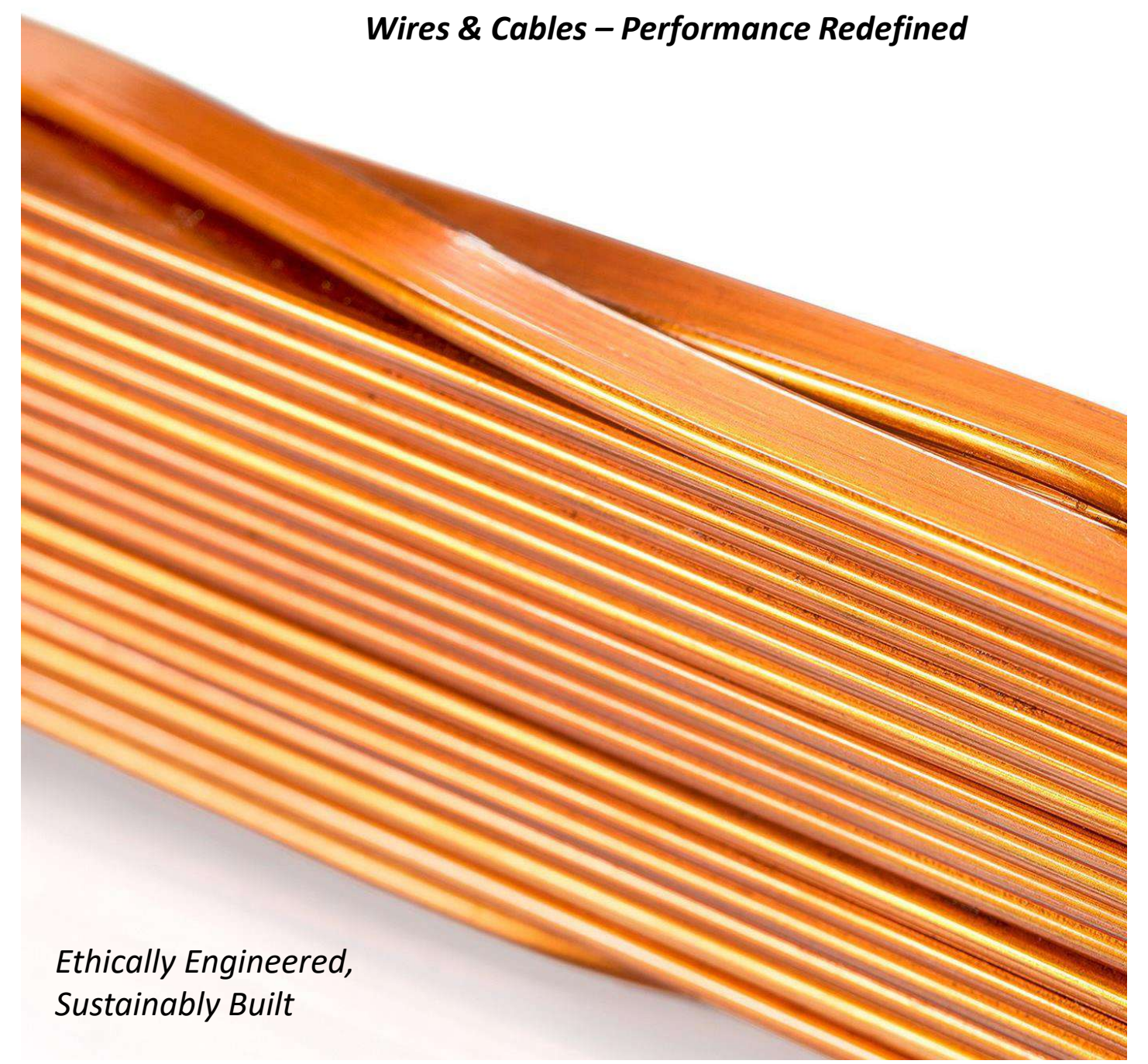


2024

BRSR REPORT

Wires & Cables – Performance Redefined



*Ethically Engineered,
Sustainably Built*

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1: Corporate Identity Number (CIN) of the Listed Entity	U28129PN1979PTC141032
2: Name of the Listed Entity	KSH INTERNATIONAL PRIVATE LIMITED
3: Year of incorporation	30-07-1979
4: Registered office address	Gat No 11/3, 11/4, 11/5, Village Biradwadi, Taluka Khed, District Pune MH 410501
5: Corporate address	Gat No 11/3, 11/4, 11/5, Village Biradwadi, Taluka Khed, District Pune MH 410501
6: E-mail	info@kshinternational.com
7: Telephone	+91-2135-256410 / +91-2135-256412
8: Website	www.kshinternational.com
9: Financial year for which reporting is being done	FY 2023-2024
10: Name of the Stock Exchange(s) where shares are listed	Not applicable
11: Paid-up Capital	Rs. 5.68 Crore
12: Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Amol Sawant 02135 256410 amol.sawant@kshinternational.com
13: Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together)	The disclosures under this report are made on standalone basis.
14: Name of assurance provider	Not applicable
15: Type of assurance obtained	Not applicable

II. Products / Services

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

S.No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Manufacturing	Manufacturing	100%

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

S.No.	Product/Service	NIC Code	% of total Turnover contributed
1	Wrapped Rectangular Winding Wires, Enamelled Round Winding Wires	27320	100%

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	3	1	4
International	0	0	0

19: Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	12
International (No. of Countries)	23

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

35%

c. A brief on types of customers

KSH International Pvt. Ltd. serves a diverse range of industries with its high-quality winding coils and related solutions. Its customer base includes manufacturers and service providers in the Transformer and Distribution sector, catering to power generation and distribution needs.

In the Appliances industry, KSH supports the development of energy-efficient household and commercial appliances.

We also serve the Automotive sector, providing components for alternators, motors, and other critical systems, including Electric Vehicles (EVs).

For Alternator and Compressor manufacturers, KSH delivers precision-engineered winding coils that meet stringent performance standards.

Additionally, KSH caters to the Locomotive and Motor industries, contributing to reliable transportation and industrial solutions. The Wind energy sector benefits from KSH's expertise in renewable energy, where their products are integral to wind turbine operations. This broad industry coverage reflects KSH International's adaptability and focus on innovation across multiple sectors.

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)
EMPLOYEES						
1	Permanent (D)	131	119	90.84%	12	9.16%
2	Other than Permanent (E)	0	0	0%	0	0%
3	Total employees (D + E)	131	119	90.84%	12	9.16%
WORKERS						
4	Permanent (F)	32	32	100%	0	0%
5	Other than Permanent (G)	280	276	98.57%	4	1.43%
6	Total workers (F + G)	312	308	98.72%	4	1.28%

b. Differently abled Employees and workers:

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

21: Participation/Inclusion/Representation of women:

	Total (A)	No. and percentage of Females	
		No.(B)	% (B/A)
Board of Directors	7	3	42.86%
Key Management Personnel	4	0	0%

22: Turnover rate for permanent employees and workers:

(Disclose trends for the past 3 years)

	FY 2023-24			FY 2022-23			FY 2021-22		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	10.45%	0%	10.45%	11.54%	0%	11.54%	9.17%	0%	9.17%
Permanent Workers	0%	0%	0%	0%	0%	0%	0%	0%	0%

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

23: Holding, Subsidiary and Associate Companies (including joint ventures):

S.N o.	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	Not applicable	Not applicable	Not applicable	Not applicable

VI. Corporate Social Responsibility Details

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

(ii) Turnover (in Rs.): 1383 Crore

(iii) Net worth (in Rs.): 230.95 Crore

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	NO	0	0	NA	0	0	NA
Investors (other than shareholders)	NO	0	0	NA	0	0	NA
Shareholders	NO	0	0	NA	0	0	NA
Employees and workers	YES	0	0	NA	0	0	NA
Customers	YES	0	0	NA	0	0	NA
Value Chain Partners	YES	0	0	NA	0	0	NA
Other (please specify)	NO	0	0	NA	0	0	NA

Note: We have established grievance mechanisms; however, they have not yet been uploaded to our website.

VII. Transparency and Disclosures Compliances

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

Material Topic	Risk/Opportunity	Rationale for Identifying Material Topic	Financial Impact (Positive/negative)
ENVIRONMENTAL			
Energy Efficiency	Opportunity	Energy-intensive processes, such as manufacturing cables and copper components, require significant energy inputs. Improving energy efficiency through high-efficiency machines, solar power integration, and EV adoption reduces operational costs, lowers emissions, and enhances competitiveness. It also ensures resilience against energy price volatility and future regulatory changes.	Positive
Water Efficiency	Opportunity	Water-intensive processes, particularly enameling and manufacturing operations, create a need for sustainable water management. Reducing water usage, recycling, and adopting water-efficient processes ensure compliance with pollution control laws, reduce operational costs, and contribute to water conservation goals. Water efficiency also builds community trust and enhances the company's reputation.	Positive
SOCIAL			
Safety/Health & Wellbeing	Opportunity	Prioritizing workplace health and safety through investments in safety devices, ergonomic tools, and employee training reduces the risk of accidents, ensures compliance with safety regulations, and enhances productivity. A safe work environment improves employee satisfaction, reduces absenteeism, and fosters long-term retention.	Positive
Labour/Employment Practices	Risk & Opportunity	Labor-intensive processes depend heavily on skilled and semi-skilled workers. Poor labor practices can result in strikes, legal non-compliance, and reputational damage. Ethical labor practices improve productivity, reduce attrition, and enhance employee satisfaction. They also ensure smoother approvals from authorities and attract skilled talent, contributing to operational continuity.	Positive
GOVERNANCE			
Supply Chain Sustainability	Risk	The global and regional supply chain is vulnerable to disruptions due to unsustainable sourcing practices, geopolitical tensions, and resource depletion. Non-sustainable supply chains increase costs, expose the company to carbon taxes, and risk reputational damage. Additionally, improper waste management and inefficiencies in logistics can lead to environmental violations and higher operational costs.	Negative
Quality, Sustainable Products	Risk & Opportunity	Customer expectations for sustainable products are increasing, and failure to meet these demands risks losing market share and customer trust. On the positive side, investments in innovative product designs, scrap recycling, and machine upgrades improve product quality, reduce waste, and enhance profitability. Sustainable products also align with global market trends and regulatory standards.	Positive
Ethics & Transparency	Opportunity	Ethical and transparent business practices, including fair vendor selection, clear procurement policies, and open communication, build trust with stakeholders and strengthen brand reputation. Transparency reduces audit requirements, fosters a positive work environment, and aligns with global sustainability standards. It also attracts socially responsible investors and customers.	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
Policy And Management Processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	Y	Y	Y	-	Y	Y
b. Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	Y	Y	Y	-	Y	Y
c. Web Link of the Policies, if available	Currently Not available								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes, all the company's policies have been converted into procedures, which are at different stages of implementation. Dedicated executive committees with specific responsibilities have also been formed to put these policies into action								
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes, at KSH International, our Code of Conduct set clear principles for working with our value chain partners. These policies are key requirements for vendor registration. If a vendor fails to follow our Code of Conduct or violates its terms, we end the partnership in accordance with the established process.								
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.	The company has various certifications/labels and standards. From the ISO series they have achieved 45001:2018, 14001:2015, 9001:2015 and IATF 16949:2016								

5. Specific commitments, goals and targets set by the entity with defined timelines, if any.

Since embarking on our sustainability journey last year, we have prioritized key initiatives to drive long-term impact. Our commitments include doubling renewable energy consumption over the next five years and reducing copper scrap by 30% within three years through enhanced efficiency measures. We are also committed to fostering diversity, aiming to achieve 10% female representation by FY2026. We have also pledged to allocate at least 20% of our annual CSR budget to education initiatives, emphasizing long-term community development. Additionally, we aim to increase training hours per employee by 30% and enhance employee engagement by improving the Employee Satisfaction Index by 5% over the next three years. These efforts align with our broader ESG principles, reinforcing our commitment to environmental performance, social responsibility, and continuous improvement.

6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.

We successfully achieved 10% female representation ahead of schedule in 2024, demonstrating our commitment to fostering an inclusive workplace. We have also met our CSR commitment, ensuring that at least 20% of our annual CSR budget is allocated to education initiatives. In terms of employee development, we exceeded our 30% target for training hours, increasing the average from 1.85 to 8.32 hours per employee. Additionally, our focus on workplace engagement and well-being resulted in a 5% improvement in the Employee Satisfaction Index, meeting our planned targets. We are actively progressing towards doubling renewable energy consumption, exploring viable solutions to achieve this target within the next five years. Our copper scrap reduction goal of 30% is on track, supported by process optimization and material efficiency initiatives.

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)

At KSH International Pvt Ltd, sustainability is integral to our business strategy, driving responsible growth and long-term value creation. Over the past year, we have made notable progress in our Environmental, Social, and Governance (ESG) commitments. Key achievements include increasing workforce diversity, surpassing our target with 10% female representation ahead of schedule. We have also expanded training programs, strengthened workplace safety measures and dedicated 20% of our CSR budget to education initiatives and reduced water intensity per unit production. Despite these achievements, we recognize the challenges ahead, particularly in reducing our carbon footprint, improving resource efficiency, and implementing Zero Liquid Discharge (ZLD) initiatives. Addressing these requires continuous innovation, stakeholder collaboration, and responsible business practices. As we move forward, we remain committed to strengthening our ESG performance, aligning with global sustainability goals, and driving meaningful change across our operations.

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

A dedicated committee comprising the Managing Director (MD) and the Board of Directors

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

Yes, the ESG Committee will ensure the integration of ESG principles across our organization, encompassing business practices, operations, and services. We are currently in the process of establishing appropriate systems, KPIs (key performance indicators), and actionable strategies to measure progress toward our goals. The committee members, along with their extended teams, will meet every 45 days to review the action plan and ensure its timely execution. Additionally, all Board members will collectively share responsibility for ESG decision-making and oversight of management’s implementation of ESG initiatives.

10. Details of Review of NGRBCs by the Company:

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

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

	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
	NO								

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)					NA				
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)					NA				
The entity does not have the financial or/human and technical resources available for the task (Yes/No)					NA				
It is planned to be done in the next financial year (Yes/No)					NA				
Any other reason (please specify)					NA				

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

Essential Indicators

1. Percentage coverage by training and awareness 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	Our Board of Directors are trained in leadership principles and organizational transformation (TOC) to guide the company towards strategic excellence. The training focuses on cultivating visionary leadership, fostering innovation, and driving organizational growth while ensuring alignment with long-term goals. By empowering the Board with these skills, we enhance their ability to make informed decisions, inspire stakeholder confidence, and steer the company toward sustainable success.	33%
Key Managerial Personnel	4	Key Managerial Personnel undergo comprehensive training in leadership, Advanced Product Quality Planning (APQP), and Production Part Approval Process (PPAP) to strengthen their ability to manage and optimize operations. Additional sessions comprising of new developments in the field of enamels by Atlanta group, value stream mapping, and efficient process design. These sessions equip KMPs to drive quality improvements, streamline operations, and implement strategic initiatives that align with the company's vision and objectives.	100%
Employees other than BoD and KMPs	15	Employees across various functions are trained in diverse areas, including ISO 45001:2015 and ISO 14001:2015 for safety and environmental management, SAP training for operational efficiency, and GST compliance for financial accuracy. Other sessions focus on advanced manufacturing topics like APQP and PPAP, waste management practices, and briefing on Altana varnishes. Soft skills and productivity tools like MS Office, along with POSH (Prevention of Sexual Harassment) awareness training, further ensure a holistic development approach, fostering a skilled and responsible workforce.	90%
Workmen	42	Workmen are provided with targeted, hands-on training in technical and operational areas to enhance their proficiency and safety. This includes awareness sessions on loose winding and wire defect detection, safe use of tools like knives and cutters, and enamel process handling. They are also trained in environmental and safety practices, such as hazardous material handling, fire extinguisher use, and energy conservation. Process-specific trainings, like threading wire, operating stackers, and maintaining records in process control books, ensure operational excellence. By focusing on detailed topics such as quality and meter calculations, material handling, and special customer observations/requirements. We empower our workmen to uphold stringent quality standards and contribute effectively to the company's goals.	80%

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

Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred ? (Yes/No)
1	NA	Nil	Nil	Nil	Not applicable

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

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

Case Details	Name of the regulatory/ enforcement agencies/ judicial institution
Not applicable	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, KSH International Pvt Ltd.'s Anti-Money Laundering (AML) Policy demonstrates its commitment to preventing fraud, corruption, and money laundering. Aligned with key legislations like the Proceeds of Crime Act 2002 and Money Laundering Regulations 2007, the policy ensures compliance with legal standards and safeguards company resources. It applies to all stakeholders, including employees, suppliers, contractors, and the board, emphasizing awareness, training, and adherence to ethical practices. A designated Money Laundering Reporting Officer (MLRO) oversees anti-money laundering processes, investigates disclosures, and ensures proper record-keeping. Due diligence is conducted to verify donors and income providers, maintaining transparency in transactions. Suspicious activities must be reported to the MLRO, who evaluates and, if necessary, escalates cases to the National Crime Agency (NCA). All reports are retained for five years, reflecting the company's zero-tolerance stance on financial crimes and its dedication to fostering a compliant and ethical work environment.

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

	FY 2023-24	FY 2022-23
Directors	Nil	Nil
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	Nil	Nil	Nil	Nil
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil	Nil	Nil	Nil

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

There have been no complaints, fines, penalties, or actions taken by regulators, law enforcement agencies, or judicial institutions regarding cases of corruption or conflicts of interest. As a result, no corrective actions have been necessary or are currently underway. KSH International Pvt Ltd remains committed to upholding the highest standards of integrity and compliance in all its operations.

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

	FY 2023-24	FY 2022-23
Number of days of accounts payables	6 Days	10 Days

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:

a): Concentration of Purchases

	FY 2023-24	FY 2022-23
Purchases from trading houses as % of total purchases	0%	0%
Number of trading houses where purchases are made from	0%	0%
Purchases from top 10 trading houses as % of total purchases from trading houses	0%	0%

b): Concentration of Sales

	FY 2023-24	FY 2022-23
Sales to dealers/ distributors as % of total sales	0%	0%
Number of dealers/ distributors to whom sales are made	0%	0%
Sales to top 10 dealers/ distributors as % of total sales to dealers/ distributors	0%	0%

c): Share of RPTs

	FY 2023-24	FY 2022-23
Purchases (Purchases with related parties / Total Purchases)	0.04%	0.06%
Sales (Sales to related parties / Total Sales)	0%	0%
Loans & advances (Loans & advances given to related parties/ Total loans & advances)	0.48%	0.02%

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.

	Current Financial Year	Previous Financial Year	Details of improvements in environmental and social impacts
R&D	0	0	At KSH International Pvt Ltd, we are committed to integrating sustainability into our operations and continuously improving the environmental and social impacts of our products and processes. While specific R&D and CapEx investments in this area are currently limited, we are actively exploring opportunities to adopt energy-efficient technologies i.e. Conversion of Annealing plant from Diesel to LNG fuel, enhance waste management practices, and improve resource efficiency. We have also provided a new office with better facilities for our staff. These initiatives reflect our focus on reducing environmental footprints and aligning with industry best practices. Moving forward, we aim to increase investments in sustainable technologies as part of our long-term strategy to contribute positively to environmental and social outcomes.
Capex	0.19%	73.32%	

2 a.: Does the entity have procedures in place for sustainable sourcing?

Yes, KSH International Pvt Ltd has robust procedures in place for sustainable sourcing, as outlined in its Supplier Code of Ethics (SCOE). KSH prioritizes building long-term relationships with professional suppliers who share its principles of integrity, transparency, and sustainability. The company emphasizes business integrity as a key criterion for supplier selection and requires adherence to ethical practices, including the prohibition of illegal activities, forced labor, child labor, and human rights violations. Suppliers are expected to comply with the principles of the SCOE, which are documented in contracts and periodically updated. KSH adopts fair and transparent selection criteria, promotes supplier development to enhance products and services, and reserves the right to audit suppliers' compliance with the SCOE. Additionally, KSH forbids the use of conflict minerals in materials supplied and strictly prohibits any form of harassment or abusive conduct in supplier business practices.

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

Over 90% of the raw materials are procured from suppliers who are complaint with environmental and social standards.

3: Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.

(a) Plastics (Including Packaging): Plastic waste, such as stretch wraps and other packaging materials, is collected and handed over to agencies authorized by the Maharashtra Pollution Control Board (MPCB) for environmentally responsible recycling and disposal. This ensures compliance with regulations and minimizes environmental impact.

(b) E-Waste: While e-waste management practices are aligned with regulatory guidelines, any obsolete electronic equipment is safely disposed of through certified e-waste handlers. These processes ensure proper handling, recycling, or disposal in accordance with environmental standards.

(c) Hazardous Waste: All hazardous waste generated by the company is disposed of through authorized agencies that specialize in handling such materials. This ensures adherence to environmental regulations and prevents potential harm to the environment or public health.

(d) Other Waste: Non-hazardous waste materials, including wooden pallets, paper, and dry cotton, are managed sustainably. Wooden pallets received with copper coils are reused to construct wooden frames for vehicle packaging of finished goods like bobbins and drums, promoting resource efficiency. Other waste materials, such as paper and cotton, are handed over to MPCB-authorized agencies for recycling or proper disposal.

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

Yes, Extended Producer Responsibility (EPR) is applicable to KSH International Pvt Ltd.'s activities. Our waste collection plan is aligned with the EPR plan submitted to the Maharashtra Pollution Control Board (MPCB), ensuring compliance with regulatory requirements. Regular monitoring and adherence to the MPCB license demonstrate KSH's commitment to responsible waste management.

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	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		No. (B)	% (B/A)	No. (C)	% (C/A)	No. (D)	% (D/A)	No. (E)	% (E/A)	No. (F)	% (F/A)
Permanent employees											
Male	119	119	100%	0	0%	-	-	0	0%	0	0%
Female	12	12	100%	0	0%	12	100%	-	-	0	0%
Total	131	131	100%	0	0%	12	100%	0	0%	0	0%
Other than Permanent employees											
Male	NA	0	0%	0	0%	-	-	0	0%	0	0%
Female	NA	0	0%	0	0%	0	0%	-	-	0	0%
Total	NA	0	0%	0	0%	0	0%	0	0%	0	0%

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

Category	% of workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		No. (B)	% (B/A)	No. (C)	% (C/A)	No. (D)	% (D/A)	No. (E)	% (E/A)	No. (F)	% (F/A)
Permanent workers											
Male	32	32	100%	0	0%	0	0%	0	0%	0	0%
Female	0	0	0%	0	0%	0	0%	0	0%	0	0%
Total	32	32	100%	0	0%	0	0%	0	0%	0	0%
Other than Permanent workers											
Male	276	276	100%	0	0%	0	0	0	0%	0	0%
Female	4	4	100%	0	0%	4	100%	0	0%	0	0%
Total	280	280	100%	0	0%	4	100%	0	0%	0	0%

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

	FY 2023-24	FY 2022-23
Cost incurred on wellbeing measures as a % of total revenue of the company	0.03%	0.03%

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%	Yes	100%	100%	Yes
Gratuity	100%	10%	Yes	100%	100%	Yes
ESI	3%	76%	Yes	3%	80%	Yes
Others - Please specify	NA	NA	NA	NA	NA	NA

3. Accessibility of workplaces

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

Not applicable. However, KSH International remains committed to inclusivity and will evaluate and implement necessary steps to ensure compliance if and when applicable in the future.

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.

Not applicable. However, KSH International Pvt Ltd has an Equal Opportunity Policy and a Non-Discrimination/Anti-Harassment Policy in place to ensure a fair and inclusive work environment. We are committed to fostering inclusivity and will consider implementing specific provisions in the future, if necessary.

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	NA	NA	NA	NA
Total	NA	NA	NA	NA

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

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	Yes
Other than Permanent Workers	Yes
Permanent Employees	Yes
Other than Permanent Employees	Yes

Brief on Employee Grievance Redressal Policy

The Employee Grievance Redressal Policy of KSH International Pvt Ltd provides a structured mechanism for employees to address work-related concerns promptly and fairly. It covers grievances arising from workplace issues but excludes matters related to employment terms, such as dismissal or disciplinary measures. The policy emphasizes early resolution through reporting to the immediate manager, escalating to HR if unresolved, and finally, approaching the Grievance Redressal Committee for formal grievances. The Grievance Redressal Committee, led by the CEO and comprising a diverse, cross-functional team, aims to resolve issues within 30-60 working days, depending on complexity. Employees can submit grievances in writing via email. The policy mandates thorough investigation, fairness, confidentiality, and proper documentation, including a grievance register. Decisions are communicated within 10 days of assessment, and employees may appeal decisions if dissatisfied. This policy reflects KSH's commitment to fostering a respectful and harmonious workplace.

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

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)	% (D / C)
Total Permanent Employees						
Male	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA
Total Permanent Workers						
Male	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA

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)
Employees										
Male	119	119	100%	119	100%	121	121	100%	121	100%
Female	12	12	100%	12	100%	5	5	100%	5	100%
Total	131	131	100%	131	100%	126	126	100%	126	100%
Workers										
Male	308	308	100%	308	100%	299	299	100%	299	100%
Female	4	4	100%	4	100%	2	2	100%	2	100%
Total	312	312	100%	312	100%	301	301	100%	301	100%

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)	% (D / C)
Employees						
Male	119	119	100%	121	121	100%
Female	12	12	100%	5	5	100%
Total	131	131	100%	126	126	100%
Workers						
Male	308	308	100%	299	299	100%
Female	4	4	100%	2	2	100%
Total	312	312	100%	301	301	100%

10: Health and safety management system:

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

Yes, KSH International Pvt Ltd has implemented an Occupational Health and Safety Management System (OHSMS). The system is designed to ensure the safety and well-being of all employees and workers across the organization. It complies with recognized standards, including ISO 45001:2018, and two out of three of our operational facilities are ISO 45001:2018 certified.

The OHSMS covers a wide range of aspects, including:

- Identification and mitigation of workplace hazards.
- Regular health and safety training for employees.
- Emergency preparedness and response plans.
- Routine health check-ups and monitoring.
- Strict adherence to legal and regulatory compliance.

This system applies to all employees, contractors, and other stakeholders working on company premises, reflecting KSH's commitment to providing a safe and healthy work environment. Regular audits and reviews are conducted to ensure the system's effectiveness and continuous improvement.

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

KSH International Pvt Ltd employs a comprehensive approach to identify work-related hazards and assess risks on both routine and non-routine bases. The key processes include:

- HIRA Register Monitoring: A Hazard Identification and Risk Assessment (HIRA) register is regularly monitored to document and evaluate potential hazards and associated risks systematically.
- Monthly Safety Meetings: Regular safety meetings are conducted to review safety performance, discuss incidents, and identify new or recurring risks.
- Incident Reporting: A structured mechanism for reporting and analyzing both minor and major incidents helps identify root causes and implement corrective actions.
- Suggestion Boxes: Employees are encouraged to share safety-related feedback and suggestions, fostering a culture of collective responsibility.
- Safety and Awareness Training: All employees receive regular training to enhance awareness of workplace hazards and safe practices.
- GEMBA Walks: Leadership and safety teams conduct on-site walks to observe real-time safety conditions and address potential hazards.

These processes ensure proactive identification and mitigation of workplace risks, promoting a safe work environment.

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

Yes, KSH International Pvt Ltd has processes in place for workers to report work-related hazards and remove themselves from risky situations. Regular safety meetings are conducted involving cross-functional teams (CFTs) and workers to identify and discuss hazards, as well as explore opportunities for improvements.

Workers are encouraged to proactively report hazards during these meetings or through designated channels like suggestion boxes or direct communication with supervisors. The company ensures that workers have the right to remove themselves from unsafe conditions without fear of retaliation, in line with its commitment to occupational health and safety. These processes reflect KSH's proactive approach to creating a safe and supportive work environment.

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

Yes, employees and workers of KSH International Pvt Ltd have access to non-occupational medical and healthcare services. The company has a tie-up with nearby hospitals to handle medical emergencies effectively. Additionally, annual health check-ups are conducted for all employees and operators to monitor and maintain their health. These measures reflect KSH's commitment to supporting the overall well-being of its workforce.

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	0.96
Total recordable work-related injuries	Employees	0	0
	Workers	0	1
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.

KSH International Pvt Ltd prioritizes the health and safety of its employees and workers by implementing a range of robust measures. Regular safety meetings are conducted to address safety-related improvements, actions, and issues. All rotating parts of machinery are equipped with proper guards to ensure operational safety, and Material Safety Data Sheets (MSDS) are displayed near chemical storage areas for easy access. Personal Protective Equipment (PPE) is provided to all concerned employees and workers to minimize exposure to workplace hazards. The company has established a strong fire safety infrastructure, including a fire hydrant system, strategically placed fire extinguishers, smoke detectors, and fire alarm systems. Fire fighting training is provided to employees and workers, supported by a dedicated fire fighting team. Additionally, first aid training is conducted, and a first aid team has been formed to address medical emergencies. Mock drills are organized annually to enhance emergency preparedness. To further promote a culture of safety, KSH celebrates Safety Week and has set up a dedicated safety training room on the shopfloor. Interlock sensors have been installed on high-speed paper wrapping units to prevent accidents, demonstrating KSH's commitment to providing a safe and healthy workplace.

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

	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)
Working Conditions	66%
Health & Safety Practices	66%

Comments to this topic

- Audit by GE, SRG, ISO 14001, ISO 45001

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 significant risks or concerns have been identified. KSH International Pvt. Ltd. has developed a Hazard Identification and Risk Assessment (HIRA) register to document activities and associated hazards systematically. Corrective actions include revising safety protocols, enhancing safety infrastructure, and providing additional training to address incidents and mitigate risks. Regular safety audits as per internal audit plan and incident investigations ensure prompt resolution of issues, reinforcing the company's commitment to a safe and secure workplace.

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

KSH International identifies its key stakeholder groups through a structured process that aligns with its business operations and impact areas. The process begins with mapping the company's activities, products, and services to identify individuals or groups directly or indirectly affected by its operations. This includes customers, employees, investors, suppliers, communities, regulators, and board members. Stakeholders are then prioritized based on their level of influence and interest, ensuring focused engagement with those critical to the company's success. Feedback mechanisms, such as surveys and direct interactions, further refine the understanding of stakeholder needs and expectations. This comprehensive approach ensures that KSH maintains meaningful relationships with its stakeholders and aligns its efforts with their priorities.

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

KSH International values stakeholder feedback as an invaluable source of insights. They actively encourage stakeholders to provide feedback, suggestions, and concerns related to our ESG performance and initiatives. They maintain an open and responsive dialogue, promptly addressing any issues raised and providing transparent and accurate information. They also employ various channels to facilitate open and transparent communication with our stakeholders. These channels include regular meetings, forums, surveys, dedicated helplines, social media platforms, and our corporate website. They conducted materiality assessments to identify the ESG issues most relevant to our stakeholders and our business. This helps us prioritize our efforts and allocate resources effectively. We engage with stakeholders during this process to gather their perspectives and ensure that their concerns are adequately considered in our ESG strategy.

Stakeholders	Whether identified as vulnerable & marginalized group	Channels of communication	Frequency	Whether environment and social issues discussed	Concern and issues
KSH employees	No	Town halls	Quarterly	Yes	Nurturing work environment
		Satisfaction survey	Annual		Career growth prospects
		Employee engagement activities	Annual		Personal development
		Communication meets	Whenever required		Diversity and equal opportunity
		Notice board	Updated whenever required		Health and well-being
		Emails	Regular		
Communities	No	Personal meet	Annual	Yes	Promoting education and advance facilities to local education institutions.
Government authorities	No	MPCB consent	Once in a four year	Yes	Compliance to central and state government rules and regulations.
		Factory licence	Once in a four year		
		Labour licence			

Stakeholders	Whether identified as vulnerable & marginalized group	Channels of communication	Frequency	Whether environment and social issues discussed	Concern and issues
Board members	No	Board meetings	Quarterly	Yes	Effective utilization of resources and governance for achieving business continuity
Customers	No	Customer audits	One in a three year	Yes	Product quality
		Review meetings	Whenever required		Fair and competitive pricing
		Customer visits	Whenever required		Customer satisfaction
		Customer satisfaction index form	Yearly & at the time of job inspection		Technical feasibility
		Technical data sheets	Each customer enquiry		
Suppliers	No	Emails	As needed	Yes	Compliance to government rules and regulation
		Purchase order	Each order		Fair and competitive pricing
		Rate contracts	Yearly		
		Audits	As per audit plan		
Unions	No	Communication meetings	Quarterly	Yes	Nurturing work environment Employee satisfaction
Consultants	No	Emails	As needed	Yes	Implementation of ISO / IATF requirements
		Communication meetings			Clarity in rolls and responsibilities
Auditors	No	Emails	As needed	Yes	Compliance to all national, international and legal regulations.
		Audit feedback and it's closure	After each audit	Yes	Governance, compliance, business continuity and profitability.
Banks	No	Emails	As needed		
		Meetings			
		Audits and visits			

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)	% (D / C)
Employees						
Permanent	131	131	100%	126	126	100%
Other than Permanent	0	0	0%	0	0	0%
Total Employees	131	131	100%	126	126	100%
Workers						
Permanent	32	32	100%	33	33	100%
Other than Permanent	280	280	100%	268	268	100%
Total Workers	312	312	100%	301	301	100%

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)
Employees										
Permanent										
Male	119	0	0%	119	100%	121	0	0%	121	100%
Female	12	0	0%	12	100%	5	0	0%	5	100%
Other than Permanent										
Male	0	0	0%	0	0%	0	0	0%	0	0%
Female	0	0	0%	0	0%	0	0	0%	0	0%
Workers										
Permanent										
Male	32	0	0%	32	100%	33	0	0%	33	100%
Female	0	0	0%	0	0%	0	0	0%	0	0%
Other than Permanent										
Male	276	276	100%	0	0%	266	266	100%	0	0%
Female	4	4	100%	0	0%	2	2	100%	0	0%

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

	FY 2023-24	FY 2022-23
Gross wages paid to females as % of total wages	2.5%	1.2%

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, KSH International Pvt Ltd has a focal point responsible for addressing human rights impacts or issues caused or contributed to by the business. The company assigns clear accountability by allocating resources and responsibilities to effectively manage human rights risks, as stated in its Human Rights Policy. This includes conducting due diligence, resolving grievances, engaging with stakeholders, and ensuring compliance with human rights standards throughout its operations and supply chain.

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

KSH International Pvt Ltd has robust internal mechanisms to address grievances related to human rights issues, integrating elements from its Employee Grievance Redressal Policy and Human Rights Policy. Employees can raise concerns initially with their reporting managers, and if unresolved, escalate to the HR department or the Grievance Redressal Committee. This committee, comprising cross-functional and gender-diverse members, investigates grievances thoroughly and provides resolutions within 30-60 working days.

The company ensures confidentiality, fair treatment, and compliance with human rights standards throughout the process. Grievances can be submitted via email or written statements, with decisions communicated promptly. This mechanism aligns with KSH's commitment to respecting human rights, avoiding abuses, and addressing grievances in a culturally appropriate and timely manner. Regular monitoring and accountability ensure continuous improvement in managing human rights impacts.

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

	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	0	0	NA	0	0	NA
Discrimination at workplace	0	0	NA	0	0	NA
Child Labour	0	0	NA	0		NA
Forced Labour/Involuntary Labour	0	0	NA	0	0	NA
Wages	0	0	NA	0	0	NA
Other human rights related issues	0	0	NA	0	0	NA

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

	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

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

KSH International Pvt Ltd has robust mechanisms in place to prevent adverse consequences to complainants in cases of discrimination and harassment. The Nondiscrimination/Anti-Harassment Policy explicitly prohibits retaliation against individuals who report incidents of discrimination, harassment, or participate in related investigations. All complaints are thoroughly and promptly investigated, ensuring confidentiality throughout the process to protect the complainant's identity. The policy encourages open reporting through supervisors, HR, or designated personnel, and ensures complainants are treated with respect and dignity. Any retaliatory actions are treated as serious violations and subject to disciplinary measures, such as warnings, suspensions, or termination. These measures safeguard complainants from fear of reprisal, fostering a safe and supportive environment for addressing workplace grievances.

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

Yes, human rights requirements form an integral part of KSH International Pvt Ltd.'s business agreements and contracts. As outlined in the Supplier Code of Ethics (SCOE) and the Human Rights Policy, KSH requires all contractors, suppliers, and business partners to acknowledge and adhere to principles such as prohibiting child labor, forced labor, discrimination, and human rights abuses. Contracts explicitly mandate compliance with these standards, with provisions for monitoring and audits to ensure adherence. Through these agreements, KSH demonstrates its commitment to upholding human rights across its operations and supply chain.

10. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	100%
Forced/involuntary labour	100%
Sexual harassment	100%
Discrimination at workplace	100%
Wages	100%
Others	NA

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

No significant risks or concerns have been identified from the assessments of human rights requirements in business agreements. KSH International Pvt Ltd continues to monitor compliance through regular audits and supplier engagement and is prepared to take corrective actions if any issues arise in the future.

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:

	Unit	FY 2023-24	FY 2022-23
From renewable sources - Total electricity consumption (A)	GJ	4262.45	4294.73
From renewable sources - Total fuel consumption (B)	GJ	0	0
From renewable sources - Energy consumption through other sources (C)	GJ	0	0
Total energy consumption from renewable sources (A+B+C)	GJ	4262.45	4294.73
From non-renewable sources - Total electricity consumption (D)	GJ	65191.46	51299.48
From non-renewable sources - Total fuel consumption (E) GJ	GJ	7238.73	1983.94
From non-renewable sources - Energy consumption through other sources (F)	GJ	0	0
Total energy consumption from non-renewable sources (D+E+F)	GJ		
Total energy consumed (A+B+C+D+E+F)	GJ	76692.64	57578.16
Energy intensity per rupee of turnover (Total energy consumed/ revenue from operations) in of turnover	GJ/ revenue (INR)	0.0000055	-
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	GJ/revenue (PPP)	0.00011	-
Energy intensity in terms of physical output	GJ/MT	3.51	3.21

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

Note: For PPP (Purchasing Power Parity) calculations, the Rupee rate of 20.29 from the International Monetary Fund (IMF) is considered.

2: Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.

NO

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

	Unit	FY 2023-24	FY 2022-23
Water withdrawal by source - Surface water	KL	0	0
Water withdrawal by source - Groundwater	KL	0	0
Water withdrawal by source - Third party water	KL	14884	12596
Water withdrawal by source - Seawater / desalinated water	KL	0	0
Water withdrawal by source - Others	KL	0	0
Total volume of water withdrawal	KL	14884	12596
Total volume of water consumption	KL	14884	12596
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)	KL/revenue INR	0.0000011	0.0000009
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	KL/revenue (PPP)	0.0000022	0.0000018
Water intensity in terms of physical output	KL/MT	0.68	0.70

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

Note: For PPP (Purchasing Power Parity) calculations, the Rupee rate of 20.29 from the International Monetary Fund (IMF) is considered.

4. Provide the following details related to water discharged:

KSH International has adopted a responsible approach to water management by minimizing discharge and maximizing reuse. Process water is circulated within the system through a closed-loop mechanism, thereby reducing the need for fresh water intake. Minor evaporation losses are observed during operations, which are compensated by topping up with third-party sourced water. To manage and treat the generated wastewater, a Sewage Treatment Plant (STP) has been installed within the premises. The STP ensures that wastewater is treated to meet the prescribed environmental norms before being reused. The treated water is repurposed for non-potable applications such as gardening, landscaping, and dust suppression within the facility, thereby reducing the dependency on fresh water for these utilities.

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

We are committed to enhancing our sustainability efforts and plans to implement ZLD in the future as part of our water conservation initiatives.

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

	Please specify unit	FY 2023-24	FY 2022-23
Nox	µg/m3	18.19	19.06
Sox	µg/m3	16.85	17.87
Particulate matter (PM)	µg/m3	56.43	54.59
Persistent organic pollutants (POP)	µg/m3	Below detection limit	Below detection limit
Volatile organic compounds (VOC)	µg/m3	Below detection limit	Below detection limit
Hazardous air pollutants (HAP)	µg/m3	Below detection limit	Below detection limit
Others			

Comments to this topic

Ambient air testing being done once in a year from third party lab.

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
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent (tCO ₂ e)	528.53 tCO ₂ e	147 tCO ₂ e
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent (tCO ₂ e)	13165.05 tCO ₂ e	11542.38 tCO ₂ e
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	tCO ₂ e/ per rupee of turnover	0.000001	-
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted For Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	tCO ₂ e/ PPP(INR)	0.000020	-
Total Scope 1 and Scope 2 emission intensity in terms of physical output	tCO ₂ e/ MT	0.63	0.65

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

Note: For Scope 1, we have considered '2006 IPCC Guidelines for National Greenhouse Gas Inventories' for Net Calorific Values and Emission factors. For Scope 2, we have considered 'CO₂ Baseline Database for the Indian Power Sector - Version 20.0' by Central Electricity Authority, Government of India. For PPP (Purchasing Power Parity) calculations, the Rupee rate of 20.29 from the International Monetary Fund (IMF) is considered.

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

In the present financial year, KSH International Pvt Ltd currently does not have any specific projects related to reducing greenhouse gas (GHG) emissions. However, the company remains committed to exploring opportunities for sustainability and minimizing its environmental impact in the future.

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

	Unit	FY 2023-24	FY 2022-23
Total Waste generated (in metric tonnes) - Plastic waste (A)	MT	0	0
Total Waste generated (in metric tonnes) - E-waste (B)	MT	0	0
Total Waste generated (in metric tonnes) - Bio-medical waste (C)	MT	0	0
Total Waste generated (in metric tonnes) - Construction and demolition waste (D)	MT	0	0
Total Waste generated (in metric tonnes) - Battery waste (E)	MT	0	0
Total Waste generated (in metric tonnes) - Radioactive waste (F)	MT	0	0
Total Waste generated (in metric tonnes) - Other Hazardous waste. Please specify, if any. (G)	MT	36.21	42.45
Total Waste generated (in metric tonnes) - Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	MT	2311.15	1787.88
Total Waste generated (in metric tonnes) – Total (A+B+C+D+E+F+G+H)	MT	2347.36	1830.33
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	MT/ revenue (INR)	0.00000017	-
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	MT/revenue (PPP)	0.0000034	-
Waste intensity in terms of physical output	MT/MT	0.11	0.10

	Unit	FY 2023-24	FY 2022-23
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes) – Recycled	MT	0	0
Re-used	MT	845.38	604.10
Other recovery operations	MT	0	0
Total	MT	845.38	604.10
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes) – Incineration	MT	0	0
Landfilling	MT	0	0
Other disposal operations	MT	0	0
Total	MT	0	0

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.

All our enameling lines are equipped with catalytic converters, ensuring that exhaust emissions are effectively treated to eliminate hazardous chemicals. Additionally, we achieve 100% reuse of wooden drums collected from our local customers, promoting sustainability and waste reduction.

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:

	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.
1	NA	NA	NA

12: Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current financial year:

	Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
1	NA	NA	NA	NA	NA	NA

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:

	Specify the law / regulation /guidelines which was not complied with	Provide details of the noncompliance	Any fines / penalties / action taken by regulatory agencies such as	Pollution control boards or by courts	Corrective action taken, if any
1	NA	NA	NA	NA	NA

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.

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 Export Organizations	National
2	Bombay Chamber Of Commerce And Industry	National
3	Mahratta Chamber Of Commerce, Industries And Agriculture (MCCIA)	Regional
4	Indian Electrical And Electronic Manufacturer Association	National
5	Automotive Component Manufacturers 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. - 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.

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
NIL					

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

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

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

KSH International Pvt Ltd addresses community grievances through designated communication channels and a structured review process. A dedicated team ensures timely, confidential resolution and engages regularly with stakeholders to maintain positive relationships.

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

	FY 2023-24	FY 2022-23
Directly sourced from MSMEs/ small producers	2.25%	1.66%
Sourced directly from within the district and neighboring districts	97.75%	98.34%

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:

	FY 2023-24	FY 2022-23
Rural	0%	0%
Semi-urban	0.56%	0.56%
Urban	69.13%	59.13%
Metropolitan	30.31%	40.31%

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.

KSH International Pvt Ltd has a structured mechanism to receive and resolve consumer complaints. Complaints are addressed by a cross-functional team (CFT) that investigates issues, identifies root causes, and implements corrective actions to prevent recurrence. Consumers are provided with an 8D report outlining the resolution process, ensuring transparency. Additionally, the cost of poor quality is captured to evaluate the impact of the complaint. This approach ensures timely and effective resolution, enhancing consumer trust and satisfaction.

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

Environmental and Social parameters relevant to the product : Not applicable

3. Number of consumer complaints in respect of the following

	FY 2023-24		Remarks	FY 2022-23		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	0	0	NA	0	0	NA
Advertising	0	0	NA	0	0	NA
Cyber-security	0	0	NA	0	0	NA
Delivery of essential services	0	0	NA	0	0	NA
Restrictive Trade Practices	0	0	NA	0	0	NA
Unfair Trade Practices	0	0	NA	0	0	NA
Other	0	0	NA	0	0	NA

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

	Number	Reasons for recall
Voluntary recalls	0	NA
Forced recalls	0	NA

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

Yes, KSH International has a comprehensive cybersecurity framework/policy that provides guidance on various aspects of cybersecurity, supports the development of guidelines and templates, promotes a security-conscious culture, and ensures compliance with legal, regulatory, and contractual requirements. The company is committed to upholding the highest standards of personal data protection for employees, vendors, and clients/customers in accordance with applicable data protection laws and regulations. Access to customer data is strictly managed on a "need-to-know and need-to-do" basis, secured through username and password authentication. Any data sharing with partner organizations for third-party products is conducted only with prior authorization from customers.

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.

There have been no issues related to advertising, delivery of essential services, cybersecurity, or data privacy of customers at KSH International Pvt Ltd. As a result, no corrective actions have been necessary. The company remains committed to maintaining high standards in these areas to ensure customer trust and satisfaction.

7: Provide the following information relating to data breaches

- a. Number of instances of data breaches: Nil
- b. Percentage of data breaches involving personally identifiable information of customers: Nil
- c. Impact, if any, of the data breaches: Nil