	Nil

19. Markets served by the entity.

a. Number of locations

Locations	Number
National (No. of States)	Pan India
International (No. of Countries)	20

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

3.43%

c. A brief on types of customers

The Company is one of the oldest and recognised stationery brands in India. The Company has diversified portfolio in office and school stationery segment comprising inks, colours, writing instruments, technical and drawing instruments, office stationery, markers, notebooks, scholastic and hobby art materials. Company serves the retail market through its strong distribution network across India.

IV. Employees

20. Details as at the end of Financial Year

a. Employees and workers (including differently abled):

S. No.	Particulars	Total	Male		Female	
		No. (A)	No. (B)	% (B/A)	No.(C)	%(C/A)
EMPLOYEES						
1	Permanent (D)	963	905	94%	58	6%
2	Other than Permanent (E)	91	88	97%	3	3%
3	Total employees (D+E)	1054	993	94%	61	6%
WORKERS						
4	Permanent (F)	111	105	95%	6	5%
5	Other than Permanent (G)	0	0	0%	0	0%
6	Total workers (F+G)	111	105	95%	6	5%

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b. Differently abled Employees and workers:

S. No.	Particulars	Total		Male		Female	
		No. (A)	No. (B)	% (B/A)	No.(C)	%(C/A)	
DIFFERENTLY ABLED EMPLOYEES							
1	Permanent (D)	1	0	0%	1	100%	
2	Other than Permanent (E)	0	0	0%	0	0%	
3	Total employees (D+E)	1	0	0%	1	100%	
DIFFERENTLY ABLED WORKERS							
4	Permanent (F)	1	1	100%	0	0%	
5	Other than Permanent (G)	0	0	0%	0	0%	
6	Total workers (F+G)	1	1	100%	0	0%	

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B/A)
Board of Directors	10	2	20%
Key Management Personnel (excluding KMP already covered under Board of Directors)	2	0	0%

22. Turnover rate for permanent employees and workers

	FY 2024-25			FY 2023-24			FY 2022-2023		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	24.26%	23.33%	24.21%	29.38%	6.90%	28.47%	27.90%	14.16%	27.12%
Permanent Workers	11.06%	15.38%	12.17%	6.51%	0.00%	6.11%	3.26%	25.00%	4.04%

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

23.

S. No.	Name of the holding / Subsidiary/associate companies / joint ventures (A)	Indicate whether holding/Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	Kokuyo Co. Ltd. Japan	Holding Company	74.44%	No

VI. CSR Details

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: Yes

(ii) Turnover (In ₹): 76,252.88 lakhs

(ii) Net worth (in ₹): 30,244.95 lakhs

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (CONTD.)

VII. Transparency and Disclosures Compliances

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

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 2024-25			FY 2023-24		
		Number of complaints filed during the year	Number of complaints pending resolution at closure of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at closure of the year	Remarks
Communities	Yes https://www.kokuyocamlin.com/contact-us	-	-	-	-	-	-
Investors (Other than shareholders)	NA	-	-	-	-	-	-
Shareholders	Yes. https://www.kokuyocamlin.com/company-info	0	0	-	0	0	-
Employees and workers	Yes. https://www.kokuyocamlin.com/camel/gallery/uploads/company_policies/company_policies-2014-236.pdf	1	0	-	1	0	-
Customers	Yes. https://www.kokuyocamlin.com/contact-us	132	1	-	171	1	-
Value Chain Partners	Yes. The Company has provided option on its website and its inhouse application viz. Vendor sampark to raise their concerns, if any. https://www.kokuyocamlin.com/contact-us	0	0	-	0	0	-

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

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

S. No.	Material Issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Plastic Waste Management	Risk	Compliance with laws and Regulations	The Company is registered as Brand Owner by Central Pollution Control Board for disposal of Multi Layered Plastic (MLP) & other plastic waste as per Extended Producer Responsibility (ERP) Plan	-
2	Handling of flammable solvents for various manufacturing processes	Risk	<p>1) Chemical Properties: Flammable solvents possess volatile characteristics, making them prone to vaporization and ignition at relatively low temperatures.</p> <p>2) Process Handling: Manufacturing processes involving these solvents often include activities such as transferring, mixing, or dispensing, which increase the risk of accidental spills or releases.</p> <p>3) Ignition Sources: Presence of ignition sources such as hot surfaces, sparks, static electricity, or open flames in the vicinity can lead to rapid combustion.</p>	<p>1) Engineering Controls:</p> <ul style="list-style-type: none"> - Implementing adequate ventilation Systems (Exhaust fans/wall windows) to ensure proper air exchange and dilution of Solvent Vapors. - Installing explosion - proof equipment and electrical systems to mitigate ignition risk. <p>2) Administrative controls:</p> <ul style="list-style-type: none"> - Developed SOPs for safe handling, storage and disposal of flammable solvents. - Conducting regular inspections and maintenance of equipment to identify and rectify potential hazards. <p>3) Personal Protective Equipment (PPE): Providing appropriate PPE such as fire suits, safety goggles, and respiratory protection for workers.</p> <p>4) Training and Awareness:</p> <ul style="list-style-type: none"> - Providing comprehensive training programs to educate personnel on the hazards associated with flammable solvents and the proper procedures for risk mitigation. - Conducting periodic drills and simulations to ensure preparedness for emergency situations. 	<p>Financial Implications:</p> <p>1) Initial Investment:</p> <ul style="list-style-type: none"> - Upfront costs for engineering controls, such as ventilation systems and explosion-proof equipment, can be significant. - Expenses associated with training programs and PPE provision also contribute to the initial investment. <p>2) Operational Costs:</p> <ul style="list-style-type: none"> - Ongoing expenses for maintenance, inspections, and replacement of equipment to ensure continued safety compliance. - Costs related to monitoring and testing for solvent concentrations in the air to maintain safe working environments. <p>3) Insurance Premiums:</p> <ul style="list-style-type: none"> - The presence of flammable solvents increases the risk profile of the manufacturing facility, potentially leading to higher insurance premiums. <p>4) Potential Losses:</p> <ul style="list-style-type: none"> - Financial losses resulting from workplace accidents, including property damage, business interruption, and legal liabilities, can be substantial. - Reputational damage and loss of customer trust in the event of a serious incident may also have long-term financial implications.

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SECTION B : MANAGEMENT AND PROCESS DISCLOSURES

This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the NGRBC Principles and Core Elements.

Disclosure Questions	P	P	P	P	P	P	P	P	P
	1	2	3	4	5	6	7	8	9
Policy and management processes									
1	a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)								
	b. Has the policy been approved by the Board? (Yes/No)								
	c. Web Link of the Policies, if available								
2	whether the entity has translated the policy into procedures. (Yes/No)								
3	Do the enlisted policies extend to your value chain partners? (Yes/No)								
4	Name of the national and international codes/certificates/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.								
5	Specific commitments, goals and targets set by the entity with defined timelines, if any.								
6	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.								

Governance, leadership and oversight

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

ESG framework is embedded in the culture of the Company. The Company has a dedicated policy towards ESG called 'Quality, Environment, Health and Safety (QEHS)' with a view to develop long term sustainable business while minimising the environmental impact of its operations and at the same time to serve the society with safe environment friendly and quality products. The Company also ensures health and safety of its employees and other stakeholders. The Company firmly believes that Governance is pre-requisite for attaining sustainable growth. We are committed to values and ethical business conduct not just in letter but also in spirit.

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

Mr. Satish Veerappa, Managing Director

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9. Does the entity have a specified Committee of the Board/Director responsible for decision making on sustainability related issues? If yes, provide details.

The Corporate Social Responsibility (CSR) is administered by the CSR Committee in line with the requirements of the Companies Act, 2013. The Managing Director is responsible for implementation of Environmental Health & Safety (EHS) policies.

10. Details of Review of NGRBCs by the Company

Subject for Review	Indicate whether review was undertaken by Director/Committee of the Board/Any other Committee									Frequency (Annually/Half yearly/Quarterly/Any other)								
	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
	1	2	3	4	5	6	7	8	9	1	2	3	4	5	6	7	8	9
Performance against above policies and follow up action	Respective Business Responsibility and Sustainability policies of the Company are reviewed periodically or on a need basis by the Board/Management. During this assessment, the efficacy of the policies is reviewed and necessary changes to the policies and procedures are implemented.																	
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	The Company is in compliance with existing regulations as applicable and a statutory compliance certificate on applicable laws is provided by the Managing Director to the Board of Directors																	

11. Has the entity carried out independent assessment/evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.

P	P	P	P	P	P	P	P	P
1	2	3	4	5	6	7	8	9
The Company conducts periodic review of the policies internally by the Senior Management which then drives the policies, projects and performance of the aspects of Business responsibility and sustainability.								

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

Question	P	P	P	P	P	P	P	P	P
	1	2	3	4	5	6	7	8	9
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 in a position to formulate and implement the policies on specified principles (Yes/No)									
The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (CONTD.)

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

This section is aimed at helping entities demonstrate their performance in integrating the Principles and Core Elements with key processes and decisions. The information sought is categorized as “Essential” and “Leadership”. While the essential indicators are expected to be disclosed by every entity that is mandated to file this report, the leadership indicators may be voluntarily disclosed by entities which aspire to progress to a higher level in their quest to be socially, environmentally, and ethically responsible.

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 programmes on any of the principles during the financial year

Segment	Total number of training and awareness programmes held	Topics / Principles covered under the training and its impact	% age of persons in respective category covered by the awareness programmes
Board of Directors	During the year, the Board has invested time on various updates comprising matters relating to issues pertaining to the business, regulations, economy and environmental, social and governance parameters.		100%
Key Managerial Personnel	Code of Conduct		100%
Employees other than BOD and KMPs	Code of Conduct		100%
Workers	Code of Conduct		100%

2. Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/judicial institutions, in the financial year, in the following format (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity’s website):

Monetary

	NGRBC Principle	Name of the regulatory/ Enforcement agencies/ judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine	1	Office of the Commissioner (Appeals) CGST, Central Excise and Customs, Jammu	7,90,38,483/-	The Company had received an order dismissing the Company’s appeal and upholding the order-in-original passed by the Joint Commissioner, Central Goods & Service Tax Commissionerate, Jammu for availing excess credit of ₹ 5,50,14,380/- (Self Credit) and duty short paid of ₹ 2,40,24,103/- u/s 11A along with Interest u/s 11AA/11AB of the Central Excise Act, 1944.	Yes

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	NGRBC Principle	Name of the regulatory/ Enforcement agencies/ judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
	1	The Joint Commissioner, CGST & Central Excise, Mumbai East Commissionerate, Maharashtra	8,13,02,629/-	The Company had received the order of demand of tax u/s 74 of the CGST Act 2017, wherein GST credit was disallowed amounting to ₹ 4,35,36,142/- along with interest to be imposed u/s 50 of CGST Act, 2017 and penalty imposed u/s 122(2) (b) of CGST Act, 2017 amounting to ₹ 3,77,66,487/-	Yes
	1	Office of the Assistant Commissioner of GST & Central Excise, Poonamallee Division, Chennai Outer Commissionerate	1,70,87,448/-	The Company had received the order of demand of tax u/s Section 74(9) of the CGST/TNGST Act, 2017 read with Section 20 of the IGST Act 2017, being the tax short paid by the taxpayer for the period 01.07.2017 to 17.07.2022 amounting to ₹ 85,43,724/- along with interest to be imposed u/s 50(1) of CGST/TNGST Act, 2017 and penalty imposed u/s 74(1) & 74(9) of CGST/TNGST Act, 2017 read with Section 20 of the IGST Act, 2017 of ₹ 85,43,724/-.	Yes
	1	Office of the Commissioner of Customs (NS-V) JNCH, Nhava Sheva, Taluka Uran, District Raigad, Maharashtra	1,86,90,480/-	The Company had received the order of demand of IGST u/s Section 28(4) & 28AA of the Customs Act 1962 being the tax short paid for the period 08.02.2018 to 05.03.2021 amounting to ₹ 57,45,240/- along with redemption fine u/s 125(1) amounting to ₹ 66,00,000/- and penalty & interest, imposed u/s 114A & 114AA amounting to ₹ 57,45,240/- & ₹ 6,00,000/-.	Yes
Settlement	-	-	-	-	-
Compounding fee	-	-	-	-	-
	NGRBC Principle	Name of the regulatory/ Enforcement agencies/ judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)	
Imprisonment	-	-	-	-	
Punishment	-	-	-	-	

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

Case details	Name of the regulatory/ enforcement agencies/ judicial institutions
Order-in-original passed by the Joint Commissioner, Central Goods & Service Tax Commissionerate, Jammu for availing excess credit of ₹ 5,50,14,380/- (Self Credit) and duty short paid of ₹ 2,40,24,103/- u/s 11A along with Interest u/s 11AA/11AB of the Central Excise Act, 1944. The Company has filed an Appeal with CESTAT on 3 rd June, 2024. The case is pending for hearing.	Central Excise and Service Tax Appellate Tribunal, Chandigarh
The Company had received the order of demand of tax u/s 74 of the CGST Act 2017, wherein GST credit was disallowed amounting to ₹ 4,35,36,142/- along with interest to be imposed u/s 50 of CGST Act, 2017 and penalty imposed u/s 122(2)(b) of CGST Act, 2017 amounting to ₹ 3,77,66,487/-. The Company has filed appeal with Commissioner (Appeal) on 27 th December, 2024. The case is pending for hearing.	Commissioner (Appeal), CGST, Mumbai
The Company had received the order of demand of tax u/s Section 74(9) of the CGST/TNGST Act, 2017 read with Section 20 of the IGST Act 2017, being the tax short paid by the taxpayer for the period 01.07.2017 to 17.07.2022 amounting to ₹ 85,43,724/- along with interest to be imposed u/s 50(1) of CGST/TNGST Act, 2017 and penalty imposed u/s 74(1) & 74(9) of CGST/TNGST Act, 2017 read with Section 20 of the IGST Act, 2017 of ₹ 85,43,724/-. The Appeal has been filed with Commissioner Appeal on 24 th April, 2025. The case is pending for hearing.	Commissioner (Appeal) CGST, Chennai
The Company had received the order of demand of IGST u/s Section 28(4) & 28AA of the Customs Act 1962 being the tax short paid for the period 08.02.2018 to 05.03.2021 amounting to ₹ 57,45,240/- along with redemption fine u/s 125(1) amounting to ₹ 66,00,000/- and penalty & interest, imposed u/s 114A & 114AA amounting to ₹ 57,45,240/- & ₹ 6,00,000/-. The Appeal was filed with CESTAT Mumbai on 17 th April, 2025. The case is pending for hearing.	Central Excise and Service Tax Appellate Tribunal, Mumbai.

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. The Company has 'zero tolerance' of any practice that may be classified as corruption, bribery or giving or receipt of bribes and the same has been mentioned in its Code of Conduct. The objective of this policy is to serve as a guide for all directors, executives, employees and associated persons for ensuring compliance with applicable anti-bribery laws, rules and regulations. This policy is applicable to all individuals working at all levels and grades, including Board Members and Senior Managerial Personnel and other employees of the Company and such person acting on behalf of the Company.

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

	FY 2024-25	FY 2023-24
Directors		
KMPs	Nil	Nil
Employees		
Workers		

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6. Details of complaints with regard to conflict of interest

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

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

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

	FY 2024-25	FY 2023-24
Number of days of accounts payable	39	49

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 following format:

Parameter	Metrics	FY 2024-25	FY 2023-24
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	37 %	36 %
	b. Number of trading houses where purchases are made from	27	23
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	66 %	73 %
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	87%	86%
	b. Number of dealers / distributors to whom sales are made	2628	2095
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	9.85%	9.98%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	0.11%	0.39%
	b. Sales (Sales to related parties / Total Sales)	1.18%	2.01%
	c. Loans & advances (Loans & advances given to related parties / Total Loans & advances)	-	-
	d. Investments (Investments in related parties / Total Investments made)	-	-

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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.**

	FY 2024-25 (₹ in lakhs)	FY 2023-24 (₹ in lakhs)	Details of improvements in environmental and social impacts
R&D	554.33	540.03	Most of our products are used by children/students. Our R&D efforts are dedicated to make the products user friendly, safe and non-toxic.
Capex	-	-	-

- 2. a. Does the entity have procedures in place for sustainable sourcing? (Yes/No) – Yes.**
b. If yes, what percentage of inputs were sourced sustainably? – 70%
- 3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.**
- a. Plastic waste from rejection, reprocessed finished goods is collected and sent for recycling or co-processing. This is being done either internally (Re-cycle) or through Authorized third parties.
- b. Company disposes E-waste as per in-country or local regulations.
- c. Hazardous waste is being disposed as per the Hazardous Waste Management Rules.
- d. The Other waste are disposed as per Regulations devised by Local Regulatory Bodies.
- 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.**

Yes. EPR is applicable to company activities. All plastic waste generated internally is disposed through authorized vendors. The Company complies with all the conditions of EPR defined under Plastic Waste Management Rules.

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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

% of employees covered by

Category	Total (A)	Health Insurance		Accident Insurance		Maternity Benefit		Paternity Benefit		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent employees											
Male	905	905	100%	905	100%	0	0%	0	0%	0	0%
Female	58	58	100%	58	100%	58	100%	0	0%	58	100%
Total	963	963	100%	963	100%	58	6%	0	0%	58	6%
Other than Permanent employees											
Male	88	88	100%	88	100%	0	0%	0	0%	0	0%
Female	3	3	100%	3	100%	3	100%	0	0%	3	100%
Total	91	91	100%	91	100%	3	3%	0	0%	3	100%

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

% of workers covered by

Category	Total (A)	Health Insurance		Accident Insurance		Maternity Benefit		Paternity Benefit		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent workers											
Male	105	105	100%	105	100%	0	0%	0	0%	0	0%
Female	6	6	100%	6	100%	6	100%	0	0%	6	100%
Total	111	111	100%	111	100%	6	5%	0	0%	6	5%
Other than Permanent workers											
Male	0	0	0%	0	0%	0	0%	0	0%	0	0%
Female	0	0	0%	0	0%	0	0%	0	0%	0	0%
Total	0	0	0%	0	0%	0	0%	0	0%	0	0%

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

	FY 2024-25	FY 2023-24
Cost incurred on well-being measures as a % of total revenue of the Company	0.15%	0.12%

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (CONTD.)

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

Benefit	FY 2024-25			FY 2023-24		
	No. of employers 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 employers covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	99.43%	100%	Y	99.50%	100%	Y
Gratuity	100%	100%	Y	100%	100%	Y
ESI	29%	67%	Y	47%	64%	Y
Others - Please specify	0	0	-	0	0	-

* Note - We have 6 Japanese Expats on our roll. India Government is having SSA with Japan and accordingly they do not come under the purview of Provision of Employee's Provident Fund and Misc provision act. Hence, they are not considered as PF covered employees.

3. Accessibility of workplaces

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

All the plants and Head offices are accessible to differently abled employees and workers. The Company is continuously working towards improving infrastructure for the easement in accessibility to the differently abled employees.

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.

Principle 2 of the Company's Code of Conduct emphasizes on respect for human rights and personality which talks about no discrimination based on disability. Company's code of conduct is available on <https://www.kokuyocamlin.com/code-of-conduct>.

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

Genderh	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	NA	NA	NA	NA
Female	NA	NA	NA	NA
Total	NA	NA	NA	NA

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

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	Yes, concerned worker/ employee can approach immediate superior. If not resolved employee can escalate to Head of the Department (HOD) and / or HR dept. if not satisfied, then can write on Kokuyo Group Hotline.
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (CONTD.)

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

Category	FY 2024-25			FY 2023-24		
	Total employees / workers in respective category	No. of employees/ workers in respective category, who are part of association(s) or Union	% (B/A)	Total employees / workers in respective category	No. of employees / workers in respective category, who are part of association(s) or Union	% (D/C)
	(A)	(B)		(C)	(D)	
Total Permanent Employees	963	0	0%	867	0	0%
Male	905	0	0%	809	0	0%
Female	58	0	0%	58	0	0%
Total Permanent Workers	111	111	100%	104	104	100%
Male	105	105	100%	97	97	100%
Female	6	6	100%	7	7	100%

8. Details of training given to employees and workers

Category	FY 2024-25					FY 2023-24				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		on Skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No.(E)	% (E/D)	No.(F)	% (F/D)
Employees										
Male	993	993	100%	993	100%	947	947	100%	947	100%
Female	61	61	100%	61	100%	59	59	100%	59	100%
Total	1054	1054	100%	1054	100%	1006	1006	100%	1006	100%
Workers										
Male	105	105	100%	105	100%	109	109	100%	109	100%
Female	6	6	100%	6	100%	7	7	100%	7	100%
Total	111	111	100%	111	100%	116	116	100%	116	100%

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

Category	FY 2024-25			FY 2023-24		
	Total (A)	No. (B)	% (B/A)	Total (C)	No.(D)	% (D/C)
Employees						
Male	993	993	100%	947	947	100%
Female	61	61	100%	59	59	100%
Total	1054	1054	100%	1006	1006	100%
Workers						
Male	105	105	100%	109	109	100%
Female	6	6	100%	7	7	100%
Total	111	111	100%	116	116	100%

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (CONTD.)

10. Health and safety management system:**a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No). If yes, the coverage such system?**

The Safety and Health Management System covers activities across all Manufacturing locations and ensures the protection of Environment and Health and Safety of its Employees, Contractors, Visitors and relevant stakeholders.

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

As an IMS certified organization, the Company has Hazard Identification and Risk Assessment (HIRA) Register to identify hazards and risks related to each activity department-wise covering routine and non-routine activities.

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

Yes. The employees are encouraged to report all near miss, unsafe acts and similar situations through suggestion box and in safety committee meetings etc.

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

Yes. All employees are covered under Health insurance Scheme / ESI scheme.

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

Safety Incident/Number	Category	FY 2024-25	FY 2023-24
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	0	0.20
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	1

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

The Company has a Steering Committee, chaired by Senior Management Committee Officers. The Committee reviews and monitors the sustainability, safety, health and environmental policies and activities of the Company on behalf of the Board to ensure that the Group is in compliance with appropriate laws and legislation. The committee's primary goal is to ensure that the organization provides a safe and healthy workplace for its employees, visitors, and customers. The Company has integrated Safety, Health & Environment policy. The data associated with key lead and lag measures are captured through various predefined reports and log sheets to track the performance. For data analysis, tools like trends analysis, Root Cause Analysis and comparative performance analysis are used to assess current performance and the improvements required.

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (CONTD.)

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

	FY 2024-25			FY 2023-24		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remark
Working Conditions	0	0	-	0	0	-
Health & Safety	0	0	-	0	0	-

14. Assessments for the year

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices working conditions	100 % (Training/ awareness/ technological upgradation/ review at senior level and Steering committee. The Company is committed to its Zero Harm to life. ISO 9001:2015, 14001:2015 & 45001:2018 Certification Audits conducted at each site annually to evaluate Health, Safety and Environment Management system in the organization.)

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

All incidents are investigated by cross-functional team. All critical factors involved in an incident are determined through root cause analysis & investigation and corrective / preventive actions are identified to prevent recurrence. The detailed investigation and root causes identified by cross-functional team are reviewed by the Senior management. Learning from incident is further discussed in the morning safety meeting, toolbox talk, safety committee meet etc. to bring awareness and prevent recurrence of incidents.

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (CONTD.)

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 has identified its internal and external stakeholders and endeavours to maintain healthy engagement with these stakeholders which allows participation and collaboration wherever possible.

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

Stakeholder group	Whether identified as Vulnerable & 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.
Employees	No	Direct, Emails, Website, Trainings	Regular	Employee's growth in terms of their career, professional development, continuing education and skill training
Suppliers	No	Direct, Emails, 'Vendor Sampark'- an inhouse portal developed for vendor management	Regular / Periodic	Understand the Need and expectation, supply chain issue, awareness and other trainings, Regulatory compliance etc.
Stockists & Dealers	No	Emails, 'Sampark'- an inhouse portal developed for order processing with distributors	Regular / Periodic	Understand the Need and expectation, awareness and other trainings, smooth distribution network
Customers	No	Emails, Advertisements, website, social media	Regular	Customer satisfaction and feedback, product awareness
Shareholders/ investors	No	Annual General meeting, Email, Newspaper, Submissions on Stock Exchange, company website Advertisement	Annual / Quarterly /Periodic	Update the progress of the Company, Understand their expectations
Community	Yes	Advertisements, Website, social media	Regular	CSR Interventions and its benefits to the Community
Regulatory authority	No	Statutory filings	Periodic	Compliance and reporting requirement

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (CONTD.)

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 2024-25			FY 2023-24		
	Total (A)	No. of employees / workers covered (B)	% (B/A)	Total (C)	No. of employees / workers covered (D)	% (D/C)
Employees						
Permanent	963	963	100%	867	867	100%
Other than permanent	91	91	100%	139	139	100%
Total Employees	1054	1054	100%	1006	1006	100%
Workers						
Permanent	111	111	100%	104	104	100%
Other than permanent	0	0	100%	12	12	100%
Total Workers	111	111	100%	116	116	100%

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

Category	FY 2024-25					FY 2023-24				
	Total (A)	Equal to Minimum Wage		More than Minimum Wages		Total D	Equal to Minimum Wage		More than Minimum Wages	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No.(F)	% (F/D)
Employees										
Permanent										
Male	905	0	0%	905	100%	809	0	0%	809	100%
Female	58	0	0%	58	100%	58	0	0%	58	100%
Other than Permanent										
Male	88	0	0%	88	100%	138	0	0%	138	100%
Female	3	0	0%	3	100%	1	0	0%	1	100%
Workers										
Permanent										
Male	105	0	0%	105	100%	97	0	0%	97	100%
Female	6	0	0%	6	100%	7	0	0%	7	100%
Other than Permanent										
Male	0	0	0%	0	0%	12	0	0%	12	100%
Female	0	0	0%	0	0%	0	0	0%	0	0%

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (CONTD.)

3. Details of remuneration/Salary/Wages, in the following format:**a. Median remuneration/wages:**

	Male		Female	
	Number	Median remuneration/salary/wages of respective category (₹ In Lakhs)	Number	Median remuneration/salary/wages of respective category (₹ In Lakhs)
Board of Directors (BOD) (Whole time Directors)	3	159.31*	0	NA
Key Management Personnel (excluding KMP already covered under Board of Directors)	2	53.80^	0	NA
Employees other than BOD and KMP	989	3.33	61	6.17
Workers	105	3.16	6	4.38

*The median is calculated basis the actual remuneration paid to Directors during the year.

^The median is calculated basis the actual remuneration paid to KMPs during the year.

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

	FY 2024-25	FY 2023-24
Gross wages paid to females as % of total wages	6.16%	7.46%

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

The Chief Human Resources Officer who is responsible for the human resources function shall oversee and address any issue arising from any human rights impact or issues caused or contributed to by the business.

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

Employee can approach immediate superior if not resolved employee can escalate to Head of the Department (HOD) and / or HR department if not satisfied, then he/she can write on Kokuyo Group hotline.

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

	FY 2024-25			FY 2023-24		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	0	0	-	1	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	-

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (CONTD.)

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

	FY 2024-25	FY 2023-24
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	1
Complaints on POSH as a % of female employees / workers	0%	1.54%
Complaints on POSH upheld	0	1

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

The Company has Whistle Blower policy at place.

9. Do human rights requirements form part of your business agreements and contracts?

No

10. Assessments for the year

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	100%. The Company has policies on human rights which are applicable to all its employees. The Company has processes in place to confirm the compliance of applicable laws at the time of joining employment and thereafter the Company monitors its compliances throughout their employment.
Forces/involuntary labour	
Sexual harassment	
Discrimination at workplace	
Wages	
Other-please specify	

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

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (CONTD.)

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	FY 2024-25	FY 2023-24
From renewable sources (in GJ)		
Total electricity consumption (A)	7614.56	4624.86
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	-	-
Total energy consumed from renewable sources (A+B+C)	7614.56	4624.86
From non-renewable sources (in GJ)		
Total electricity consumption (D)	11812.56	13867.29
Total fuel consumption (E)	4578.37	4191.65
Energy consumption through other sources (F)	-	-
Total energy consumption from non-renewable sources (D+E+F)	16390.93	18058.94
Total energy consumed (A+B+C+ D+E+F) (in GJ)	24005.49	22683.8
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	0.31 GJ / ₹ lakhs	0.28 GJ / ₹ lakhs
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)*	6.50 GJ / \$ lakhs	5.74 GJ / \$ lakhs
Energy intensity in terms of Physical Output	3.58 GJ / tonne	2.72 GJ / tonne

*The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2025 by the IMF for India which is 20.66.

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

- 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 2024-25	FY 2023-24
Water withdrawal by source (in kilolitres)		
(i) Surface water	55700	50864
(ii) Groundwater	0	0
(iii) Third party water	60080	54663
(iv) Seawater / desalinated water	0	0
(v) Other	0	0
Total volume of water withdrawal (in kilolitres) (i+ii+iii+iv+v)	115780	105527
Total volume of water consumption (in kilolitres)	115780	105527
Water Intensity per rupee of turnover (Total Water consumption / Revenue from operations)	1.52 kilolitres / ₹ lakhs	1.29 kilolitres / ₹ lakhs
Water Intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Water consumption / Revenue from operations adjusted for PPP)	31.37 kilolitres / \$ lakhs	26.72 kilolitres / \$ lakhs
Water intensity in terms of Physical Output	17.26 kilolitres / tonne	26.72 kilolitres / tonne

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

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (CONTD.)

4. Provide the following details related to water discharged:

Parameter	FY 2024-25	FY 2023-24
Water discharge by destination and level of treatment (in kilolitres)		
i. To Surface water		
- No treatment	NA	NA
- With treatment – please specify level of treatment	26400	27648
ii. To Groundwater		
- No treatment	NA	NA
- With treatment – please specify level of treatment	NA	NA
iii. To Seawater		
- No treatment	NA	NA
- With treatment – please specify level of treatment	NA	NA
iv. Sent to third-parties		
- No treatment	NA	NA
- With treatment – please specify level of treatment	NA	NA
v. Others		
- No treatment	NA	NA
- With treatment – please specify level of treatment	NA	NA
- Total water discharged (in kilolitres)	26400	27648

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. All the waste water is collected and treated in STP/ETPs and all the parameters are maintained as defined by State Pollution Control Board.

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

Parameter	Please specify unit for FY 2023-24	FY 2024-25	FY 2023-24*
NOx	≤80 µg/m ³	15.07	62.06
SOx	≤80 µg/m ³	11.01	20.11
Particulate matter (PM)	≤100 µg/m ³	52.16	26.70
Persistent organic Pollutants (POP)	---	NA	NA
Volatile organic compounds (VOC)	---	NA	NA
Hazardous air pollutants (HAP)	---	NA	NA
Others - please specify	---	NA	NA

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. Emission parameters tested and assured by State Pollution Control Board Approved Lab

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (CONTD.)

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

Parameter	Unit	FY 2024-25	FY 2023-24
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	306.24	232.34
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	2985.95	3505.34
Total Scope 1 and Scope 2 emissions	Metric tonnes of CO ₂ equivalent	3292.19	3737.68
Total Scope 1 and Scope 2 emissions intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	Metric tonnes of CO ₂ equivalent	0.04 / ₹ lakhs	0.04 / ₹ lakhs
Total Scope 1 and Scope 2 emissions 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)	Metric tonnes of CO ₂ equivalent	0.89 / \$ lakhs	0.95 / \$ lakhs
Total Scope 1 and Scope 2 emissions intensity in terms of physical output	Metric tonnes of CO ₂ equivalent	0.49 / tonne	0.45 / tonne

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

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

Yes, we have installed ground mounted 517 KWp , ground mounted solar plant to increase the generation of electricity by using Solar energy.

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

Parameter	FY 2024-25	FY 2023-24
Total Waste generated (in metric tonnes)		
Plastic waste (A)	160.47	165.84
E-waste (B)	43.7	0
Bio-medical waste (C)	0	0
Construction and demolition waste (D)	0	0
Battery waste (E)	0	0
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any (G)	0.559	0.518
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	324.2	333.19
Total (A+B+C+D+E+F+G+H) (in metric tonnes)	528.93	499.55
Waste intensity per rupee of turnover (Total Waste generated / Revenue from operations)	0.007 MT / ₹ lakhs	0.006 MT / ₹ lakhs
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Waste generated / Revenue from operations adjusted for PPP)	0.14 MT / \$ lakhs	0.13 MT / \$ lakhs
Waste intensity in terms of physical output	0.08 MT / tonne	0.06 MT / tonne
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycles	0	0
(ii) Re-used	43.7	6.5
(iii) Other recovery operations	0	0
Total (A+B+C+D+E+F+G+H)	43.7	6.5

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (CONTD.)

Parameter	FY 2024-25	FY 2023-24
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	0.56	0.52
(ii) Landfilling	0	0
(iii) Other disposal operations	0	0
Total	0.56	0.52

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.**

At our establishments, we follow a structured waste management approach that includes segregation at source, proper labelling, and safe storage of hazardous, non-hazardous, and recyclable wastes. All hazardous wastes are disposed of through authorized vendors as per regulatory norms, while non-hazardous and recyclable wastes are sent for reuse or recycling. To reduce the usage of hazardous and toxic chemicals, we continuously explore and adopt safer alternatives, optimize formulations, and implement green chemistry principles. Regular training, monitoring, and internal audits ensure effective waste minimization and compliance with environmental standards.

- 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.**

S. No.	Location of operations/offices	Type of operations	Whether the conditions or environmental approval / clearance are being complied with? (Y/N)
			If No, the reasons thereof and corrective action taken, if any
Not Applicable			

- 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 b Link
Not Applicable					

- 13. Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India, such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format.**

S. 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 compliant with all applicable regulations in India				

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (CONTD.)

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.**

The Company is a member of 7 (Seven) Trade & Industry Chambers as mentioned in Sr. no. (b) below:

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.

S. No.	Name of the trade and industry chambers/association	Reach of trade and industry chambers/associations (State/National)
1	Art and Creative Material Institute Inc.	International
2	Honorary Consular Corps Diplomatique-India	International
3	Federation of Indian Chamber of Commerce & Industries (FICCI)	National
4	Indian Merchants' Chambers (IMC)	National
5	Indian Institute of Packaging	National
6	Bureau of Indian Standards	National
7	Tarapur Industrial Manufacturer Association (TIMA)	State

2. Provide details of corrective action taken or underway on any issues related to anti-competitive conduct by the entity, based on adverse orders from regulatory authorities. Not Applicable**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
Not Applicable					

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

S. No.	name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
Not Applicable						

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

The Company is responding to any complaint / grievance / suggestion received from the local community where operative and as a responsible corporate citizen, endeavours to act upon it in the best interest of the Company and the Community. The contact details are available on the Company's website www.kokuyocamlin.com.

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

	FY 2024-25	FY 2023-24
Directly sourced from MSMEs/small producers	14%	19%
Sourced directly from within India	95%	92%

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 2024-25	FY 2023-24
Rural	9.74%	9.34%
Semi – Urban	14.88%	21.11%
Urban	41.19%	36.88%
Metropolitan	34.19%	32.66%

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

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 believes that the customers are the key source of inputs on products quality & services. To facilitate customer interactions, the Company has dedicated Customer Support Desk. Customer contact mechanism is mentioned on all our packs, customers can register their queries, grievances, suggestions on telephone or e-mail. The Company also has a well-established protocol to address all the queries / suggestions /grievances received from customers. Customer queries /complaints are immediately addressed by quality team through personal visits or telecom. Customer Support Desk coordinates with all stakeholders for timely resolution of customer feedback. In-case of complaints, once the initial analysis is done, Quality team further investigates the complaints. Root cause analysis and corrective / preventive actions are taken. Complaint Sample/ feedback is shared with shop floor team to sensitize on the nature of complaint and avoid reoccurrence. In case of genuine complaints, timely product replacements are provided to customers to ensure customer confidence and trust.

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

Environmental and social parameters relevant to the product	Products of the Company carry all the essential information required under applicable laws, rules and regulations. Company's products carry various certification marks e.g. i) CE which is European Union standard for affirmation on safety, health and environmental protection standards ii) ISI mark which is standards compliance mark certifying that the product conforms to an Indian Standards developed by Bureau of Indian Standards (BIS). Further all the products with plastic packaging carries plastic recycle marks.
safe and responsible usage	
Recycling and/or safe disposal	

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

	FY 2024-25		Remarks	FY 2023-24		Remark
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	0	0	-	0	0	-
advertising	0	0	-	0	0	-
Cyber-security	0	0	-	0	0	-
Delivery of essential services	0	0	-	0	0	-
restrictive Trade Practices	0	0	-	0	0	-
Unfair Trade Practices	0	0	-	0	0	-
Other	132	1	-	171	1	-

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

	Number	Reasons for recall
Voluntary recalls	0	No Voluntary product recalls initiated for the reason of safety issues
Forced recalls	0	No forced recalls done for the reason of safety issues

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: No

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

7. Provide the following information relating to data breaches:

a. **Number of instances of data breaches:** Nil

b. **Percentage of data breaches involving personally identifiable information of customers:** Not Applicable

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