



KUDREMUKH
ಐಸೋ 9001, 14001 ಮತ್ತು
ಓಹಸಾ 18001 ಸಂಸ್ಥೆ
आई एस ओ 9001, 14001 तथा
ओएचएसएस 18001 कम्पनी
ISO 9001, 14001 &
OHSAS 18001 COMPANY

ಕುಡ್ರೆಮುಖ್ ಲಿಮಿಟೆಡ್
(ಭಾರತ ಸರ್ಕಾರದ ಉದ್ಯಮ)

ನೋಂದಾಯಿತ ಕಾರ್ಯಾಲಯ :
ಎನ್‌ಇ ವಿಭಾಗ, ಕೋರಮಂಗಲ
ಬೆಂಗಳೂರು - 560 034.

ದೂರವಾಣಿ : 080-25531461 ರಿಂದ 66
ಫ್ಯಾಕ್ಸ್ : 080-25532153-5941
ವೆಬ್ ಸೈಟ್ : www.kiocltd.in

के आई ओ सी एल लिमिटेड
(भारत सरकार का उद्यम)

पंजीकृत कार्यालय :
II ब्लॉक, कोरमंगला,
बेंगलूर - 560 034.

कार्यालय : 080-25531461 - 66
फेक्स : 080-25532153-5941
वेबसाइट : www.kiocltd.in

KIOCL LIMITED
(A Government of India Enterprise)

Registered Office :
II Block, Koramangala,
Bengaluru - 560 034.

Telephone : 080-25531461 - 66
Fax : 080-25532153-5941
Website : www.kiocltd.in
CIN : L13100KA1976GOI002974

No. S/BC/1 (18-5)/2025/145

September 06, 2025

National Stock Exchange of India Limited

Scrip Code: KIOCL Through:
NEAPS

BSE Limited

Scrip Code: 540680, Scrip Name: KIOCL
Through: BSE Listing Centre

Metropolitan Stock Exchange of India Limited

Scrip Code: KIOCL Through:
mylisting

Dear Sir/Madam,

Sub: Business Responsibility and Sustainability Report for
the FY 2024-25

We enclose herewith Company's Business Responsibility and Sustainability Report for the Financial Year 2024-25 in the format as specified by the Securities and Exchange Board of India (SEBI).

This is for information and record please.

Thanking You,

Yours faithfully,
For KIOCL Limited,

(Clifton Siddharth)
Company Secretary & Compliance Officer
[Email: cs@kiocltd.in](mailto:cs@kiocltd.in)

Encl: As Above



KIOCL LIMITED



Business Responsibility and Sustainability Report FY: 2024-2025

2nd Block, Koramangala, Bengaluru, Karnataka 560034



SECTION A: GENERAL DISCLOSURES

Annexure II

I. Details of the listed entity

| | | |
|-----|---|--|
| 1. | Corporate Identity Number (CIN) of the Listed Entity | L13100KA1976GOI002974 |
| 2. | Name of the Listed Entity | KIOCL Limited |
| 3. | Year of incorporation: | 2 April 1976 |
| 4. | Registered office address: | II Block, Koramangala, Bengaluru - 560034 |
| 5. | Corporate address: | II Block, Koramangala, Bengaluru - 560034 |
| 6. | E-mail: | cs@kioclltd.in |
| 7. | Telephone: | 080-25531525 |
| 8. | Website: | www.kioclltd.in |
| 9. | Financial year for which reporting is being done. | 2024-25 |
| 10. | Name of the Stock Exchange(s) where shares are listed. | <ol style="list-style-type: none"> National Stock Exchange Exchange Plaza, C-1, Block G, BKC, Bandra (E) Mumbai – 400 051 <ul style="list-style-type: none"> Scrip Code: KIOCL Bombay Stock Exchange 25th Floor, P.J. Towers, Dalal Street, Fort, Mumbai – 400 001 <ul style="list-style-type: none"> Scrip Code: 540680 Metropolitan Stock Exchange of India Limited Vibgyor Towers, 4th Floor, Plot No. C 62, G-Block, BKC, Bandra (E), Mumbai – 400 098 <ul style="list-style-type: none"> Scrip Code: KIOCL |
| 11. | Paid-up Capital: | <ul style="list-style-type: none"> 607.75Crore |
| 12. | Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report. | Name: Shri. Ganti Venkat Kiran, Director (Production & Projects)-Additional charge Telephone: 080-25531322/25531272 email id: dpp@kioclltd.in |
| 13. | Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e., only for the entity) or on a consolidated basis (i.e., for the entity and all the entities which form a part of its consolidated financial statements, taken together). | Standalone |
| 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 | Metal and Metal products | 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. | Iron Ore Pellets | 0710 | 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 | 2 | 8* | 10 |
| International | 0 | 0 | 0 |

*Corporate Offices – 1 (Bangaluru), Site/Liasioning- 7 (Mangaluru, Kudremukh, Bacheli, Chikkanayakanahalli, New Delhi, Sandur, Visakhapatnam)

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

| | FY- 2024-25 |
|----------------------------------|-------------|
| Locations | Number |
| National (No. of States) | 5 |
| International (No. of Countries) | 1 |

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

23.45%

c. A brief on types of customers

1. Export Customer (Trade segment)
2. Domestic Customer (Trade segment/End-user segment)

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) | 203 | 182 | 89.7 | 21 | 10.3 |
| 2. | Other Than Permanent (E) | 46 | 35 | 76.1 | 11 | 23.9 |
| 3. | Total Employees (D+E) | 249 | 217 | 87.1 | 32 | 12.9 |
| WORKERS | | | | | | |
| 4. | Permanent (D) | 329 | 328 | 99.7 | 1 | 0.30 |
| 5. | Other Than Permanent (E) | 472 | 417 | 88.3 | 55 | 11.7 |
| 6. | Total Employees (D+E) | 801 | 745 | 93.0 | 56 | 7.0 |

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) | 7 | 7 | 100% | 0 | 0 |
| 2. | Other Than Permanent (E) | 0 | 0 | 0 | 0 | 0 |
| 3. | Total Employees (D+E) | 7 | 7 | 100% | 0 | 0 |
| DIFFERENTLY ABLED WORKERS | | | | | | |
| 4. | Permanent (D) | 4 | 4 | 100% | 0 | 0 |
| 5. | Other Than Permanent (E) | 8 | 8 | 0 | 0 | 0 |
| 6. | Total Employees (D+E) | 12 | 12 | 100% | 0 | 0 |

21. Participation/Inclusion/Representation of women

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

22. Turnover rate for permanent employees and workers(Disclose trends for the past 3 years)

| | FY 2024-25 | | | FY 2023-24 | | | FY 2022-23 | | |
|---------------------|------------|--------|-------|------------|--------|-------|------------|--------|-------|
| | Male | Female | Total | Male | Female | Total | Male | Female | Total |
| Permanent Employees | 14% | 5% | 13% | 13% | 5% | 12% | 11% | 10% | 11% |
| Permanent Workers | 13% | 67% | 14% | 11% | 50% | 11% | 8% | 0% | 8% |

V. Workers

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

| S. No. | Name of the holding / subsidiary / associate companies / joint ventures (A) | Indicate whether holding/ Subsidiary/ Associate/ Joint Venture | % Of shares held by listed entity | Does the entity indicated in column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No) |
|--------|---|--|-----------------------------------|--|
| Nil | | | | |

VI. CSR Details

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

(ii) Turnover (in Rs.): 589,65,16,000

(iii). Net worth (in Rs.): 1692,76,00,000

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 2024-25 | | | 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 https://kioclltd.in/data.php?id=386&lang=EN | 3 | 0 | -- | 9 | 0 | -- |
| Investors (other than shareholders) | Yes https://kioclltd.in/data.php?id=343 | 0 | 0 | -- | 0 | 0 | -- |
| Shareholders | Yes https://kioclltd.in/data.php?id=343 | 0 | 0 | -- | 0 | 0 | -- |
| Employees and workers | Yes https://kioclltd.in/data.php?id=386 | 5 | 0 | -- | 0 | 0 | -- |
| Customers | Yes https://kioclltd.in/data.php?id=386&lang=EN | 0 | 0 | -- | 0 | 0 | -- |
| Value Chain Partners | Yes https://kioclltd.in/data.php?id=386&lang=EN | 3 | 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. | Raw Material and Market Reach | R | Higher Price of Raw Material Limited International markets | 1. Explore captive sources of raw material usage. 2. Exploring new market segments. | Negative |
| 2. | Renewable and clean energy | O | Higher Cost of Energy | 3. Feasibility analysis for solar projects completed and new projects. | Positive |
| 3. | Water consumption and effluent discharge | R | 100% dependency on raw water from Kudremukh Dam | 1. Minimizing freshwater consumption by upgrading and O&M of existing water treatment to increase efficiency. 2. Reusing treated wastewater from sewage and effluents for industrial purpose | Negative |

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.

The National Guidelines for Responsibility Business Conduct (NGRBC) as prescribed by the Ministry of Corporate Affairs advocates nine principles referred as P1-P9 as given below:

| | | |
|--|--|---|
| PRINCIPLE 1: | PRINCIPLE 2: | PRINCIPLE 3: |
| Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable. | Businesses should provide goods and services in a manner that is sustainable and safe. | Businesses should respect and promote the well-being of all employees, including those in their value chains. |
| PRINCIPLE 4: | PRINCIPLE 5: | PRINCIPLE 6: |
| Businesses should respect the interests of and be responsive to all its stakeholders. | Businesses should respect and promote human rights. | Businesses should respect and make efforts to protect and restore the environment. |
| PRINCIPLE 7: | PRINCIPLE 8: | PRINCIPLE 9: |
| Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent. | Businesses should promote inclusive growth and equitable development. | Businesses should engage with and provide value to their consumers in a responsible manner. |

| S. No. | Disclosure Questions | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
|--------|---|---|-----|-----|-----|-----|-----|-----|-----|-----|
| | Policy and management processes | | | | | | | | | |
| 1. | a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No) | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| | b. Has the policy been approved by the Board? (Yes/No) | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| | c. Web Link of the Policies, if available | https://kioclltd.in/table.php?id=282 | | | | | | | | |
| 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) | No | No | No | No | No | No | No | No | No |

| S. No. | Disclosure Questions | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
|---------------------------------------|--|----|--|-----------|----|---|----------------|----|----|----------|
| | Policy and management processes | | | | | | | | | |
| 4. | Name of the national and international codes/ certifications/ labels/ standards (e.g., Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g., SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle. | | ISO 9001 ISO 14001 ISO 45001 | ISO 45001 | | | ISO 14001 | | | ISO 9001 |
| 5. | Specific commitments, goals and targets set by the entity with defined timelines, if any. | | | | | | Nil | | | |
| 6. | Performance of the entity against the specific commitments, goals and targets along with reasons in case the same are not met. | | | | | | Not Applicable | | | |
| Governance, leadership, and oversight | | | | | | | | | | |
| 7. | Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets, and achievements (listed entity has flexibility regarding the placement of this disclosure) KIOCL being a Mini Ratna Category 1 PSU is dedicated to achieving sustainability in terms of Environment, Social, Governance (ESG) aspects. The environmental stewardship of KIOCL is aware of its role and duties in mitigating the impact of climate change. KIOCL, being a responsible corporate organization, is fully conscious of its duties towards society. The company gives a lot of emphasis on Corporate Governance. - Statement by Shri.Ganti Venkat Kiran,Director (Production & Projects)-Additional charge | | | | | | | | | |
| 8. | Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies). | | | | | Director (Production & Projects) -Additional charge Telephone: 080-25531322/ 25531272 email id: dpp@kioclltd.in | | | | |
| 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. | | | | | Yes Director (Production & Projects) -Additional charge | | | | |

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) | | | | | | | | |
|---|--|-----|-----|-----|-----|-----|-----|-----|-----|--|----|----|----|----|----|----|----|----|
| | P 1 | P 2 | P 3 | P 4 | P 5 | P 6 | P 7 | P 8 | P 9 | 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 | Y | Annually | | | | | | | | |
| Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances | Yes | | | | | | | | | Yes | | | | | | | | |

| 11. | Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
|-----|---|----|----|----|----|----|----|----|----|----|
| | | No | No | No | No | No | No | No | No | 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) | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. |
| The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No) | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. |
| The entity does not have the financial or/human and technical resources available for the task (Yes/No) | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. |
| It is planned to be done in the next financial year (Yes/No) | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. |
| Any other reason (please specify) | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. |

* (NA- Not Applicable)

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 (BoD) | 5 | Principle 1, 3, 4 | 100 |
| Key Managerial Personnel (KMP) | 13 | Principle 1,2, 3, 4 | 100 |
| Employee other than BoD and KMPs (Executives) | 13 | Principle 1,2, 3, 4, 5, 6, 8, 9 | 100 |
| Workers | 285 | Principle 1, 2, 3, 5, 6 | 100 |

- 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 (INR) | Brief of the Case | Has an appeal been preferred? (Yes/ No) |
| Penalty / Fine | 1 | BSE and NSE | 0 (Note: Fines have been levied but remain unpaid) | Non-compliance with the requirements under Regulations 17, 18, 19, 20, and 21 of the SEBI LODR Regulations, 2015. | No |
| Settlement | Nil | Not Applicable | Not Applicable | Not Applicable | Not Applicable. |
| Compounding fee | Nil | Not Applicable | Not Applicable | Not Applicable | 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) |
| Imprisonment | Nil | Not Applicable | Not Applicable | Not Applicable |
| Punishment | Nil | Not Applicable | Not Applicable | 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 institutions |
|--------------|---|
| Nil | 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.

The company has a Code of Conduct & Ethics for the Board of Directors and Senior Management Personnel. The same is available on the website of the company at: <https://kioclltd.in/assets/uploads/policy-for-code-of-conduct-of-kiocl1-pdf>

In addition, the company has a Whistle Blower policy. The same is available on the website of the company at: <https://kioclltd.in/table.php?id=279&lang=EN>

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

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

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

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

Not Applicable

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

| | FY 2024-25 | FY 2023-24 |
|------------------------------------|------------|------------|
| Number of days of account payables | 25.6 | 24.11 |

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 2024-25 | FY 2023-24 |
|----------------------------|--|---------------------|--|
| Concentration of Purchases | a. Purchases from trading houses as % of total purchases | 90.35 | 95.70 |
| | b. Number of trading houses where purchases are made from | Transactions on GeM | Transactions on GeM and MSTC |
| | c. Purchases from top 10 trading houses as % of total purchases from trading houses | 90.35 | 1. GeM Portal - 90.31% 2. MSTC Portal - 5.39% |
| Concentration of Sales | a. Sales to dealers /distributors as % of total sales | 37 | 89.42 |
| | b. Number of dealers /distributors to whom sales are made | 4* | 7* |
| | c. Sales to top 10 dealers/ distributors as % of total sales to dealers /distributors | 37 | 89.42 |
| Share of RPTs in | a. Purchases (Purchases with related parties /Total Purchases) | Nil | Nil |
| | b. Sales (Sales to related parties / Total Sales) | Nil | Nil |
| | c. Loans & advances (Loans & advances given to related parties / Total loans & advances) | Nil | Nil |
| | d. Investments (Investments in related parties / Total Investments made) | Nil | Nil |

Note: * Number of dealers/distributors are less than 10 Nos.

Leadership Indicators

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

Yes, KIOCL has a Code of Conduct policy. The purpose of this policy to enhance further scope of good Corporate Governance with an ethical and transparent process in managing the affairs of the company.

PRINCIPLE 2: Businesses should provide goods and services in a manner that is sustainable and safe.

Essential Indicators

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

| | FY 2024-25 | FY 2023-24 | Details of improvements in environmental and social impacts |
|----------------|------------|------------|--|
| R&D | 0.00% | 0.00% | Not Applicable |
| Capex | 4.00% | 4.25 % | <ul style="list-style-type: none"> Construction of Mechanized material handling System at Pellet Plant Unit, Mangalore. |

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

Yes, the company has a well-documented Procurement Manual, Contracts Manual and projects manual.

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

100%

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.

| | |
|---------------------------------------|---|
| Plastics (including packaging) | Not Applicable |
| E-waste | The generated E-waste is sold to CPCB and KSPCB authorized agencies. |
| Hazardous Waste | The generated Hazardous Waste is sold to CPCB and KSPCB authorized agencies. |
| Other Waste | Scrap lead Acid Batteries are sold to the CPCB and KSPCB authorized agencies. |

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

No

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?

| 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. |
|----------|--------------------------|---------------------------------|--|---|---|
| No | | | | | |

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

| Indicate input material | Recycled or re-used input material to total material | |
|-------------------------|--|------------|
| | FY 2024-25 | FY 2023-24 |
| Pellet Fines | 2% | 2 % |

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

Essential Indicators

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

| | % OF EMPLOYEES COVERED BY | | | | | | | | | | |
|----------------------------------|---------------------------|------------------|------------|--------------------|------------|--------------------|------------|--------------------|------------|---------------------|------------|
| Category | 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 (Executives) | | | | | | | | | | | |
| Male | 182 | 182 | 100 | 182 | 100 | N.A | -- | 182 | 100 | 0 | 0 |
| Female | 21 | 21 | 100 | 21 | 100 | 21 | 100 | NA | NA | 0 | 0 |
| Total | 203 | 203 | 100 | 203 | 100 | 21 | 10 | 182 | 90 | 0 | 0 |
| OTHER THAN PERMANENT EMPLOYEES | | | | | | | | | | | |
| Male | 35 | 35 | 100 | 35 | 100 | NA | -- | 0 | 0 | 0 | 0 |
| Female | 11 | 11 | 100 | 11 | 100 | 11 | 100 | NA | NA | 0 | 0 |
| Total | 46 | 46 | 100 | 46 | 100 | 11 | 23.9 | 0 | 0 | 0 | 0 |

*(N.A- Not Applicable)

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

| % Of WORKERS COVERED BY | | | | | | | | | | | |
|------------------------------------|-----------|------------------|---------|--------------------|---------|--------------------|---------|--------------------|---------|---------------------|---------|
| Category | 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 (Non-Executives) | | | | | | | | | | | |
| Male | 328 | 328 | 100 | 328 | 100 | NA | NA | 328 | 100 | 0 | 0 |
| Female | 1 | 1 | 100 | 1 | 100 | 1 | 100 | NA | -- | 0 | 0 |
| Total | 329 | 329 | 100 | 329 | 100 | 1 | 0.30 | 328 | 99.7 | 0 | 0 |
| OTHER THAN PERMANENT WORKERS | | | | | | | | | | | |
| Male | 417 | 71 | 17 | 71 | 17 | NA | NA | 0 | 0 | 0 | 0 |
| Female | 55 | 9 | 16 | 9 | 16 | 55 | 100 | NA | NA | 0 | 0 |
| Total | 472 | 80 | 17 | 80 | 17 | 55 | 12 | 0 | 0 | 0 | 0 |

*(N.A- Not Applicable)

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

| | FY 2024-25 | FY 2023-24 |
|---|------------|------------|
| Cost incurred on well-being measures as a % of total revenue of the company | 0.45% | 0.44% |

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

| Benefits | FY 2024-25 | | | FY 2023-24 | | |
|-----------------------------------|--|--|--|--|--|--|
| | 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 | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. |
| Others- Retrenchment Benefits etc | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. |

*(N.A- Not Applicable)

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.

Yes

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.

No

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

| | Permanent employees (Executives) | | Permanent workers (non-Executives) | |
|--------|----------------------------------|----------------|------------------------------------|----------------|
| Gender | Return to work rate | Retention rate | Return to work rate | Retention rate |
| Male | 100% | 100% | 100% | 100% |
| Female | 100% | 100% | 100% | 100% |
| Total | 100% | 100% | 100% | 100% |

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

| | Yes/ No (If yes, then give details of the mechanism in brief) |
|--------------------------------|---|
| Permanent Workers | Yes, Any Employee who seeks to convey her/his grievances to the company can contact the concerned Department Head, through landline or through post. They may also register their complaints online by filling the Online Grievance form at https://kioclltd.in/data.php?id=386&lang=EN |
| Other than Permanent Workers | |
| Permanent Employees | If the complaint is still not redressed through the company's mechanism, they can use CPGRAMS Link for lodging the grievance https://pgportal.gov.in/ |
| Other than Permanent Employees | |

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

| Category | FY 2024-25 | | | FY 2023-24 | | |
|--|--|--|-----------|--|--|-----------|
| | 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 (Executives) | 203 | 151 | 74 | 225 | 161 | 72 |
| Male | 182 | 137 | 75 | 205 | 147 | 72 |

| Category | FY 2024-25 | | | FY 2023-24 | | |
|-------------------------|--|--|-----------|--|--|-----------|
| | 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) |
| Female | 21 | 14 | 67 | 20 | 14 | 70 |
| Total Permanent Workers | 329 | 312 | 95 | 378 | 363 | 96 |
| Male | 328 | 311 | 95 | 376 | 361 | 96 |
| Female | 1 | 1 | 100 | 2 | 2 | 100 |

8. Details of training given to employees and workers:

| Category | FY 2024-25 | | | | | FY 2023-24 | | | | |
|-----------|--------------|--|------------|----------------------|---------|--------------|--|------------|----------------------|------------|
| | Total (A) | On health and safety/wellness measures | | On skill upgradation | | Total (D) | On health and safety measures/wellness | | On skill upgradation | |
| | | No. (B) | % (B/A) | No. (C) | % (C/A) | | No. (E) | % (E/D) | No. (F) | % (F/D) |
| EMPLOYEES | | | | | | | | | | |
| Male | 217 | 182 | 84 | 115 | 53 | 205 | 205 | 100 | 205 | 100 |
| Female | 32 | 21 | 66 | 6 | 19 | 20 | 20 | 100 | 20 | 100 |
| Total | 249 | 203 | 82 | 121 | 49 | 225 | 225 | 100 | 225 | 100 |
| WORKERS | | | | | | | | | | |
| Male | 745 | 674 | 90 | 359 | 48 | 376 | 376 | 100 | 376 | 100 |
| Female | 56 | 47 | 84 | 46 | 82 | 2 | 2 | 100 | 2 | 100 |
| Total | 801 | 721 | 90 | 405 | 51 | 378 | 378 | 100 | 378 | 100 |

Note: In FY 2023-24 only permanent Employees and workers were considered.

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

| Category | FY 2024-25 | | | FY 2023-24 | | |
|---|------------|---------|---------|------------|---------|---------|
| | Total (A) | No. (B) | % (B/A) | Total (C) | No. (D) | % (D/C) |
| EMPLOYEES (Executives) | | | | | | |
| Male | 182 | 182 | 100.00 | 205 | 205 | 100 |
| Female | 21 | 21 | 100.00 | 20 | 20 | 100 |
| Total | 203 | 203 | 100 | 225 | 225 | 100 |
| WORKERS (Permanent Workers i.e., non-Executives) | | | | | | |
| Male | 328 | 328 | 100.00 | 376 | 376 | 100 |
| Female | 1 | 1 | 100.00 | 2 | 2 | 100 |
| Total | 329 | 329 | 100 | 378 | 378 | 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 of such system?

Yes, Occupational health and safety management systems ISO 45001:2018 is implemented for the entity.

- 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 company uses the following processes to identify work-related hazards and assess risks for both routine and non-routine activities:

- Hazard Identification and Risk Assessment (HIRA)
- Safety Management Plan
- Use of Checklists
- Safety Inspections and Observations
- Accident Investigation
- Near-Miss Reporting and Analysis
- Daily Walkthrough Interactions with Employees
- Safety Committee Meetings
- External Safety Audits (conducted once every two years)
- Observations by Workmen Inspectors
- On-Site Emergency Action Plan

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

Yes.

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

Yes.

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

| Safety Incident/Number | Category | FY 2024-25 | FY 2023-24 |
|--|--|------------|------------|
| Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked) | Employees (Executives) | 0 | 1.478 |
| | Workers (both permanent & non-permanent) | 0 | 0.825 |
| Total recordable work-related injuries | Employees (Executives) | 0 | 1 |
| | Workers | 0 | 2 |
| No. of fatalities (safety incident) | Employees (Executives) | 0 | 0 |
| | Workers | 0 | 0 |
| High consequence work-related injury or ill-health (excluding fatalities) | Employees (Executives) | 0 | 0 |
| | Workers | 0 | 0 |

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

KIOCL has implemented an Occupational Health and Safety Management System in accordance with ISO 45001:2018, reflecting its commitment to effectively managing the health and safety of employees and workers. Standard Operating Procedures (SOPs) are in place across various operational and maintenance activities.

Regular toolbox talks and daily pep talks are conducted at work sites to reinforce safety practices. The premises are inspected weekly or fortnightly by safety department personnel, and any identified gaps are addressed on a priority basis. A Safety Committee, chaired by the CGM (I/c, Mangalore), meets once every three months. This committee includes representation from both management and workers, reviews safety deviations, and ensures timely corrective actions by the departments concerned.

Safety performance is reviewed quarterly. External safety audits are conducted by authorized agencies in accordance with IS 14489. Annual health check-ups are carried out for all employees. For contract labourers working at height, a Vertigo test and evaluation by the First Aid Centre are mandatory before issuing a Work-at-Height (WAH) safety card.

Periodic mock drills are conducted to enhance emergency preparedness and strengthen the competency of the core safety team. Additionally, structural safety inspections are carried out once every two months.

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

| | FY 2024-25 | | | FY 2023-24 | | |
|---------------------------|-----------------------|---------------------------------------|---------|-----------------------|---------------------------------------|---------|
| | Filed during the year | Pending resolution at the end of year | Remarks | Filed during the year | Pending resolution at the end of year | Remarks |
| Working conditions | 18 | 2 | -- | 12 | 2 | -- |
| Health and safety | 19 | 0 | -- | 10 | 0 | -- |

14. Assessments for the year:

| | % Of your plants and offices that were assessed (by entity or statutory authorities or third parties) |
|------------------------------------|--|
| Health and safety practices | 100% |
| Working Conditions | 100% |

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.

Nil

Leadership Indicators**1. Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Y/N) (B) Workers (Y/N).**

| | |
|-----------|-----|
| Employees | Yes |
| Workers | Yes |

3. Provide the number of employees / workers having suffered high consequence work-related injury / ill-health / fatalities (as reported in Q11 of Essential Indicators above), who have been 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 2024-25 | FY 2023-24 | FY 2024-25 | FY 2023-24 |
| Employees | Nil | Nil | Nil | Nil |
| Workers | Nil | Nil | Nil | Nil |

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

No

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.

| Stakeholders | Identification Process |
|--|--|
| Investors/Shareholders | The Board & Co-ordination Department in Co-ordination with RTA. Identifies the Key Investors/Shareholders. |
| Government/Regulatory Bodies | Identified with respect to the applicable rules and regulation and the concerned Departments of company co-ordinate with their Respective Government/Regulatory Bodies. |
| Media | The Corporate Communication Department of the company Co-ordinates with the Print & Digital Media. |
| Customers | Buyers desirous of procuring iron ore pellets need to empanel themselves by furnishing requisite details sought in the web link: https://www.kioclltd.in/table.php?id=315 , against 'Invitation for Expression of Interest' Empanelment is an incessant process and renewable every 3years. |
| Suppliers, Dealers, Contractors, Transporters | Through EOI and vendor registration |

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

| Stakeholder Group | Whether identified as Vulnerable & Marginalized 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 |
|--------------------------------------|--|--|---|---|
| Community | Yes | Request letters- Emails, Community Meetings | Quarterly | Basic Infrastructure development like dysfunctional toilets, Drinking water, Health care facilities and medical equipment |
| Government Bodies / Statutory Bodies | No | Meetings, Emails, Letters | Quarterly | Provide updates on progress of CSR projects |
| Employees | No | Discussion forums, Emails, Letters | Regular | Grievance and Feedback |
| Value Chain Partners | No | Email, vendor Meet | Half yearly | Updating the processes, engagement |

Leadership Indicators

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

Yes, KIOCL is having Board level CSR committee, headed by an Independent Director and followed by an internal committee. The internal CSR committee identifies & discusses with key stakeholders about implementation of CSR projects based on the request received from various stake holders such as local communities, educational institutes, Hospitals, District Authorities etc. Key Stakeholders are by & large identified from local areas, Aspirational Districts etc. The CSR committee and Board of Director quarterly monitors and reviews progress.

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:

| | FY 2024-25 | | | FY 2023-24 | | |
|-----------------------------------|------------|---------------------------------------|---------|------------|---------------------------------------|---------|
| | Total (A) | No. of employees /workers covered (B) | % (B/A) | Total (C) | No. of employees /Workers covered (D) | % (D/C) |
| EMPLOYEES | | | | | | |
| Permanent | 203 | 10 | 5% | 225 | 225 | 100% |
| Other than permanent | 46 | 0 | 0% | 77 | 77 | 100% |
| Total Employees | 249 | 10 | 4% | 302 | 302 | 100% |
| WORKERS | | | | | | |
| Permanent (Non-Executives) | 329 | 1 | 0.3% | 378 | 378 | 100% |
| Other than permanent | 472 | 9 | 2% | 632 | 0 | 0 |
| Total Workers | 801 | 10 | 1% | 1010 | 378 | 37% |

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

| Category | FY 2024-25 | | | | | FY 2023-24 | | | | |
|------------------------|--------------|-----------------------------|------------|---------------------------|------------|--------------|-----------------------------|------------|---------------------------|---------|
| | Total (A) | Equal to Minimum Wage | | More than Minimum 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 (Executives) | | | | | | | | | | |
| Permanent | 203 | Nil | -- | 203 | 100.00 | 225 | Nil | -- | 225 | 100 |
| Male | 182 | Nil | -- | 182 | 100.00 | 205 | Nil | -- | 205 | 100 |
| Female | 21 | Nil | -- | 21 | 100 | 20 | Nil | -- | 20 | 100 |

| Category | FY 2024-25 | | | | | FY 2023-24 | | | | |
|-----------------------------|--------------|-----------------------------|------------|---------------------------|------------|--------------|-----------------------------|------------|---------------------------|---------|
| | 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) |
| Other than Permanent | 46 | Nil | -- | 46 | 100 | 77 | Nil | -- | 77 | 100 |
| Male | 35 | Nil | -- | 35 | 100 | 59 | Nil | -- | 59 | 100 |
| Female | 11 | Nil | -- | 11 | 100 | 18 | Nil | -- | 18 | 100 |

WORKERS

| | | | | | | | | | | |
|-----------------------------------|-----|-----|----|-----|-----|-----|-----|----|-----|-----|
| Permanent (Non-Executives) | 329 | Nil | -- | 329 | 100 | 378 | Nil | -- | 378 | 100 |
| Male | 328 | Nil | -- | 328 | 100 | 376 | Nil | -- | 376 | 100 |
| Female | 1 | Nil | -- | 1 | 100 | 2 | Nil | -- | 2 | 100 |
| Other than Permanent | 472 | 392 | 83 | 80 | 17 | 632 | Nil | -- | 632 | 100 |
| Male | 417 | 346 | 83 | 71 | 17 | 562 | Nil | -- | 562 | 100 |
| Female | 55 | 46 | 84 | 9 | 16 | 70 | Nil | -- | 70 | 100 |

3. Details of remuneration/salary/wages**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) | 3 | 6,572,547.35 | 0 | Not Applicable |
| Key Managerial Personnel | 1 | 1,087,528.90 | 0 | Not Applicable |
| Employees other than BoD and KMP (Executives) | 202 | 2,671,677.76 | 20 | 1,961,916.95 |
| Workers | 374 | 1,624,394.57 | 2 | 12,09,005.63 |

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

| | FY 2024-25 | FY 2023-24 |
|---|------------|------------|
| Gross wages paid to females as % of total wages | 2.75% | 3.10% |

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, HR department has policies which ensures implementation of human rights as per applicable guidelines. Issues raised under human rights are addressed by the HOD, HR Department.

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

Any Employee who seeks to convey her/his grievances to the company can contact the Director Grievances personally, through landline or through post. They may also register their complaints online by filling the Online Grievance form at <https://kioclltd.in/data.php?id=386&lang=EN>

If the complaint is still not redressed through the company's mechanism, they can use CPGRAMS Link for lodging the grievance <https://pgportal.gov.in/>

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

| | FY 2024-25 | | | FY 2023-24 | | |
|--|-----------------------|---|---------|-----------------------|---|---------|
| | Filed during the year | Pending resolution at the end of the year | Remarks | Filed during the year | Pending resolution at the end of the year | Remarks |
| Sexual Harassment | 0 | -- | -- | 0 | -- | -- |
| Discrimination at workplace | 0 | -- | -- | 0 | -- | -- |
| Child Labor | 0 | -- | -- | 0 | -- | -- |
| Forced Labor/ Involuntary Labor | 0 | -- | -- | 0 | -- | -- |
| Wages | 0 | -- | -- | 0 | -- | -- |
| Other human rights related issues | 0 | -- | -- | 0 | -- | -- |

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

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

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

To prevent adverse consequences to the Complainant in discrimination and harassment cases, the willing complainants are transferred to different section/department/unit/office.

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

Yes

10. Assessments for the year:

| | % of your plants and offices that were assessed (by entity or statutory authorities or third parties) |
|------------------------------------|--|
| Child labor | 100% |
| Forced/involuntary labor | |
| Sexual harassment | |
| Discrimination at workplace | |
| Wages | |
| Others – please specify | Not Applicable |

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

Not Applicable

Leadership Indicators

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

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

Essential Indicators

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

| Parameter | FY 2024-25 | FY 2023-24 |
|--|------------|------------|
| From renewable sources | | |
| Total electricity consumption (A) | 50151 | 48665 |
| Total fuel consumption (B) | -- | -- |
| Energy consumption through other sources (C) | -- | -- |
| Total energy consumed from renewable sources (A+B+C) | 50151 | 48665 |
| From non-renewable sources | | |
| Total electricity consumption (D) | 187343 | 441888 |
| Total fuel consumption (E) | 1940842 | 2327058 |
| Energy consumption through other sources (F) | -- | -- |
| Total energy consumed from non-renewable sources (D+E+F) | 2128185 | 2768946 |
| Total energy consumed (A+B+C+D+E+F) | 2178337 | 2817611 |
| Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations) | 0.000369 | 0.000152 |
| Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP) | 0.008453 | 0.003481 |
| Energy intensity in terms of physical output (MT of Iron Pellets) | 1.0073 | 0.9565 |
| Energy intensity (per metric tonne of iron Pellets Production) | 2.3534 | 1.4787 |

Note: Data for FY 2023-24 has been revised.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? N

If yes, name of the external agency.:

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

No.

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

| Parameter | FY 2024-25 | FY 2023-24 |
|---|------------|------------|
| Water withdrawal by source (in kilolitres) | | |
| (i) Surface water | 464288 | 978677 |
| (ii) Groundwater | 27940 | 6350 |
| (iii) Third party water | 8312 | 32193 |
| (iv) Seawater / desalinated water | 0 | 0 |
| (v) Others | 0 | 0 |
| Total volume of water withdrawal (in kiloliters) (i + ii + iii + iv + v) | 500550 | 1017058 |
| Total volume of water consumption (in kiloliters) | 475262 | 993675 |
| Water Intensity per rupee of turnover (Total water consumption / Revenue from operations) | 0.000081 | 0.000054 |
| Water Intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP) | 0.0018 | 0.0012 |
| Water intensity in terms of physical output (MT of Iron Pellets) | 0.5135 | 0.5215 |
| 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? N.

4. Provide the following details related to water discharged:

| Parameter | FY 2024-25 | FY 2023-24 |
|--|------------|------------|
| Water discharge by destination and level of treatment (in kiloliters) | | |
| (i) To Surface water | | |
| - No treatment | | -- |
| - With treatment – Secondary Treatment | 0 | 13691 |
| (ii) To Groundwater | | |
| - No treatment | | -- |
| - With treatment – Secondary Treatment | 0 | 3650 |
| (iii) To Seawater | | |
| - No treatment | | -- |

| Parameter | FY 2024-25 | FY 2023-24 |
|--|--------------|-----------------|
| - With treatment – please specify level of treatment | | -- |
| (iv) Sent to third parties | | |
| - No treatment | 21845 | 6090.77 |
| - With treatment – please specify level of treatment | | -- |
| (v) Others | | |
| - No treatment | | -- |
| - With treatment – Septik Tank | 7 | -- |
| Total water discharged (in kiloliters) | 25288 | 23431.77 |

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? N.

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

Yes, KIOCL implemented Zero liquid Discharge Mechanism.

KIOCL has adequate Effluent treatment facilities, and 100% sewage is treated using MBR technology. Water conservation by recycling 100% treated process water for process use, supplied to BFU, Green Belt Development and housekeeping etc.

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

| Parameter | Please specify unit | FY 2024-25 | FY 2023-24 |
|-------------------------------------|---------------------|----------------|----------------|
| NOx | µg/m ³ | Not Available | Not Available |
| SOx | µg/m ³ | Not Available | Not Available |
| Particulate matter (PM-2.5) | Kg/year | 1958 | 2172.25 |
| Particulate matter (PM-10) | | | |
| Persistent organic pollutants (POP) | -- | Not Applicable | Not Applicable |
| Volatile organic compounds (VOC) | -- | Not Applicable | Not Applicable |
| Hazardous air pollutants (HAP) | -- | Not Applicable | Not Applicable |
| Others – please specify | -- | Not Applicable | Not Applicable |

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? N.

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

| Parameter | Unit | FY 2024-25 | FY 2023-24 |
|---|--|------------|------------|
| Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available) | tCO ₂ e | 156229 | 184278 |
| 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) | tCO ₂ e | 37833 | 89237 |
| 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/₹ | 0.0000329 | 0.0000148 |
| 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 emission / Revenue from operations adjusted for PPP) | tCO ₂ e / □ (PPP-adjusted) (2024 rate 22.4 INR/\$) | 0.0007372 | 0.0003308 |
| Total Scope 1 and Scope 2 emission intensity in terms of physical output (MT of Iron Pellets) | MTCO ₂ e /Metric Tonnes | 0.2097 | 0.1435 |
| Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity | | -- | -- |

Note: Emission data for FY 2024–25 has been calculated, and data for FY 2023–24 has been revised and updated as per Industry Standards on Reporting of BRSR Core, in accordance with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177 dated December 20, 2024.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? *N*
If yes, name of the external agency.:

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

Yes, the entity has undertaken projects to reduce GHG emissions through a 6.4 MW operational solar power plant and procurement of 3.052 million units of wind energy.

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

| Parameter | FY 2024-25 | FY 2023-24 |
|---|------------|------------|
| Total Waste generated (in metric tonnes) | | |
| Plastic waste (A) | 3.43 | 21.07 |
| E-waste (B) | 0 | 3.57 |
| Bio-medical waste (C) | 0 | 0 |

| Parameter | FY 2024-25 | FY 2023-24 |
|---|--------------|-------------|
| Construction and demolition waste (D) | 0 | 0 |
| Battery waste (E) | 0 | 0.79 |
| Radioactive waste (F) | 0 | 0 |
| Other Hazardous waste. Please specify, if any. (G) | 0 | 0 |
| Other Non-hazardous waste generated (H). Rubber & Metal Scrap | 267.05 | 924.87 |
| Total (A+B + C + D + E + F + G + H) | 270.48 | 950.3 |
| Waste Intensity per rupee of turnover. (Total waste generated / Revenue from operations) | 0.0000000459 | 0.000000051 |
| Waste Intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP) | 0.00000103 | 0.0000011 |
| Waste intensity in terms of physical output (Total waste generated / MT of Iron Pellets) | 0.000292 | 0.000498 |
| Waste intensity (optional) – the relevant metric may be selected by the entity | -- | -- |

For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)

| Category of waste | | |
|---------------------------------|---|---|
| (i) Recycled | 0 | 0 |
| (ii) Re-used | 0 | 0 |
| (iii) Other recovery operations | 0 | 0 |
| Total | 0 | 0 |

For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)

| Category of waste | | |
|---------------------------------|---|-------|
| (i) Incineration | 0 | 0 |
| (ii) Landfilling | 0 | 0 |
| (iii) Other disposal operations | 0 | 25.43 |
| Total | 0 | 25.43 |

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? N.

10. Briefly describe the waste management practices adopted in your establishments.

- E-Waste handed over to party authorized by KSPCB.
- Biomedical waste handed over to CBWTF authorized by KSPCB.
- Hazardous waste handed over to agencies authorized by CPCB & KSPCB. The used oil is extensively reused for lubricating the Pellet car in Pellet Plant.
- Solid waste- Regular collection of metal scrap and packaging material and disposal to local vendors.
- Clarifier underflow containing iron concentrate and filtrate received from filtration process and floor washes is recycled back to the filtration process.
- Dry dust collected in the multi cyclones system and fugitive dust collection system is collected and reused in the process.
- The pellet fines (2% of pellet production) are recycled in the process after Re-grinding.

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.

Not Applicable

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. |
|----------------|--------------------------------|--------------------|--|
| Not Applicable | | | |

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

| Name and brief details of project | EIA Notification No. | Date | Whether conducted by independent external agency (Yes / No) | Results communicated in public domain. (Yes / No) | Relevant Web link |
|-----------------------------------|----------------------|------|---|---|-------------------|
| Not Applicable | | | | | |

13. Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India, such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Y/N).

Yes.

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 |
|----------------|---|---------------------------------------|---|---------------------------------|
| Not Applicable | | | | |

Leadership Indicator

- 1. Water withdrawal, consumption, and discharge in areas of water stress (in kiloliters):**
For each facility / plant located in areas of water stress, provide the following information:

Not Applicable

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

| Sr. No | Initiative undertaken | Details of the initiative (<i>Web-link, if any, may be provided along-with summary</i>) | Outcome of the initiative |
|--------|---|--|---|
| 1 | Recycling of treated sewage water in the STP | 45 KLD recycled sewerage water is reused in the process. | Water Conservation |
| 2 | Reprocessing of Iron ore fines in the Pellet Plant | Approximately 2% of the pellet production results in pellet fines (size < 5 mm). These pellet fines are reground in ball mills and reprocessed. | Resource Conservation |
| 3 | Paper Use Minimization | KIOCL has implemented ERP for internal communication, accounting, material purchase, commercial activities etc. | Paperless office |
| 4 | Reprocessing of Wet Scrubber Effluent | The scrubbed effluent from the wet scrubbers connected to the chimneys in the power plant is diverted to the thickener. The thickened slurry containing solids (iron particles) is then pumped to the process facility for recycling. | Resource Conservation |
| 5 | Fuel switch from Furnace Oil to LNG for Sintering of Pellets (Engineering Study for Implementation) | After receiving detailed engineering reports on the dual fuel system (FO + LNG) from M/s EIL, a tender has been floated and negotiations are currently underway for the purchase of a natural gas burner and burner management system. | Clean energy adoption study is in progress. |

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

Yes, Weblink: <https://www.kioclltd.in/assets/uploads/kiocl-disaster-management-plan-compressed.pdf>

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

a. By the listed entity

Nil

b. By the top ten (in terms of value of purchases and sales, respectively) value chain partners"

Nil

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.08 (Eight)

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. | Standing Conference of Public Enterprises | National |
| 2. | Export Promotion Council for EOU; s & SEZ Units | National |
| 3. | Federation of Indian Export Organization | National |
| 4. | Institute of Directors | National |
| 5. | Pellet Manufacturers Association of India | National |
| 6. | Federation of Indian Mineral Industries | National |
| 7. | Institute of Economic Studies | National |
| 8. | Indian National Trust for Art & Cultural Heritage | 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.

Nil

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 | Amount paid to PAFs in the FY (In INR) |
|--------|--|-------|----------|---|--------------------------|--|
| Nil | | | | | | |

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

Communities having complaints or grievances can interact with the organization through the Chief General Manger (HR) for Public Grievance / Dispute settlements. The complainant can approach these officers in person or through written complaints or communicate through e-mail or contact on telephones. <https://kioclltd.in/data.php?id=386&lang=EN>

If a complainant is still not able to get the complaint redressed through the company's mechanism of Consumer grievances, click CPGRAMS. <https://pgportal.gov.in/>

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

| | FY 2024-25 | FY 2023-24 |
|----------------------------|------------|------------|
| Directly sourced from MSEs | 62.70% | 40.19% |
| Directly from within India | 98.61% | 96.20% |

5. Job creation in smaller towns - Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis) in the following locations, as % of total wage cost.

| Location | FY 2024-25 | FY 2023-24 |
|--------------|------------|------------|
| Rural | 0 | 0 |
| Semi - Urban | 0 | 0 |
| Urban | 0.1 | 0.22 |
| Metropolitan | 0 | 0 |

**Note: Data for FY 2023-24 has been revised.*

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

Leadership Indicators

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

| S. No. | State | Aspirational District | Amount spent (In INR) |
|--------|-------|-----------------------|-----------------------|
| | | Nil | |

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

Yes.

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

SC/ST, Women's Entrepreneurs

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

SC/ST-0.06%

Women Entrepreneurs-4.09%

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 |
|--------|-------------|---|--|
| | Nil | | |

Note: Data for Principle 8 (Leadership Indicator 2 and 6) is Nil. As per the provisions of the Companies Act, 2013, the CSR obligation for FY 2024-25 amounted to 149.72 lakhs. However, KIOCL utilized a set-off of 149.72 lakhs from the excess CSR expenditure incurred during FY 2021-22. Consequently, no new CSR projects were undertaken during FY 2024-25.

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.

Consumer complaints are received in the form of email and letters by the Marketing Department. On receipt of customer complaint, a Corrective Action Request (CAR) is raised on relevant department to investigate and provide a 'Root Cause Analysis' for complaint resolution and the findings are communicated to the Customer as per procedures laid down in Integrated Management System.

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

| | As a percentage to total turnover |
|---|-----------------------------------|
| Environmental and social parameters relevant to the product | Not Applicable |
| Safe and responsible usage | Not Applicable |
| Recycling and/or safe disposal | Not Applicable |

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

| | FY 2024-25 | | Remarks | FY 2023-24 | | 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 | -- | -- |
| Advertising | 0 | -- | -- | 0 | -- | -- |
| Cyber-security | 0 | -- | -- | 0 | -- | -- |
| Delivery of essential services | 0 | -- | -- | 0 | -- | -- |
| Restrictive Trade Practices | 0 | -- | -- | 0 | -- | -- |
| Unfair Trade Practices | 0 | -- | -- | 0 | -- | -- |
| Other | 0 | -- | -- | 0 | -- | -- |

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

| | Number | Reasons 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.

No

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

For protection against Cyber Security and Data Privacy of End Point devices and Network connection, Fortinet Next Generation Firewall and Bitdefender End Point Security is installed. An awareness session on Cyber Security was organized for employees. IT auditing is done during the year 2022. For the year 2023, IT Audit and VAPT are completed. The IT Auditing agency has submitted the final compliance report.

The concerned dept dealing with customer data does not maintain detailed customer information and have basic data for dept. use. However, the dept. is equipped with the latest configuration Desktop/Laptop, secured with Active Directory and Bitdefender End Point Security and Monitored by NMS.

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

Not Applicable

Leadership Indicators

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

Specifications for Iron Ore Pellets and Pig Iron are provided on the website in the following links.

-For Iron Ore Pellets: <https://www.kioclltd.in/data.php?id=400>.

-For Pig Iron: <https://www.kioclltd.in/data.php?id=339>.

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

As a responsible manufacturer, KIOCL complies with all statutory norms.

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

Any risk/disruption in supply is intimated to the Customer as per Force Majeure Clause and /or Termination Clause provided in all Sale Contracts.

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

Not Applicable

- 5. 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 KIOCL regularly conducts Customer Satisfaction Surveys on a periodic basis. The survey questionnaire is circulated to all performing customers, who assess their business relationship with KIOCL across six main attributes: Quality, Quantity, Delivery Schedule, Contract, Servicing, Communication, and Co-ordination, as well as problem-solving. KIOCL consistently undertakes these customer satisfaction surveys to gauge the level of satisfaction among its customers.



National Productivity Council

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