



KDDL Human Rights and Due Diligence Policy

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1. Preamble and Commitment

KDDL Limited ("the Company" or "KDDL") is committed to respecting, protecting, and promoting human rights across its operations and value chain. The Company recognises that effective human rights due diligence is essential to identify, prevent, mitigate, and address adverse human rights impacts arising from its business activities and relationships.

This Human Rights and Due Diligence Policy ("Policy") establishes a structured and risk-based framework for conducting human rights due diligence, in alignment with KDDL's **Human Rights Policy, Supply Chain Policy, Due Diligence on Responsible Sourcing Policy**, and other governance policies.

2. Statutory and International Framework

This Policy is guided by and aligned with:

- The Constitution of India (Fundamental Rights).
- Applicable Indian labour and employment laws.
- United Nations Guiding Principles on Business and Human Rights (UNGPs).
- Universal Declaration of Human Rights (UDHR).
- OECD Due Diligence Guidance for Responsible Business Conduct.
- International Labour Organization (ILO) Core Conventions.
- ESG and responsible business conduct best practices.

3. Objective

The objectives of this Policy are to:

- Establish a formal framework for human rights due diligence.
- Identify and assess actual and potential human rights risks.
- Prevent, mitigate, and remediate adverse human rights impacts.
- Integrate human rights considerations into business decision-making and supplier management.
- Strengthen accountability, transparency, and governance across KDDL's operations and value chain.

4. Scope and Applicability

This Policy applies to:

- All operations, manufacturing units, and offices of KDDL Limited and its subsidiaries,
- All employees, including permanent, temporary, contractual, trainees, and apprentices,

5. Human Rights Due Diligence Framework

KDDL shall adopt a **continuous, risk-based, and proportionate due diligence process**, consisting of the following elements:

5.1 Identification and Risk Assessment

- Identification of actual and potential human rights risks based on operational activities, geographic presence, sectoral risks, and business relationships.
- Assessment of risks related to child labour, forced labour, discrimination, health and safety, wages, working hours, freedom of association, and dignity at work.
- Prioritisation of risks based on severity and likelihood.

5.2 Integration and Action

- Integration with relevant policies, procedures, and controls.
- Development and implementation of preventive and corrective action plans.
- Engagement with internal teams and external stakeholders to address identified risks.

5.3 Monitoring

Monitoring effectiveness of actions with methods, as appropriate or decided by the management.

5.4 Communication and Disclosure

- Internal communication of due diligence outcomes to management, as appropriate.
- External disclosures through sustainability, ESG, or statutory reports, as applicable.

6. Supply Chain and Business Relationships

- Human rights due diligence shall extend to suppliers, contractors, and business partners, in line with KDDL's **Supply Chain Policy** and **Due Diligence on Responsible Sourcing Policy**.
- High-risk suppliers may be subject to enhanced due diligence, audits, or corrective action plans.
- Failure to address serious human rights impacts may result in suspension or termination of business relationships.

7. Grievance Mechanism and Remediation

- KDDL provides accessible grievance mechanisms to enable employees and stakeholders to raise human rights concerns.
- Grievances shall be addressed in accordance with the **Grievance Mechanism Policy** and **Grievance Escalation Matrix**.
- Serious matters involving legal violations, retaliation, child labour, forced labour, or systemic risks shall be escalated under the **Whistle Blower Policy**.
- The Company shall ensure effective remediation, including corrective actions and process improvements, where adverse impacts are identified.

8. Communication, Documentation and Record Keeping

- A copy of this Policy shall be made available on the company website.
- Human rights activities, and outcomes shall be retained in accordance with record retention requirements (refer Data Security policy).
- Documentation shall support audits, ESG reporting, and regulatory compliance.

9. Review and Amendment

This Policy shall be reviewed **at least once in a year** or earlier, if required due to changes in laws, human rights risks, business operations, or governance standards.

In the event of any inconsistency between this Policy and applicable law, the provisions of the applicable law shall prevail.

The Company reserves the right to **interpret, implement, amend, suspend, or withdraw** this Policy or any part thereof, in accordance with applicable law and business requirements. The interpretation of this Policy by the Company's Management shall be **final and binding**, subject to applicable statutory provisions.

Authorized By:

Authorizer	Name	Date of Authorization
Managing Director	Mr. Yashovardhan Saboo	<i>Yash</i> 19.11.25.
Executive Director	Mr. Sanjeev Masown	<i>SJ</i>