

# Business Responsibility and Sustainability Reporting



The Directors present the Business Responsibility Report of the Company for the financial year ended on March 31, 2024, pursuant to Regulation 34(2) (f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

## SECTION A: GENERAL DISCLOSURE

### I. Details of the listed entity

1	Corporate Identity Number (CIN) of the Listed Entity	L18101MH1992PLC065136
2	Name of the Listed Entity	Kewal Kiran Clothing Limited
3	Year 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	<a href="mailto:abhijit.warange@kewalkiran.com">abhijit.warange@kewalkiran.com</a>
7	Telephone	022-26814400
8	Website	<a href="https://www.kewalkiran.com/">https://www.kewalkiran.com/</a>
9	Financial year for which reporting is being done	April 1, 2023 to March 31, 2024
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	₹ 6162.51 lakhs (61,625,185 equity shares of ₹ 10 each)
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Mr. Abhijit B. Warange, Company Secretary +91 22 26814400 <a href="mailto:abhijit.warange@kewalkiran.com">abhijit.warange@kewalkiran.com</a> Kewal Kiran Estate, 460/7, I.B. Patel Road, Near Western Express Highway, Goregoan (East) Mumbai: 400063
13	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together)	The 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):

Sr. 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 Desi Belle.	100%

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

Sr. No.	Product/Service	NIC Code	% of total Turnover contributed
1	Jeans		52.9%
2	Shirt		21.8%
3	Trouser	NIC code 141 - Manufacturing of wearing apparels, except fur apparels	7.6%
4	T-Shirt		5.1%
5	Others		12.6%

### III. Operations

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

Location	Number of plants	Number of offices	Total
National	4	1	5
International	-	-	-

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

##### a. Number of locations

Location	Number
National (No. of States)	25
International (No. of Countries)	5

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

**Export contributes 2.07% of the total turnover of the company.**

##### c. A brief on types of customers

**KKCL's five apparel brands namely Killer, Lawman, Integriti, Easies & Desi Belle, comprise products that address the needs of all profiles of the menswear & womenswear consumers, be it diverse age groups, income levels or occasions.**

**With 488 exclusive brand outlets (EBO) and 80+ distributors covering 3,000+ 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 Financial Year:

##### a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
<b>Employees</b>						
1	Permanent (D)	925	753	81%	172	19%
2	Other than Permanent (E)	1725	1277	74%	448	26%
3	Total employee (D+E)	2650	2030	77%	620	23%
<b>Workers</b>						
4	Permanent (F)	994	897	90%	97	10%
5	Other than Permanent (G)	0	0	0%	0	0%
6	Total employee (F+G)	994	897	90%	97	10%

##### b. Differently abled Employees and workers:

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
<b>Differently abled employees</b>						
1	Permanent (D)	0	0	0%	0	0%
2	Other than Permanent (E)	0	0	0%	0	0%
3	Total employee (D+E)	0	0	0%	0	0%
<b>Differently abled Workers</b>						
4	Permanent (F)	0	0	0%	0	0%
5	Other than Permanent (G)	0	0	0%	0	0%
6	Total employee (F+G)	0	0	0%	0	0%

## 21. Participation/Inclusion/Representation of women

Particulars	Total (A)	No. and percentage of Females	
		No. (B)	% (B/A)
Board of Directors	9	2	22%
Key Management Personnel	3	0	0%

## 22 Turnover rate for permanent employees and workers

	FY 2023-24			FY 2022-23			FY 2021-22		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	20.64%	19.33%	20.45%	20.53%	34.69%	22.07%	30.39%	60.27%	33.50%
Permanent Workers	27.33%	25.62%	27.16%	27.85%	20.57%	27.17%	39.01%	65.22%	41.03%

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

### 23. (a) Names of holding / subsidiary / associate companies / joint ventures

Sr. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	Kewal Kiran Design Studio Limited (formerly known as K-Lounge Lifestyle Limited)	Subsidiary	100%	No
2	Kewal Kiran Lifestyle Limited	Subsidiary	100%	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 ₹)	:	85,517 Lakhs
iii.	Net worth (in ₹)	:	67,658 Lakhs

## VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 2023-24			FY 2022-23		
		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. <a href="https://www.kewalkiran.com/investors.php#Policies">https://www.kewalkiran.com/investors.php#Policies</a>	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, <a href="mailto:Investors@Kewalkiran.com">Investors@Kewalkiran.com</a>	2	0	The complaints were satisfactorily resolved	1	0	The complaints were satisfactorily resolved
Shareholders		0	0	-	0	0	-

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 2023-24			FY 2022-23		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Employees and workers	Yes. The mechanism is in place and the employee grievances can be reported at <a href="mailto:sangeeta.singh@kewalkiran.com">sangeeta.singh@kewalkiran.com</a> <a href="https://www.kewalkiran.com/investors.php#Policies">https://www.kewalkiran.com/investors.php#Policies</a>	0	0	-	0	0	-
Customers	Yes. The company has a mechanism to handle and address customer complaints. <a href="https://www.kewalkiran.com/investors.php#Policies">https://www.kewalkiran.com/investors.php#Policies</a>	20	0	The complaints were satisfactorily resolved	30	0	The complaints were satisfactorily resolved
Value Chain Partners	Yes. The company has a mechanism to handle and address the complaints of value chain partners. <a href="https://www.kewalkiran.com/investors.php#Policies">https://www.kewalkiran.com/investors.php#Policies</a>	0	0	-	0	0	-
Other (Whistle Blower)	Yes. The company has a Whistle Blower Policy. <a href="https://www.kewalkiran.com/investors.php#Policies">https://www.kewalkiran.com/investors.php#Policies</a>	0	0	-	0	0	-

## 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	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	<ol style="list-style-type: none"> <li>Investments in alternate energy sources and energy efficient technologies in order to decrease dependence on non-renewable sources.</li> <li>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.</li> </ol>	Positive
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 off properly.	Waste reduction and recycling program for effective waste management. Employee training, regular auditing, and monitoring.	Negative
3	Climate Change	Risk and 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

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)
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
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
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

## 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
<b>Policy and management processes</b>									
1 .a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
1. b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
1. c. Web Link of the Policies, if available	KKCL's BRSR Policy is available at <a href="https://www.kewalkiran.com/investors.php#Policies">https://www.kewalkiran.com/investors.php#Policies</a>								
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)								
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.								

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
<b>Governance, leadership and oversight</b>									
<b>7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)</b>									
Please refer to the Chairman's statement (page No.-27) in KKCL's Annual Report 2023-24									
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.								
10. Details of Review of NGRBCs by the Company:									
Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee								
	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Yes								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	The Company has been compliant with the statutory requirements and there have been no instances of non-compliances.								
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.	P1	P2	P3	P4	P5	P6	P7	P8	P9
	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 in a position to formulate and implement the policies on specified principles (Yes/No)									
The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

## SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

- 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	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%
Key Managerial Personnel			100%
Employees other than BoD and KMPs	24	Employees and workers underwent training on various topics and principles, including:	91%
Workers	27	Health and safety (P3), Prevention of sexual harassment (P5), Skill upgradation (P3), Ethical standards (code of conduct) (P1)	92%

- 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 ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine	Nil	Not applicable	Nil	Not applicable	Not applicable
Settlement	Nil	Not applicable	Nil	Not applicable	Not applicable
Compounding	Nil	Not applicable	Nil	Not applicable	Not applicable

Non-Monetary					
S. No.	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)	
Imprisonment	Nil	Not applicable	Not applicable	Not applicable	Not applicable
Punishment	Nil	Not applicable	Not applicable	Not applicable	Not applicable

- 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
	Not applicable



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 an Anti-Bribery & Anti-Corruption policy. The policy is applicable to all the directors and employees of KKCL and they are expected to adhere to the policies in spirit and letter. The policy defines all forms of bribery and acts of corruption. The policy provides guidance on the violations of the policy, the reporting mechanism and the disciplinary actions. KKCL provides regular training on the policy, and the Executive Board is committed to supporting its implementation. The Policy provides for adequate safeguards against victimisation of employees who avail of the mechanism to report the breach of the Policy. The policy can be accessed on the website at <https://www.kewalkiran.com/investors.php#Policies>**

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

Parameter	FY 2023-24	FY 2022-23
Directors	Nil	Nil
Key Managerial Personnel (KMPs)	Nil	Nil
Employees	Nil	Nil
Workers	Nil	Nil

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

	FY 2023-24		FY 2022-23	
	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:

Parameter	FY 2023-24	FY 2022-23
Number of days of accounts payables	29	35

9. Open-ness of business

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

Parameter	Metrics	FY 2023-24	FY 2022-23
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	32%	32%
	b. Number of trading houses where purchases are made from	388	375
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	54%	54%
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	32.19%	38.57%
	b. Number of dealers / distributors to whom sales are made	94	105
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	64.51%	53.83%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	0	0
	b. Sales (Sales to related parties / Total Sales)	0	0
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	0	95.45%
	d. Investments (Investments in related parties / Total Investments made)	19.34%	0

## Leadership Indicators

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

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

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

Yes. The Directors, on a yearly basis and whenever there is any change in the previously made disclosure, disclose their concern or interest in any company, body corporate, firm, or other association of individuals. The company has implemented a process and policy to avoid or manage conflicts of interest involving members of the Board. The Code of Conduct becomes applicable with the commencement of Directorship or Senior Management roles at KKCL. The Directors of the Company and the Senior Management acknowledge and execute an understanding of the Code of Conduct once a year or upon the revision of this Code. The Code of Conduct is available at <https://www.kewalkiran.com/investors.php#Policies>.

If Yes, provide details of the same.

The company has a Code of Conduct for its Board of Directors and Senior Management that emphasizes integrity, ethical conduct, and compliance with regulations. This code requires them to act in the best interests of the company and its stakeholders, making informed decisions and adhering to their conferred authority. It emphasizes honesty, integrity, and fairness, and prohibits engaging in any activities that create conflicts of interest. Compliance with all applicable laws is mandatory, and any violations should be reported. Confidential information must be kept confidential, and insider trading is strictly prohibited. Gifts, donations, and benefits intended to influence business decisions are not allowed. The company's assets should be protected and used for business purposes only. The code is enforceable, and disciplinary actions may be taken for non-compliance in a fair and transparent manner.

## 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	2023-24	2022-23	Details of improvements in environmental and social impacts
R&D	0	0	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%	100%	

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

**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.**

2. 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 44% of the inputs used are sourced sustainably.**

- 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.

**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.**

- Plastics (including packaging):** Plastic packaging are sent to authorized recyclers.
- 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.
- Hazardous waste:** Not applicable. None of the product waste is hazardous.
- Other waste:** Other waste generated at site are disposed to certified vendors for safe disposal.

- 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

- 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?

**The Company has not conducted any life cycle assessment for the products till date.**

NIC Code	Name of 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 the web-link.
-	-	-	-	-	-

- 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.

**Not Applicable.**

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

- 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 reused input material to total material	
	FY 2023-24	FY 2022-23
None		

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:

	FY 2023-24			FY 2022-23		
	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.

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
Nil	Not applicable

### 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)	% of employees covered by									
		Health Insurance		Accident Insurance		Maternity benefits		Paternity benefits		Day care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
<b>Permanent employees</b>											
Male	753	643	85%	753	100%	0	0%	0	0%	0	0%
Female	172	150	87%	172	100%	2	1%	0	0%	0	0%
<b>Total</b>	<b>925</b>	<b>793</b>	<b>86%</b>	<b>925</b>	<b>100%</b>	<b>2</b>	<b>1%</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>
<b>Other than Permanent employees</b>											
Male	1277	1240	97%	1240	97%	0	0%	0	0%	0	0%
Female	448	444	99%	444	99%	0	0%	0	0%	0	0%
<b>Total</b>	<b>1725</b>	<b>1684</b>	<b>98%</b>	<b>1684</b>	<b>98%</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>

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

Category	Total (A)	% of employees covered by									
		Health Insurance		Accident Insurance		Maternity benefits		Paternity benefits		Day care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
<b>Permanent workers</b>											
Male	897	897	100%	897	100%	0	0%	0	0%	0	0%
Female	97	97	100%	97	100%	0	0%	0	0%	0	0%
<b>Total</b>	<b>994</b>	<b>994</b>	<b>100%</b>	<b>994</b>	<b>100%</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>
<b>Other than Permanent workers</b>											
Male	0	0%	0	0%	0	0%	0	0%	0	0%	0%
Female	0	0%	0	0%	0	0%	0	0%	0	0%	0%
<b>Total</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0%</b>

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

Parameter	FY 2023-24	FY 2022-23
Cost incurred on wellbeing measures as a % of total revenue of the company	0.15%	0.12%

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

Benefits	FY 2023-24			FY 2022-23		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	100%	Y	100%	100%	Y
Gratuity	100%	100%	Y	100%	100%	Y
ESI	31%	93%	Y	31%	85%	Y
Others – please specify			-			

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.

**KKCL is strongly committed to fostering diversity and ensuring equitable treatment of all employees. Our primary objective is to create an inclusive work environment that welcomes individuals from diverse backgrounds. In line with this commitment, we actively consider qualified candidates with disabilities based on their merits and qualifications. Our Equal Opportunity Policy fully aligns with the provisions outlined in The Rights of Persons with Disabilities Act of 2016. We continuously strive to enhance our premises to improve accessibility for differently-abled employees and workers, to ensure inclusivity across our 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 and workers that took parental leave.

Gender	Permanent Employees		Permanent Workers	
	Return to Work Rate	Retention Rate	Return to Work Rate	Retention Rate
Male*	NA	NA	NA	NA
Female**	100%	100%	-	-
<b>Total</b>	-	-	-	-

\*Parental leave benefits only available for female employees and workers

\*\* Female workers did not avail parental leave in this financial year.

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
Other than Permanent Workers	Yes
Permanent Employees	Yes
Other than 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.**

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

**The company does not have any employee associations. The company, however, recognises the right to freedom of association and does not discourage collective bargaining.**

Category	FY 2023-24			FY 2022-23		
	Total employees / workers in respective category (A)	No. of employees / Workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees / Workers in respective category, who are part of association(s) or Union (D)	% (C / D)
<b>Total Permanent Employees</b>	925	0	0%	782	0	0%
Male	753	0	0%	644	0	0%
Female	172	0	0%	138	0	0%
<b>Total Permanent Workers</b>	994	0	0%	1031	0	0%
Male	897	0	0%	918	0	0%
Female	97	0	0%	113	0	0%

8. Details of training given to employees and workers:

Category	FY 2023-24					FY 2022-23				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
<b>Employees</b>										
Male	2030	154	8%	242	12%	1964	60	3%	1964	100%
Female	620	66	11%	111	18%	517	5	1%	159	31%
<b>Total</b>	<b>2650</b>	<b>220</b>	<b>8%</b>	<b>353</b>	<b>13%</b>	<b>2481</b>	<b>65</b>	<b>3%</b>	<b>2123</b>	<b>85.57%</b>
<b>Workers</b>										
Male	897	528	59%	74	8%	1058	518	49%	35	3%
Female	97	71	73%	9	9%	147	81	55%	6	4%
<b>Total</b>	<b>994</b>	<b>599</b>	<b>60%</b>	<b>83</b>	<b>8%</b>	<b>1205</b>	<b>599</b>	<b>50%</b>	<b>41</b>	<b>3%</b>

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

Category	FY 2023-24			FY 2022-23		
	Total (A)	No. (B)	%(B/A)	Total (C)	No. (D)	%(C/D)
<b>Employees</b>						
Male	2030	367	18%	1964	1717	87%
Female	620	51	8%	517	434	84%
<b>Total</b>	<b>2650</b>	<b>418</b>	<b>16%</b>	<b>2481</b>	<b>2151</b>	<b>87%</b>
<b>Workers</b>						
Male	897	0	0%	1058	0	0%
Female	97	0	0%	147	0	0%
<b>Total</b>	<b>994</b>	<b>0</b>	<b>0%</b>	<b>1205</b>	<b>0</b>	<b>0%</b>

Performance and career development reviews of workers are not done.

10. Health and safety management system:

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

**Yes. Wellbeing of our employees is of prime importance to us. We take a significant effort in maintaining the workplace health and safety standards as per industry norms. Our workers at the Vapi site are constantly exposed to noise and chemicals during dying, printing, and washing of apparels. Our employees are required to use protective masks and gloves while operating the machinery. The Company has implemented an Occupational Health and Safety system that covers and applies to all employees and workers. The implementation of a comprehensive health and safety framework is visible throughout the organization. Safety performance has been included in the appraisal system for management employees, demonstrating the Company's commitment to accountability. Regular safety training is provided to employees and Workers.**

**All our sites are equipped with first aid kits and fire extinguishers in case of any emergency.**

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

**The safety committee members and HR personnel both conduct daily plant round (Daily Gemba Walk) visits to identify work-related hazards. Employees are actively encouraged to report any work-related hazards or risks they encounter to the safety committee or the plant head. This collaborative effort ensures that potential hazards are identified and addressed promptly, promoting a safer work environment for all.**

10. c. Whether you have processes for 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.**

10. d. Do the employees/ worker 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 2023-24	FY 2022-23
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	0	0
Total recordable work-related injuries	Employees	0	0
	Workers	0	0
No. of fatalities	Employees	0	0
	Workers	0	0
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 work place.

**KKCL is committed to providing a healthy, safe, and clean working environment for its employees, contract workers, visitors, and stakeholders. To foster a zero-harm work culture, the company has implemented continuous improvement measures. These include developing safe operating procedures and guidelines based on relevant Indian standards, forming an EHS committee at all facilities to proactively manage occupational health and safety (OHS) activities, holding regular safety and EHS committee meetings, and implementing control measures to mitigate significant risks.**

**Employees and workers receive training on work-related hazards and safety measures through standard operating procedures and work instructions. The company conducts regular health and safety compliance audits and inspections. Safety training programs for employees, including leadership and management teams, are conducted to enhance their understanding of safety management systems, incident investigation, audits, and emergency management. Effective communication channels are established to engage employees and encourage them to report safety-related incidents. Incident reporting and investigation use the fishbone method to identify root causes and prevent recurrence.**

**The company also provides comprehensive health check-ups, medical facilities, and occupational health risk assessments to protect employee well-being. Ergonomic exercises are conducted to promote a healthy work culture and reduce occupational health risks.**

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

Category	FY 2023-24			FY 2022-23		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0	NA	0	0	NA
Health & Safety	0	0	NA	0	0	NA

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	100% of all our units are assessed internally
Working Conditions	

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.

**No safety incidents occurred during the assessment year. For all types of incidents, we have identified appropriate corrective actions and implemented necessary measures to resolve them. Our audit system, both internal and external, is well-established and thoroughly examines environmental and occupational health and safety aspects on a regular basis. In the event of safety incidents, a dedicated safety team conducts root cause analysis, which is subsequently monitored and reviewed by the Plant Head. Based on the identified root causes, corrective measures are implemented to prevent similar incidents from occurring in the future.**



## Leadership Indicators

- 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
- 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.**

- 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:

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

- 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.**

- 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	

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

No Gaps/concerns were noted.

## 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 considers any individual, group, or institution that contributes to its business chain as a stakeholder. At KKCL, stakeholders play an important role, and the Company recognizes the importance of partnering with them and addressing their concerns to achieve its ambitious targets as part of its vision. The Company's multi-stakeholder model aims to understand the needs of its stakeholders and respond to them through various initiatives and programs.**

**The Company's process of stakeholder engagement involves identifying internal and external stakeholders, analyzing their impact on the business and vice versa, and prioritizing key stakeholders to understand their expectations and concerns. Regular interactions with stakeholders through various channels have helped strengthen relationships and enhance the Company's organizational strategy. Key stakeholders have been identified, and each of them contributes in their own way to create shared value.**

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 & Marginalised Group (Yes/No)	Channels of Communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Others	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	<ul style="list-style-type: none"> <li>- The Company believes that comprehending the requirements of its customers is essential in determining the quality and pricing of its products.</li> <li>- The development of new and innovative products is driven by the needs of the customers.</li> <li>- The Company also strives to minimize the environmental and social impact of its products, thereby enabling customers to meet their sustainability goals.</li> </ul>
Employees	No	Emails, Internal Communication platforms, Intranet, Notice Board, Team meetings, One-to-one meetings/briefings.	Ongoing / Need basis	<ul style="list-style-type: none"> <li>- The Company aims to enhance employee engagement and communication by promoting collaborative working, diversity, and well-being at the workplace.</li> <li>- The Company also seeks to provide employees with opportunities for accelerated career growth.</li> </ul>
Suppliers and Value Chain Partners	No	Supplier evaluation questionnaires, Contractual meetings, Information requests, Email, SMS, Advertisement, Website, Tradeshow.	Ongoing / Need basis	<ul style="list-style-type: none"> <li>- 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.</li> </ul>
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	<ul style="list-style-type: none"> <li>- 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.</li> <li>- The Company also engages with all its stakeholders to understand their priorities and address their queries and concerns, enriching business conduct.</li> </ul>

Stakeholder Group	Whether identified as Vulnerable & Marginalised Group (Yes/No)	Channels of Communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Others	Frequency of engagement (Annually/ Half yearly/ Quarterly/ others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Local Communities	Yes	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.

**The Company actively engages with key stakeholders, including investors, customers, suppliers, communities, and employees. Stakeholder concerns are addressed through discussions with the Board, facilitated by various organizational functions dedicated to specific stakeholder groups. These discussions take place during quarterly Board reviews, involving the CEO and senior leaders from these functions. The Marketing Head reports on customer trends and issues, the CFO and his team provide insights on investor relations, the CHRO and her team address employee feedback, and the respective Plant Heads discuss sustainability issues, among others. Recognizing that effective stakeholder engagement is vital for achieving its sustainability objectives and fostering inclusive growth, the Company places high importance on these interactions.**

**The Company evaluates and identifies the needs of communities surrounding its manufacturing sites to develop support and intervention strategies. Surveys are conducted to pinpoint areas requiring assistance, and the CSR activities, implementation schedules, and their impacts are presented to the Board of Directors annually for review and feedback.**

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, The Company engages with stakeholders on important issues that align with strategic objectives, using various modes of communication. Each stakeholder group has a designated internal representative. For instance, employee feedback is addressed through specific steps that improve communication and collaboration channels. Likewise, suppliers are provided with a streamlined order-to-payment process and given opportunities to address environmental and social concerns.**

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

Vulnerable group	Concerns	Action Taken	Impact
-	-	-	-

## 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 2023-24			FY 2022-23		
	Total (A)	No. of employees/ workers covered (B)	%(B/A)	Total (C)	No. of employees/ workers covered (D)	%(C/D)
<b>Employees</b>						
Permanent	925	93	10%	782	567	73%
Other than permanent	1725	0	0%	1699	1699	100%
<b>Total Employees</b>	<b>2650</b>	<b>93</b>	<b>4%</b>	<b>2481</b>	<b>2266</b>	<b>91%</b>
<b>Workers</b>						
Permanent	994	0	0%	1031	842	82%
Other than permanent	0	0	0%	174	173	99%
<b>Total Workers</b>	<b>994</b>	<b>0</b>	<b>0%</b>	<b>1205</b>	<b>1015</b>	<b>84%</b>

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

Category	FY 2023-24					FY 2022-23				
	Total (A)	Equal to minimum wage		More than minimum wage		Total (D)	Equal to minimum wage		More than minimum wage	
		No. (B)	%(B/A)	No. (C)	%(C/A)		No. (E)	%(E/D)	No. (F)	%(F/D)
<b>Employees</b>										
Permanent	925	0	0	925	100%	782	0	0	782	100%
Male	753	0	0	753	100%	644	0	0	644	100%
Female	172	0	0	172	100%	138	0	0	138	100%
Other than Permanent	1725	0	0	1725	100%	1699	0	0	1699	100%
Male	1277	0	0	1277	100%	1320	0	0	1320	100%
Female	448	0	0	448	100%	379	0	0	379	100%
<b>Workers</b>										
Permanent	994	0	0	994	100%	1031	0	0	1031	100%
Male	897	0	0	897	100%	918	0	0	918	100%
Female	97	0	0	97	100%	113	0	0	113	100%
Other than Permanent	0	0	0	0	-	174	0	0	174	100%
Male	0	0	0	0	-	140	0	0	140	100%
Female	0	0	0	0	-	34	0	0	34	100%

3. Details of remuneration/salary/wages, in the following format:

a. Median remuneration / wages:

	Male		Female	
	Number	Median remuneration/ salary/wages of respective category	Number	Median remuneration/ salary/wages of respective category
Board of Directors (BoD)	9	8,40,000	2	4,70,000
Key Managerial Personnel	3	62,34,136	0	0
Employees other than BoD and KMP	753	2,78,991	172	1,76,016
Workers	897	2,00,638	97	1,19,756

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

Parameter	FY 2023-24	FY 2022-23
Gross wages paid to females as % of total wages *	11%	7%

\*Only permanent employees considered

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

**Yes. Chief Human Resources Officer 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:

Category	FY 2023-24			FY 2022-23		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	-	-	-	-	-	-
Discrimination at workplace	-	-	-	-	-	-
Child Labour	-	-	-	-	-	-
Forced Labour/Involuntary Labour	-	-	-	-	-	-
Wages	-	-	-	-	-	-
Other human rights related issues	-	-	-	-	-	-

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

Category	FY 2023-24	FY 2022-23
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of female employees / workers*	0%	0%
Complaints on POSH upheld	0	0

\*Only permanent employees considered

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

**The Company is committed to providing equal opportunities and strongly condemns discrimination or harassment based on any factor. To ensure inclusivity and maintain a zero-tolerance stance on discrimination, the Company has implemented an Equal Employment Opportunity Policy. Additionally, there is a policy in place to prevent and address sexual harassment in the workplace. An Internal Complaints Committee is responsible for conducting inquiries while safeguarding the identities of all parties involved. Regular sensitization programs on sexual harassment prevention are conducted to raise awareness. The Company ensures the confidentiality and anonymity of complainants. Furthermore, the Company has a Whistleblower Policy for reporting unethical behavior and noncompliance. Employees are expected to adhere to a Code of Conduct that promotes responsible actions and behavior.**

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	<b>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.</b>
Forced/involuntary labour	
Sexual harassment	
Discrimination at workplace	
Wages	
Others - please specify	

11. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 9 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 labor 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:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Sexual harassment	<b>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.</b>
Discrimination at workplace	
Child Labour	
Forced Labour/Involuntary Labour	
Wages	
Others - please specify	

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	FY 2023-24	FY 2022-23
<b>From renewable sources</b>		
Total electricity consumption (A)	3,408 GJ	3,238 GJ
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	-	-
<b>Total energy consumption (A+B+C)</b>	<b>3,408 GJ</b>	<b>3,238 GJ</b>
<b>From non-renewable sources</b>		
Total electricity consumption (D)	9,813 GJ	12,898 GJ
Total fuel consumption (E)	60,859 GJ	64,052 GJ
Energy consumption through other sources (F)	-	-
<b>Total energy consumption (D+E+F)</b>	<b>70,672 GJ</b>	<b>76,950 GJ</b>
<b>Total energy consumption (A+B+C+D+E+F)</b>	<b>74,080 GJ</b>	<b>80,188 GJ</b>
<b>Energy intensity per rupee of turnover</b> (Total energy consumption/ Revenue from operations)	0.87 GJ/ ₹ Lakh	1.03 GJ/ ₹ Lakh
<b>Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP*)</b> (Total energy consumed / Revenue from operations adjusted for PPP)	0.22 GJ/ ₹ Lakh	0.27 GJ/ ₹ Lakh
<b>Energy intensity in terms of physical output</b>	<b>0.010 GJ/Number</b>	<b>0.009 GJ/Number</b>
Energy intensity (optional) - the relevant metric may be selected by the entity	-	-
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) : <b>No</b>		

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. The Company does not fall under the category of industries mandated under the Performance, Achieve and Trade (PAT) Scheme of the Government of India.**

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

Parameter	FY 2023-24	FY 2022-23
<b>Water withdrawal by source (in kiloliters)</b>		
(i) Surface water	0	0
(ii) Groundwater	0	0
(iii) Third party water	1,71,907	1,16,778
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
<b>Total volume of water withdrawal (in kiloliters) (i + ii + iii + iv + v)</b>	<b>1,71,907</b>	<b>1,16,778</b>
<b>Total volume of water consumption(in kiloliters)</b>	<b>1,71,907</b>	<b>1,16,778</b>
<b>Water intensity per rupee of turnover</b> (Total water consumption / Revenue from operations)	2.00 KL/ ₹ Lakh	1.49 KL/ ₹ Lakh
<b>Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total water consumption / Revenue from operations adjusted for PPP)	0.51 KL/ ₹ Lakh	0.39 KL/ ₹ Lakh
<b>Water intensity in terms of physical output</b>	<b>0.024 KL/Number</b>	<b>0.012 KL/Number</b>
Water intensity (optional) – the relevant metric may be selected by the entity	-	-
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) : <b>No</b>		

\*Synthofine, Dadar and Daman plants are located in Industrial Estate and there is no bifurcation of water bill since invoices raised for whole industrial estate. Water consumption given for Vapi and Head Office.

4. Provide the following details related to water discharged:

Parameter	FY 2023-24	FY 2022-23
		(in Giga Joules)
<b>Water discharge by destination and level of treatment (in kiloliters)</b>		
(i) To Surface water		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(ii) To Groundwater		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iii) To Seawater		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iv) Sent to third-parties		
- No treatment	-	-
- With treatment – please specify level of treatment	109,180	92,102
(v) Others		
- No treatment	6,670	7,598
- With treatment – please specify level of treatment	-	-
<b>Total water discharged (in kiloliters)</b>	<b>1,15,850</b>	<b>99,700</b>
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) : <b>No</b>		



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

**Trade effluents are only generated in the Vapi unit. In all other facilities, water is consumed mainly for domestic purposes. Domestic waste water in Daman is treated in-house and the treated water is reused for flushing and gardening.**

**The trade effluents generated in Vapi Unit is treated in in-house Effluent Treatment Plant. To reduce reject water, reverse osmosis system is instituted. 20% of the treated water from ETP is recycled back into the production process and ETP Waste generated through screw press is sun dried and collected in bags and then disposed to CEPT with Manifest. Zero Liquid Discharge is under study and implementation for the plant to eliminate risk of effluent transportation and disposal.**

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

Parameter	Unit	Vapi	
		FY 2023-24	FY 2022-23
NOx	ppm	2.30	11.7
SOx	mg/Nm <sup>3</sup>	1.20	14.2
Particulate matter (PM)	ppm	4.70	21.4
Persistent organic pollutants (POP)			
Volatile organic compounds (VOC)			
Hazardous air pollutants (HAP)			
Others – please specify			
Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency		Enviro Tech and Engineering Pvt Ltd	

**Not required to measure for Daman and Mumbai units.**

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

Parameter	Unit	FY 2023-24	FY 2022-23
<b>Total Scope 1 emissions</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)*	Metric tonnes of CO <sub>2</sub> equivalent	3,225	3,145
<b>Total Scope 2 emissions</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> equivalent	3,196	2,864
<b>Total Scope 1 and Scope 2 emission intensity per rupee of turnover</b> (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)		0.075 CO <sub>2</sub> e /₹ Lakh	0.077 CO <sub>2</sub> e /₹ Lakh
<b>Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)		0.019 CO <sub>2</sub> e /₹ Lakh	0.020 CO <sub>2</sub> e /₹ Lakh
<b>Total Scope 1 and Scope 2 emission intensity in terms of physical output</b>		0.0009 CO <sub>2</sub> e /Number	0.0006 CO <sub>2</sub> e /Number
<b>Total Scope 1 and Scope 2 emission intensity</b> (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.**

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

**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 and replaced 748 tCO<sub>2</sub>e with green energy.**

**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 2023-24	FY 2022-23
<b>Total Waste generated (in metric tonnes)</b>		
Plastic waste (A)	38.91	34.38
E-waste (B)	0	0
Bio-medical waste (C)	0.0025	0
Construction and demolition waste (D)	100	0
Battery waste (E)	0	0
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (G) (Sludge and Used Oil)	49.27	57.10
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector) (Fabric Waste, Packaging waste)	222.61	204.21
Total (A+B + C + D + E + F + G + H)	410.79	295.69
<b>Waste intensity per rupee of turnover</b> (Total waste generated / Revenue from operations)	4.77 ton/ ₹ Lakh	3.79 ton/ ₹ Lakh
<b>Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total waste generated / Revenue from operations adjusted for PPP)	0.0011 ton/ ₹ Lakh	0.0024 ton/ ₹ Lakh
Waste intensity in terms of physical output	0.05 kg/ Number	0.08 kg/ Number
<b>Waste intensity (optional) –the relevant metric may be selected by the entity</b>		
<b>For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)</b>		
<b>Hazardous Waste</b>		
(i) Recycled	-	-
(ii) Re-used	-	-
(iii) Other recovery operations	-	-
<b>Total</b>	-	-
<b>Non- Hazardous Waste</b>		
(i) Recycled	-	-
(ii) Re-used	-	-
(iii) Other recovery operations	-	-
<b>Total</b>		
<b>For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)</b>		
<b>Hazardous Waste</b>		
(i) Incineration	-	-
(ii) Landfilling	-	-
(iii) Other disposal operations	49.27	57.10
<b>Total</b>	<b>49.27</b>	<b>57.10</b>

Parameter	FY 2023-24	FY 2022-23
<b>Non-Hazardous Waste</b>		
(i) Incineration	-	-
(ii) Landfilling	20.00	-
(iii) Other disposal operations	341.52	238.59
<b>Total</b>	<b>361.52</b>	<b>238.59</b>

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N): **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 manufacturing process unavoidably generates waste. The Company has implemented measures to make the most of it. The Company aims to avoid sending a large amount of waste to landfills and have adopted procedures that repurpose used material and reintroduce excess material back into the production process. The Company employs the '3R' approach, which is to reduce, reuse, and recycle waste. The Company follows legally prescribed methods and environmentally safe disposal techniques for disposing of hazardous waste, and sell non-hazardous waste to approved recyclers.**

**The company manages all waste in accordance with the Consent to Operate/Hazardous Waste authorization of each site. By regularly refining the process and technology, the company employs a "Reduce, Reuse, Recycle, Recovery, and Disposal" strategy to minimize the creation of hazardous waste.**

**The company either provides hazardous waste to authorized recyclers, disposes of it through Treatment Storage and Disposal Facilities (TSD), or offers it to other industries as raw material.**

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 of environmental approval / clearance are being complied with? (Y/N). If no, the reasons thereof and corrective action taken, if any.
<b>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.</b>			

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 of Notification	Whether conducted by independent external agency? (Yes/No)	Results communicated in public domain (Yes/No)	Relevant Web link
<b>None of the projects undertaken by KKCL in FY 2023-24 required Environmental Impact Assessments (EIA)</b>					

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
<b>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.</b>				

## Leadership Indicators

- Water withdrawal, consumption and discharge in areas of water stress (in kiloliters):

**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.**

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

Parameter	Unit	2023-24	2022-23
Total Scope 3 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> equivalent	<b>Not calculated for the year 2022-23 and 2023-24</b>	
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

- With respect to the ecologically sensitive areas reported at Question 10 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 areas.**

- 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:

S. No.	Unit	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Vapi	Waste water management	ETP equipment – Screw type filter press is installed to separate solid waste from effluent water.	(i) Efficient solid-liquid separation is achieved. (ii) Effluent water quality improves through filtration. (iii) Reusable liquid is recovered from the process
2	Vapi	Ozone System for Denim Wash	Ozone system implemented for washing	(i) Water Saver (ii) Stain remover with less water and (iii) purify chemicals used during denim manufacturing
3	Vapi	Recycling of Water	20% water from ETP recycle in production	20% of water saved.
4	All units	Use of Green Chemicals	Procurement of certified Green Chemicals for manufacturing	Environmental friendly operation
5	Daman	Reuse of waste water	RO waste water is reused for flushing. Installed new RO system in 2024.	50,000 Lt/year reused
6	Daman	Sustainability efforts	Installed rainwater harvesting system. Water collected are stored in Fire Safety tank.	1,50,000 litres of water stored and used in process.
7	Daman	Water Conservation	Substitution of RO water with rainwater for boiler feed in steam generation.	1,500 l/day of RO water is being replaced by rainwater.
8	Daman	Green Energy	Installation of solar street lights in the factory boundary.	120 W of grid power is replaced by green energy.
9	Daman	Energy recovery	Average of 500l/day of condensate recovered hot water (70°C) from boiler. This water is reused back into the boiler system.	Lower consumption of Natural Gas fuel.

5. Does the entity have a business continuity and disaster management plan? Give details in 100 words/ web link.

**A Business Continuity Plan (BCP) helps a company assess risks, develop mitigation strategies, test responses, and plan for recovery from operational disruptions. Like all organizations, KKCL faces various risks of disruptions like natural disasters, cyber-attacks, and other manmade events, which can result in revenue loss and increased costs. KKCL's BCP specifically guides us to respond effectively and restore operations swiftly.**

**Assigned teams ensure efficient crisis management, enabling timely restoration of operations and reducing impact through alternative courses of action. The BCP ensures business continuity post-emergency events, maintaining effective operations.**

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.**

**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 had affiliations with 3 (three) trade and industry chambers / associations.**
1. 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/ associations	Reach of trade and industry chambers/ associations (State/National)
1	Federation of Indian Chambers of Commerce and Industry.	National
2	All India Association of Industries	National
3	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.

Name of authority	Brief of the case	Corrective action taken
Nil	Not applicable	Not applicable

**No adverse order was received by the Company from regulatory authorities during the financial year 2023-24, hence no corrective action was required to be taken.**

**Leadership Indicators**

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

S. 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
<b>There is no public policy advocated as of now.</b>					
	Nil	NA	NA	NA	NA

## 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.

**None of the projects undertaken by KKCL in FY 2023-24 required Social Impact Assessments (SIA).**

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 Weblink
Nil	NA	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:

**Not applicable. No rehabilitation and resettlement were undertaken by the entity during 2023-24.**

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 ₹)
-	-	-	-	-	-	-

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

**The Company has established a system to receive and address grievances from the community, wherein a committee is formed at the site level comprising members from different departments like HR/Admin, Safety, Security, etc. There are provisions to receive both written and verbal grievances and take steps to resolve them in a timely manner, including conducting joint field visits and investigations. The grievances are documented and monitored until they are resolved.**

**Furthermore, the Company engages with the community proactively as part of its development efforts. It organizes various informal and formal sessions throughout the year to facilitate interaction with the community, in addition to program-specific meetings that promote collaboration.**

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

Parameter	FY 2023-24	FY 2022-23
Directly sourced from MSMEs/ small producers	2.16%	2.49%
Sourced directly from within the district and neighbouring districts	<b>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.</b>	

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

Parameter	FY 2023-24	FY 2022-23
Rural	0	0
Semi-urban	0	0
Urban*	4%	6%
Metropolitan*	6%	7%

\*Only permanent employees considered

## 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	Not applicable

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. PROVIDE DETAILS**

S. No.	State	Aspirational District	Amount spent (In ₹)
-	-	-	-

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 have preferential procurement policy. KKCL values diversity for community and company growth, aiming for a better and fairer world. Through our preferential procurement policy, we prioritize local companies, locally made products, and various small and diverse suppliers whenever possible.**

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

**Not applicable.**

3. (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 2023-24.**

S. No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit Shared (Yes/No)	Basis of calculating benefit share
	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.

Name of authority	Brief of the case	Corrective action taken
	Not applicable	

6. Details of beneficiaries of CSR Projects:

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	Medical and Health Care facilities	14,823	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 implemented a sophisticated and efficient complaint mechanism to provide exceptional customer service and address any concerns promptly and effectively. We offer our customers multiple avenues to voice their complaints, including through the feedback received from our physical stores and through mails. Once a complaint is received, our diligent team conducts a meticulous review, carefully assessing the validity of each concern and identifying the underlying cause. We believe in transparency and open communication and our dedicated team works tirelessly to investigate and resolve every complaint to the utmost satisfaction of our customers. Regular reviews are conducted to ensure that all complaints receive proper attention and are handled in a timely manner, leading to their successful closure. Throughout the entire complaint resolution process, we maintain a strong focus on transparency, professionalism and effective communication.**

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

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

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

	FY 2023-24			FY 2022-23		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	Nil	Nil	Nil	Nil	Nil	Nil
Advertising	Nil	Nil	Nil	Nil	Nil	Nil
Cyber-security	Nil	Nil	Nil	Nil	Nil	Nil
Delivery of essential services	Nil	Nil	Nil	Nil	Nil	Nil
Restrictive Trade Practices	Nil	Nil	Nil	Nil	Nil	Nil
Unfair Trade Practices	Nil	Nil	Nil	Nil	Nil	Nil
Other (product and transportation related)	20	0	All complaints resolved	30	0	All complaints resolved



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

Locations	Number	Reason for recall
Voluntary recalls	Nil	Not applicable
Forced recalls	Nil	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 established a robust Cyber Security and Data Privacy Policy to safeguard information and ensure the ethical use of Information Technology Resources. This policy is designed to prevent security breaches and protect the confidentiality of personal and sensitive data. It is applicable to all individuals in India with access to KKCL's IT resources, including employees, contractors, vendors and suppliers. The policy encompasses areas such as device protection, email security, password management, secure data transfer and additional measures to reduce security risks. It defines the IT team's responsibilities, provides a governance framework and sets up a mechanism for reporting concerns. It also specifies disciplinary actions for policy breaches and addresses data collection, use and disclosure within the privacy policy. Emphasizing the importance of cybersecurity awareness, the policy demonstrates a commitment to data privacy. It can be accessed on the website at <https://www.kewalkiran.com/investors.php#Policies>.**

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**

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4. Does the entity display product information on the product over and above what is mandated as per local laws?  
(Yes/No/Not Applicable)

**Yes**

If yes, provide details in brief.

**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.**

**Note:** Section A: General Disclosure: III.Operations: 17.a Markets served by the entity - Number of states includes 23 states and 2 Union territory.