KUMOH

MONTH & YEAR	15.09.2025
DC NO:	KEI/ESG/SR-32
REV.NO	00

SUSTAINABLE REPORT

KUMOH EMS INDIA PVT, LTD.

1. ABOUT THIS REPORT

1.1 Reporting Scope

This Sustainability Report presents a comprehensive and data-driven overview of the Environmental, Social, and Governance (ESG) performance of **KUMOH EMS INDIA PVT, LTD.** a manufacturing organization specializing in Aluminium bar cutting & projection lamp Assemble for automotive and consumer component applications.

The report captures the company's operational impacts, resource consumption patterns, safety performance, and governance practices, with a focus on transparency, accountability, and continuous improvement. It reflects the organization's commitment to integrating sustainability into core business operations, rather than treating it as a standalone or compliance-driven activity.

The scope includes all direct manufacturing activities, associated utilities, and support functions that contribute significantly to environmental footprint and social impact. Particular emphasis is placed on energy-intensive processes, material utilization efficiency, waste generation, and occupational health and safety performance.

1.2 Reporting Period

This report covers the period from **1st April 2026 to 31st March 2027**, aligning with the financial year of the organization.

Where relevant, comparative performance data from previous reporting periods has been included to provide trend analysis and demonstrate progress against defined sustainability targets. In cases where historical data is unavailable or inconsistent, baseline values have been established during the current reporting cycle to support future benchmarking.

1.3 Reporting Frameworks and Standards

SUSTAINABLE REPORT

KUMOH EMS INDIA PVT, LTD.

The report has been prepared in alignment with internationally recognized sustainability reporting frameworks and standards to ensure consistency, comparability, and credibility of disclosed information.

- **Global Reporting Initiative (GRI Standards)**: Adopted as the primary framework for structuring disclosures related to environmental, social, and governance performance.
- **Business Responsibility and Sustainability Reporting (BRSR – India)**: Incorporated to align with regulatory expectations and national-level disclosure requirements applicable to Indian enterprises.
- **Greenhouse Gas (GHG) Protocol**: Utilized for the quantification and reporting of greenhouse gas emissions, including Scope 1 (direct emissions) and Scope 2 (indirect emissions from purchased electricity).
- **ISO Management System Standards**:
  - **ISO 14001** (Environmental Management Systems): Guiding environmental risk identification and control measures
  - **ISO 45001** (Occupational Health & Safety Management Systems): Supporting workplace safety and risk mitigation frameworks

The report also considers relevant principles from emerging global practices such as climate risk disclosure and lifecycle thinking, where applicable.

1.4 Reporting Boundary

The organizational and operational boundary of this report includes all facilities and activities under the direct operational control of Kumoh EMS India Pvt.Ltd.at its primary manufacturing location.

Operational Coverage Includes:

- **Aluminium bar cutting & Piercing and Projection lamp Assemble work**
  - All cutting & piercing machines and associated equipment
  - Material drying units and temperature control systems
  - Post-moulding operations including trimming, finishing, and inspection
- **Raw Material Storage & Handling**
  - Storage of plastic granules (PP, ABS, Nylon, etc.)
  - Material handling systems and inventory management practices

- Handling of additives, colorants, and regrind materials
- **Utilities and Infrastructure**
  - **Electrical Systems**: Grid electricity consumption across all operations
  - **Diesel Generator (DG) Sets**: Backup power generation and associated fuel consumption
  - **Air Compressors**: Compressed air systems used in moulding and auxiliary processes
  - **Cooling Systems**: Water circulation systems for mould cooling

Exclusions (if applicable):

- Third-party logistics and transportation activities (partially considered under Scope 3 emissions where data is available)
- Supplier manufacturing operations beyond direct control

Data Collection and Limitations

Data presented in this report has been collected through internal monitoring systems, utility records, production logs, and safety documentation. While efforts have been made to ensure accuracy and completeness, certain areas—particularly indirect emissions and supply chain impacts—are subject to estimation due to limited data availability.

The organization is actively working to enhance data collection mechanisms and improve the accuracy and granularity of future disclosures.

2. CEO MESSAGE

At **Kumoh EMS India Pvt, Ltd.** we recognize that sustainability is no longer a parallel initiative but a fundamental driver of long-term business resilience and operational excellence. As a plastic injection moulding manufacturer serving the automotive and consumer sectors, we are acutely aware of the environmental and social responsibilities associated with our operations.

During the financial year **2025–2026**, we made measurable progress in strengthening our sustainability performance across key areas. Through targeted energy optimization initiatives, including process efficiency improvements and machine-level monitoring, we achieved a

SUSTAINABLE REPORT

KUMOH EMS INDIA PVT, LTD.

05% reduction in energy intensity, reinforcing our commitment to responsible resource utilization.

Our focus on circularity and material efficiency resulted in an increase in **Packing form**, supported by improved segregation practices, regrind utilization, and partnerships with authorized recyclers. While we acknowledge that waste reduction remains an ongoing challenge in the plastics industry, these improvements represent a meaningful step toward minimizing our environmental footprint.

Equally important is our commitment to the safety and well-being of our workforce. We are proud to report **zero fatal incidents** during the reporting period, alongside a strengthened safety culture driven by proactive hazard identification, near-miss reporting, and continuous training. Our approach emphasizes prevention, accountability, and employee engagement at all levels.

Beyond operational metrics, we have continued to embed sustainability into our governance and decision-making processes. Environmental and safety considerations are increasingly integrated into production planning, procurement practices, and capital investment decisions. This ensures that growth is aligned with responsible and sustainable practices.

Looking ahead, our priorities are clear:

- Further reduction in energy consumption through adoption of energy-efficient technologies
- Increased recycling and movement toward **zero waste to landfill**
- Strengthening water management practices and improving reuse efficiency
- Enhancing data systems for more accurate tracking and reporting of ESG performance

We understand that sustainability is a continuous journey requiring transparency, discipline, and innovation. While we have made tangible progress, we remain committed to raising our standards and contributing positively to the environment, our people, and the communities we operate in.

[Mr. KJ. LEE]
Managing Director
KUMOH EMS INDIA PVT.LTD.

3. ORGANIZATIONAL PROFILE

SUSTAINABLE REPORT

KUMOH EMS INDIA PVT, LTD.

3.1 Company Overview

Kumoh Ems India Pvt. Ltd is a specialized manufacturing organization operating in the **Aluminium bar cutting & piercing and projection lamp Assemble industry**, catering primarily to the automotive and consumer goods sectors. The company focuses on delivering high-precision, durable, and application-specific plastic components that meet stringent quality and performance requirements.

The product portfolio includes:

- **Automotive Aluminium components** such as interior trims, housings, and functional parts
- **Industrial and consumer product housings** designed for durability and aesthetic consistency
- Custom-moulded components developed based on client specifications and engineering requirements

The organization operates with a workforce of **50employees**, comprising skilled machine operators, quality engineers, maintenance personnel, and support staff. A structured operational hierarchy ensures efficient production management, quality assurance, and compliance with safety and environmental standards.

Kumoh EMS Aluminium emphasizes process consistency, defect reduction, and continuous improvement, supported by standard operating procedures and in-process quality controls.

3.2 Operational Footprint

The company operates a single integrated manufacturing facility with a built-up area of approximately **5285.89 square meters**, designed to support end-to-end injection moulding operations.

Production Infrastructure

- **2nos cutting machines & 2nos piercing machine and projection Assembly line** with varying tonnage capacities to handle diverse product requirements
- Dedicated zones for:

- Raw material handling and drying
- Moulding operations
- Post-processing (trimming, finishing)
- Quality inspection and packing

Production Capacity

- **Annual production output:** ~150 metric tons
- Capable of handling both **high-volume production runs** and **customized batch manufacturing**

Supporting Utilities

- Centralized **compressed air system** for machine operations
- **Diesel Generator (DG) sets** for backup power supply
- Water-based cooling systems for mould temperature control

The facility layout is designed to optimize material flow, reduce handling time, and improve operational efficiency, while maintaining compliance with environmental and occupational safety requirements.

3.3 Supply Chain Overview

The company maintains a structured and reliable supply chain network to ensure uninterrupted production and consistent material quality.

Raw Materials

Primary raw materials used in production include:

- **Polypropylene (PP)** – widely used for automotive and consumer applications
- **Acrylonitrile Butadiene Styrene (ABS)** – for impact-resistant and aesthetic components
- **Nylon (Polyamide)** – for high-strength and heat-resistant applications

In addition to base polymers, the company utilizes:

- Masterbatches and colorants
- Additives for performance enhancement (UV stabilizers, flame retardants, etc.)

Supplier Network

- **18 Tier-1 approved suppliers** providing certified and quality-tested raw materials
- Suppliers are evaluated based on:
  - Material quality consistency
  - Delivery reliability
  - Compliance with regulatory and environmental requirements

The company is progressively working toward incorporating sustainability considerations into supplier selection, including material recyclability and environmental compliance.

Operational Philosophy

Kumoh EMS India Pvt, Ltd operates with a focus on:

- **Efficiency**: Optimizing machine utilization and reducing cycle time
- **Quality**: Maintaining strict inspection and rejection control processes
- **Sustainability**: Minimizing waste generation and improving material efficiency
- **Safety**: Ensuring a controlled and hazard-free working environment

4. BUSINESS & MANUFACTURING OVERVIEW

4.1 Manufacturing Process Flow

Kumoh EMS India Pvt, Ltd. follows a structured and controlled plastic injection moulding process designed to ensure product quality, operational efficiency, and minimal environmental impact. Each stage of the manufacturing cycle is monitored through defined parameters and standard operating procedures to reduce variability, optimize resource utilization, and minimize waste generation.

SUSTAINABLE REPORT

KUMOH EMS INDIA PVT, LTD.

1. Raw Material Drying

Raw polymer granules such as Polypropylene (PP), ABS, and Nylon are subjected to controlled drying processes prior to moulding. This step is critical to:

- Remove moisture content that may affect product quality
- Prevent defects such as bubbles, warping, and surface imperfections
- Ensure consistent material flow during injection

Drying units operate under controlled temperature and time settings based on material specifications.

2. Cutting & Piercing machine and Assembly projection line

The dried raw material is fed into injection moulding machines where it is:

- Heated to a molten state
- Injected into precision-engineered moulds under high pressure
- Shaped into the required component geometry

Key process parameters such as temperature, pressure, and cycle time are continuously monitored to ensure:

- Dimensional accuracy
- Product consistency
- Reduced rejection rates

Energy consumption at this stage represents the **largest share of total operational energy usage**, making it a key focus area for efficiency improvements.

3. Cooling

Post-injection, the moulded components undergo controlled cooling within the mould using water-based cooling systems. This stage:

- Solidifies the product
- Maintains dimensional stability
- Prevents deformation

Efficient cooling is essential to optimize cycle time and reduce energy consumption per unit.

4. Cutting & Finishing

After demoulding, components undergo:

- Removal of excess material (flash trimming)
- Surface finishing where required
- Minor corrections to ensure adherence to specifications

This stage contributes to material waste generation, which is actively managed through regrinding and recycling practices.

5. Inspection & Quality Control

Final products are subjected to inspection processes including:

- Visual inspection
- Dimensional verification
- Functional checks (where applicable)

Only products meeting defined quality standards are approved for dispatch. Rejected components are segregated and processed for recycling or disposal as per waste management protocols.

4.2 Utilities and Infrastructure

The manufacturing operations are supported by essential utilities that enable continuous production while contributing to the overall environmental footprint.

SUSTAINABLE REPORT

KUMOH EMS INDIA PVT, LTD.

1. Electrical Energy

- Primary source: Grid electricity
- Used for: Injection moulding machines, dryers, compressors, lighting, and auxiliary systems
- Represents the **major portion of energy consumption** within the facility

Energy usage is monitored periodically to identify efficiency improvement opportunities.

2. Diesel Generator (DG) Backup

- Provides backup power during grid outages
- Diesel consumption contributes to **Scope 1 greenhouse gas emissions**
- Usage is minimized through optimized load management and preventive maintenance

3. Air Compressors

- Supply compressed air required for machine operations and automation systems
- Continuous operation makes compressors a **significant indirect energy consumer**
- Leak detection and pressure optimization are implemented to improve efficiency

4. Cooling Systems

- Water-based cooling systems are used for mould temperature regulation
- Cooling efficiency directly impacts cycle time, product quality, and water consumption

Operational Integration with Sustainability

The manufacturing process and utilities are closely linked to key sustainability aspects, including:

- Energy consumption intensity
- Water usage and recycling
- Material efficiency and waste generation
- Emissions from fuel and electricity usage

Continuous monitoring and optimization of these processes form the foundation of the company's environmental performance strategy.

5. SUSTAINABILITY GOVERNANCE

5.1 ESG Governance Structure

Kumoh Ems India Pvt, Ltd. has established a defined governance structure to ensure accountability, compliance, and continuous improvement in Environmental, Social, and Governance (ESG) performance.

5.2 POLICY FRAMEWORK

Kumoh EMS India Pvt, Ltd, has established a comprehensive policy framework aligned with Environmental, Social, and Governance (ESG) principles. These policies guide operational practices, ensure regulatory compliance, and drive continuous improvement across all business functions.

A. ENVIRONMENTAL POLICIES

1. Environmental Policy

The organization is committed to minimizing its environmental footprint and promoting sustainable manufacturing practices. The Environmental Policy focuses on:

- Compliance with all applicable environmental laws, regulations, and standards
- Reduction of energy consumption and improvement in energy efficiency
- Monitoring and reduction of greenhouse gas emissions

- Efficient utilization of natural resources, including water and raw materials
- Minimization of waste generation through reuse, recycling, and recovery practices
- Prevention of pollution across air, water, and land
- Continuous improvement through environmental performance monitoring and audits

2. Energy Management Policy

- Optimize energy consumption across all manufacturing operations
- Promote use of energy-efficient machinery and technologies
- Monitor energy usage and identify reduction opportunities
- Gradually increase the share of renewable energy sources

3. Water Management Policy

- Ensure responsible use of water resources
- Promote water conservation and recycling practices
- Monitor water consumption and reduce wastage
- Prevent contamination of water sources

4. Waste Management Policy

- Segregate waste at source into hazardous and non-hazardous categories
- Promote recycling and reuse of plastic scrap (regrind usage)
- Ensure safe disposal of non-recyclable and hazardous waste through authorized vendors
- Reduce landfill dependency

B. SOCIAL POLICIES

5. Occupational Health & Safety (OH&S) Policy

SUSTAINABLE REPORT

KUMOH EMS INDIA PVT, LTD.

The organization is committed to providing a safe and healthy workplace for all employees and stakeholders.

- Identification and control of workplace hazards through risk assessments (HIRA)
- Prevention of work-related injuries, illnesses, and incidents
- Promotion of a strong safety culture through training and awareness
- Mandatory use of personal protective equipment (PPE)
- Continuous monitoring of safety performance (near misses, incidents, LTIFR)
- Compliance with all applicable safety regulations and standards

6. Human Rights Policy

- Zero tolerance for child labour and forced labour
- Equal opportunity and non-discrimination in employment
- Respect for employee dignity and rights
- Fair wages and working conditions

7. Employee Welfare & Well-being Policy

- Provide safe working conditions and hygienic facilities
- Support employee health, including periodic medical check-ups
- Encourage work-life balance and mental well-being

8. Training & Development Policy

- Continuous skill development for employees
- Safety and technical training programs
- Leadership and behavioural training initiatives

9. Community Engagement Policy

- Support local community development initiatives
- Promote local employment opportunities
- Participate in social and environmental awareness programs

C. GOVERNANCE POLICIES

10. Code of Conduct & Ethics Policy

- Maintain integrity and transparency in all business dealings
- Prohibit unethical practices including fraud and bribery
- Ensure responsible decision-making

11. Anti-Corruption & Anti-Bribery Policy

- Zero tolerance for bribery and corruption
- Transparent procurement and vendor selection processes
- Compliance with applicable anti-corruption laws

12. Whistleblower Policy

- Provide a secure and confidential mechanism to report unethical practices
- Protection against retaliation for whistleblowers
- Timely investigation and resolution of complaints

13. Supplier Code of Conduct

- Ensure suppliers adhere to environmental and social standards
- Encourage ethical sourcing and sustainable practices
- Monitor supplier compliance periodically

14. Risk Management Policy

- Identify, assess, and mitigate business and ESG risks
- Integrate sustainability risks into business strategy
- Ensure business continuity planning

Policy Governance and Implementation

All policies are:

- Approved by top management
- Communicated to employees and stakeholders
- Reviewed periodically for effectiveness and relevance

Implementation is supported through:

- Training programs
- Internal audits
- Performance monitoring and corrective actions

6. MATERIALITY ASSESSMENT

6.1 Approach and Methodology

Kumoh Ems India Pvt, Ltd. conducted a structured materiality assessment to identify and prioritize Environmental, Social, and Governance (ESG) issues that have the most significant impact on both business performance and stakeholder expectations.

The assessment followed a multi-step approach:

1. **Issue Identification**
    - A comprehensive list of potential ESG topics was developed based on:
        - Industry standards (GRI, BRSR)
        - Internal operational risks
        - Regulatory requirements

- Peer benchmarking within the plastic manufacturing sector

2. **Stakeholder Consultation**
   - Key internal and external stakeholders were consulted through:
     - Structured discussions with management and employees
     - Feedback from customers and suppliers
     - Observations from audits and inspections
3. **Impact Evaluation**
   Each identified issue was evaluated based on:
   - **Business Impact** (cost, operational risk, compliance exposure)
   - **Stakeholder Concern** (importance to employees, customers, regulators)
4. **Prioritization**
   Issues were ranked and categorized into:
   - High Priority
   - Medium Priority
   - Emerging Topics

6.2 Key Material Issues

Based on the assessment, the following issues were identified as **high-priority material topics** for Kumoh Ems India Pvt, Ltd.

1. Energy Consumption (High Priority)

Energy consumption represents the most significant environmental and operational cost factor in injection moulding operations.

Why it matters:

- High electricity usage from injection moulding machines and compressors
- Direct impact on operating costs
- Major contributor to indirect (Scope 2) greenhouse gas emissions

Business Risk:

- Rising electricity tariffs

- Carbon-related regulatory pressures

Response Strategy:

- Monitoring energy consumption per machine and per ton of production
- Implementation of energy-efficient practices and process optimization
- Exploration of renewable energy adoption

2. Plastic Waste Generation

Plastic scrap generated during moulding, trimming, and rejection processes is a key environmental concern.

Why it matters:

- Direct impact on raw material efficiency
- Environmental implications if not properly managed
- Increasing regulatory scrutiny on plastic waste

Business Risk:

- Material cost losses
- Waste disposal liabilities

Response Strategy:

- Increased use of regrind material
- Waste segregation and recycling systems
- Continuous monitoring of rejection rates

3. Occupational Health & Safety (Worker Safety)

Ensuring a safe working environment is critical due to machine-intensive operations.

Why it matters:

- Exposure to mechanical hazards, heat, and moving equipment
- Legal and ethical responsibility toward employee safety

Business Risk:

- Workplace accidents leading to downtime
- Regulatory non-compliance and penalties

Response Strategy:

- Implementation of HIRA (Hazard Identification and Risk Assessment)
- PPE enforcement and safety training programs
- Near-miss reporting and incident investigation systems

4. Air Emissions

Air emissions arise from diesel generator usage and minor process-related emissions.

Why it matters:

- Contribution to greenhouse gas emissions
- Local air quality impact

Business Risk:

- Environmental compliance requirements
- Potential community concerns

Response Strategy:

- Monitoring diesel consumption and emissions
- Minimizing DG usage through optimized operations
- Exploring cleaner energy alternatives

6.3 Materiality Matrix (Conceptual Representation)

The materiality matrix categorizes issues based on:

- **X-axis:** Business Impact
- **Y-axis:** Stakeholder Importance

High-priority issues such as **Energy Consumption, Waste Management, and Worker Safety** fall in the top-right quadrant, indicating critical focus areas for management action.

6.4 Integration into Business Strategy

The identified material issues are integrated into:

- Operational planning
- Resource allocation
- Performance monitoring (KPIs)
- Risk management frameworks .

This ensures that sustainability efforts are aligned with business priorities rather than being treated as standalone initiatives.

7. STAKEHOLDER ENGAGEMENT

7.1 Stakeholder Identification

Kumoh EMS India Pvt, Ltd recognizes that effective sustainability performance depends on active engagement with key stakeholders who influence or are impacted by its operations.

Primary Stakeholder Groups:

- Employees
- Customers
- Suppliers
- Local Community

- Regulatory Authorities

7.2 Engagement Approach

The company engages stakeholders through structured and continuous interaction mechanisms:

- Internal meetings and training sessions
- Customer feedback and audits
- Supplier evaluations and communication
- Community interaction and grievance handling
- Regulatory inspections and compliance reporting

7.3 Stakeholder Concerns and Company Response

Stakeholder Group	Key Concerns	Engagement Method	Action Taken
Employees	Workplace safety, job security, working conditions	Safety meetings, training programs, feedback sessions	PPE enforcement, HIRA implementation, regular safety audits, skill development programs
Customers	Product quality, consistency, timely delivery	Customer audits, performance reviews	Process optimization, quality control improvements, defect reduction initiatives
Suppliers	Payment cycles, long-term business relationships	Supplier meetings, contract agreements	Transparent procurement practices, supplier performance evaluation
Local Community	Environmental impact, pollution, employment opportunities	Informal interactions, CSR activities	Waste reduction initiatives, local hiring (62%), pollution control measures
Regulatory Authorities	Compliance with environmental and safety laws	Inspections, reporting	Adherence to statutory requirements, timely compliance reporting, audits

7.4 Key Outcomes of Engagement

- Improved safety awareness and reporting culture among employees
- Enhanced product quality and customer satisfaction
- Strengthened supplier relationships and reliability
- Reduced environmental concerns from local stakeholders
- Improved compliance and reduced regulatory risks

7.5 Continuous Improvement

Stakeholder feedback is systematically reviewed and integrated into:

- Policy updates
- Operational improvements
- Sustainability initiatives

This ensures that the organization remains responsive, adaptive, and aligned with evolving expectations.

8. ENVIRONMENTAL PERFORMANCE

KUMOH EMS INDIA PVT, LTD. recognizes that its environmental impact is closely linked to energy-intensive manufacturing processes, material usage, and waste generation inherent in plastic injection moulding operations. The organization adopts a structured approach to monitor, manage, and continuously improve its environmental performance through data-driven decision-making and operational controls.

8.1 Energy Management

SUSTAINABLE REPORT

KUMOH EMS INDIA PVT, LTD.

Energy consumption remains the most significant environmental aspect of the company's operations, primarily driven by injection moulding machines, material drying systems, and compressed air infrastructure.

Performance Overview

- **Total Energy Consumption:** 82049 kWh/year
- **Energy Intensity:** 660 kWh per ton of production
- **Year-on-Year Reduction:** Year on Year production increased and plant extended so implement the solar power Energy.

Analysis

The reduction in energy intensity reflects improved process efficiency and better machine utilization. Given that injection moulding is inherently energy-intensive, even marginal improvements contribute significantly to cost savings and emission reduction.

Key Initiatives

- Optimization of machine cycle times
- Reduction of idle machine operation
- Preventive maintenance of high-energy equipment
- Monitoring of energy consumption trends at plant level

Strategic Focus

Future efforts will focus on:

- Machine-level energy monitoring systems
- Adoption of energy-efficient equipment
- Exploration of renewable energy integration

8.2 Water Management

Water is used for domestic purposes within the facility.

Performance Overview

- **Total Water Consumption:** 725201L/year
- **Recycled Water:** 15% of total consumption

Analysis

Water usage is moderate compared to other manufacturing sectors; however, efficient cooling remains critical for maintaining process stability and product quality. Increasing recycled water usage reduces dependency on fresh water sources.

Key Initiatives

- Implementation of water recirculation systems in cooling processes
- Periodic monitoring of water usage
- Leak detection and corrective maintenance

Strategic Focus

- Increase water recycling efficiency
- Improve water usage tracking by process
- Reduce freshwater dependency

8.3 Emissions Management

Greenhouse gas (GHG) emissions are primarily associated with electricity consumption and diesel usage for backup power generation.

Performance Overview

- **Scope 1 Emissions (Direct):** 6.95 tCO_2e (Diesel Generator usage)
- **Scope 2 Emissions (Indirect):** 45.27tCO_2e (Grid electricity consumption)

Analysis

Scope 2 emissions constitute the majority of the company's carbon footprint, indicating strong dependence on grid electricity. Scope 1 emissions remain relatively low due to limited diesel generator usage.

Key Initiatives

- Reduction in DG usage through operational planning
- Monitoring of fuel consumption
- Optimization of electricity consumption

Strategic Focus

- Reduction of carbon intensity per unit production
- Transition toward cleaner and renewable energy sources
- Development of baseline for Scope 3 emissions

8.4 Waste Management

Plastic waste generation is an inherent aspect of injection moulding processes due to trimming, rejection, and process inefficiencies.

Performance Overview

- **Total Aluminium Waste Generated:** 2 tons/year
- **Recycled Waste:** 0.5 tons (25%)

Analysis

A significant portion of plastic waste is recovered and reused, reflecting effective waste segregation and recycling practices. However, landfill disposal still represents an opportunity for improvement.

Key Initiatives

- Segregation of plastic scrap at source
- Reuse of regrind material in production (where feasible)
- Collaboration with authorized recyclers

Strategic Focus

- Increase recycling rate beyond current levels
- Reduce rejection rates through process optimization
- Move toward zero waste to landfill

8.5 Resource Efficiency

Resource efficiency focuses on optimizing raw material utilization and reducing process losses.

Performance Overview

- **Scrap Reduction:** 75% improvement compared to previous year

Analysis

Reduction in scrap generation indicates improved process control, better mould performance, and enhanced operator efficiency. This directly contributes to cost savings and environmental benefits.

Key Initiatives

- Process parameter optimization
- Quality control improvements
- Training of operators to reduce handling errors

Strategic Focus

- Further reduction in rejection rates
- Improved tracking of material losses at process level
- Integration of data-driven monitoring systems

SUSTAINABLE REPORT

KUMOH EMS INDIA PVT, LTD.

8.6 Integrated Environmental Perspective

The company's environmental performance is driven by interconnected factors:

- **Energy consumption → Emissions impact**
- **Water usage → Operational efficiency**
- **Material efficiency → Waste generation**

By addressing these areas collectively aims to improve overall sustainability performance rather than optimizing individual parameters in isolation.

8.6. Hazardous Waste Categories

Waste Category	Source	Handling Method	Disposal Method
Used Oil	Machinery Maintenance	Stored in labeled drums	Sent to authorized recycler
Contaminated Cotton Waste	Production	Segregated & stored safely	Incineration via authorized vendor
Chemical Sludge	ETP	Dewatered & packed	TSDF disposal
E-Waste	Office/Admin	Collected separately	Authorized e-waste recycler

8.7. Quantitative Disclosure

Year	Total Hazardous Waste Generated (L/kg)	Recycled (kg)	Disposed (kg)	Disposal Method
2023	0L	0	0	Authorized vendor
2024	0L	0	0	Authorized vendor

SUSTAINABLE REPORT

KUMOH EMS INDIA PVT, LTD.

Year	Total Hazardous Waste Generated (L/kg)	Recycled (kg)	Disposed (kg)	Disposal Method
2025	55L	0	0	Authorized vendor

- **Recycled** = sent for reuse/recovery (oil recycling etc.)
- **Disposed** = landfill/incineration (TSDF)

8.8. Authorized Vendor Disclosure

Hazardous waste is handed over only to government-authorized agencies such as TSDF operators and certified recyclers. All manifests and records are maintained as per regulatory requirements.

Vendor Name	Type	Authorization No.	Waste Type

8.9. Compliance Statement

The company complies with the requirements of the Hazardous and Other Wastes (Management and Transboundary Movement) Rules, 2016 and maintains proper documentation including manifests, records, and annual returns.

8.10. Integrated Environmental Perspective

The company's environmental performance is driven by interconnected factors:

- **Energy consumption → Emissions impact**
- **Water usage → Operational efficiency**
- **Material efficiency → Waste generation**

By addressing these areas collectively, Kumoh EMS India Pvt, Ltd. aims to improve overall sustainability performance rather than optimizing individual parameters in isolation.

8.11.Air Emissions

The Company is committed to minimizing atmospheric emissions arising from its operations and ensuring compliance with all applicable environmental regulations. Air emission monitoring is conducted periodically through accredited third-party laboratories to assess key parameters and ensure adherence to prescribed standards.

The primary air emission parameters monitored include Nitrogen Oxides (NOx), Sul fur Oxides (Sox), and Particulate Matter (PM).

Air Emission Monitoring Results

Parameter	Unit	Permissible Limit	FY 2023	FY 2024	FY 2025	Compliance Status
NOx	mg/Nm^3	40	0	0	17.30	Within Limits
SOx	mg/Nm^3	50	0	0	9.63	Within Limits
PM	mg/Nm^3	60	0	0	45.31	Within Limits

All monitored parameters were found to be within the permissible limits during the reporting period. Regular maintenance of emission control systems and process optimization initiatives contribute to sustained compliance.

8.12.Water and Effluent Management

The Company ensures responsible management of water resources and effective treatment of wastewater generated from its operations. An Effluent Treatment Plant (ETP) is in place to treat wastewater prior to discharge, ensuring compliance with regulatory standards.

Periodic monitoring of effluent quality is carried out through accredited laboratories to evaluate key parameters.

Effluent Quality Monitoring Results

Parameter	Unit	Permissible Limit	FY 2023	FY 2024	FY 2025	Compliance Status
pH	-	6.5 – 8.5	X	X	X	Within Limits
BOD	mg/L	20	0	0	3	Within Limits
COD	mg/L	0	0	0	16	Within Limits
TSS	mg/L	<50	0	0	4.0	Within Limits

Parameter	Unit	Permissible Limit	FY 2023	FY 2024	FY 2025	Compliance Status
Oil & Grease	mg/L	0.12kl	0	0	55	Within Limits

The treated effluent consistently meets the prescribed discharge standards. The Company continues to strengthen its wastewater management practices through process improvements and reuse initiatives.

Performance Overview

The Company has maintained 100% compliance with applicable air and water quality standards during the reporting period. Continuous monitoring and proactive environmental management practices support the Company's commitment to sustainable operations and regulatory adherence.

8.13 Continuous Improvement Commitment

Kumoh Ems India Pvt, Ltd. is committed to:

- Strengthening data collection and monitoring systems
- Setting measurable environmental targets
- Enhancing transparency in reporting
- Aligning operations with evolving environmental standards

9. SOCIAL PERFORMANCE

Kumoh Ems India Pvt, Ltd. recognizes that sustainable business performance is not limited to environmental efficiency but is equally dependent on the well-being, safety, and development of its workforce and the communities in which it operates. The organization adopts a structured approach to managing social aspects, focusing on occupational safety, employee development, ethical practices, and community engagement.

9.1 Occupational Health & Safety (OH&S)

SUSTAINABLE REPORT

KUMOH EMS INDIA PVT, LTD.

Ensuring a safe and healthy workplace is a top priority, particularly in a manufacturing environment involving high-temperature machinery, moving equipment, and material handling risks.

Performance Overview

- **Lost Time Injury Frequency Rate (LTIFR):** 0
- **Near Miss Reports:** 1cases
- **Fatalities:** Zero

Analysis

The LTIFR indicates a controlled safety environment with relatively low incident frequency. The reporting of 1near-miss incidents reflects an improving safety culture where potential hazards are identified and reported proactively rather than ignored.

Zero fatalities demonstrate effective implementation of critical safety controls; however, continuous vigilance remains essential.

Key Initiatives

- Implementation of **HIRA (Hazard Identification and Risk Assessment)** across operations
- Mandatory use of **Personal Protective Equipment (PPE)**
- Regular safety training and toolbox talks
- Near-miss reporting and incident investigation system
- Periodic safety audits and inspections

Strategic Focus

- Strengthening behavioural safety practices
- Increasing near-miss reporting to improve hazard visibility
- Reducing LTIFR through preventive controls

9.2 Workforce Profile and Diversity

SUSTAINABLE REPORT

KUMOH EMS INDIA PVT, LTD.

The organization maintains a structured workforce comprising skilled and semi-skilled personnel essential for manufacturing operations.

Workforce Composition

- **Total Employees:** 55
  - Male: 37
  - Female: 18

Analysis

The workforce is predominantly male, which is typical for manufacturing environments; however, the organization recognizes the importance of improving diversity and inclusion over time.

Key Initiatives

- Equal opportunity employment practices
- Fair recruitment and selection processes
- Safe and inclusive work environment for all employees

Strategic Focus

- Gradual improvement in gender diversity
- Enhancing inclusivity across roles

9.3 Training and Development

Continuous skill development is essential for maintaining operational efficiency, improving safety, and enhancing employee engagement.

Performance Overview

- **Average Training Hours:** 18 hours per employee per year

Training Areas

- Safety and emergency response
- Machine operation and technical skills
- Quality control and process improvement
- Behavioural and awareness programs

Analysis

Training initiatives contribute directly to:

- Reduced operational errors
- Improved safety performance
- Enhanced productivity

Key Initiatives

- Structured annual training calendar
- Induction training for new employees
- Periodic refresher programs

Strategic Focus

- Increasing training effectiveness through evaluation
- Expanding leadership and skill-based training programs

9.4 Human Rights and Employee Relations

The organization is committed to upholding fundamental human rights and maintaining ethical workplace practices.

Performance Overview

- **Child Labor:** Zero cases reported
- **Grievance Mechanism:** Active and accessible

Policy Commitments

- Prohibition of child labour and forced labour
- Non-discrimination and equal opportunity
- Respect for employee dignity and rights

Grievance Mechanism

- Employees can report concerns through defined channels
- Issues are reviewed and resolved in a timely and confidential manner

Analysis

The presence of an active grievance mechanism indicates a structured approach to addressing employee concerns and maintaining workplace harmony.

Strategic Focus

- Strengthening awareness of grievance redressal systems
- Ensuring timely closure of reported issues

9.5 Community Engagement and Development

Kumoh Ems India Pvt, Ltd. acknowledges its responsibility toward the local community and aims to contribute positively to its socio-economic development.

Performance Overview

- **Local Hiring:** 62% of workforce sourced from nearby communities

Key Contributions

- Generation of employment opportunities for local population
- Support for community well-being through responsible operations
- Reduction of environmental impact affecting surrounding areas

Analysis

Local hiring strengthens community relations, reduces commuting impact, and contributes to regional economic development.

Strategic Focus

- Increasing local employment opportunities
- Enhancing community engagement initiatives
- Promoting environmental awareness at the community level

9.6 Integrated Social Perspective

The organization's social performance is built on three interconnected pillars:

- **Safety → Protecting employees from harm**
- **Development → Enhancing skills and capabilities**
- **Responsibility → Supporting communities and ethical practices**

By aligning these elements, Aluminium & Projection Lamp ensures that workforce well-being and community impact are integrated into its overall business strategy.

9.7 Continuous Improvement Commitment

The company remains committed to:

- Strengthening safety culture across all levels
- Enhancing employee engagement and satisfaction
- Improving diversity and inclusivity
- Expanding community-focused initiatives

10. GOVERNANCE

Kumoh Ems India Pvt, Ltd, maintains a governance framework designed to ensure ethical conduct, regulatory compliance, transparency, and accountability across all levels of the

organization. Governance practices are integrated into daily operations to support responsible decision-making and long-term business sustainability.

10.1 Business Ethics and Code of Conduct

The organization has implemented a formal **Code of Conduct** that defines expected standards of behaviour for all employees, management, and associated stakeholders.

Key Principles

- Integrity and honesty in all business dealings
- Compliance with applicable laws and regulations
- Fair treatment of employees, suppliers, and customers
- Avoidance of conflicts of interest
- Protection of company assets and confidential information

Implementation Mechanism

- Code of Conduct communicated to all employees during induction and periodic training
- Mandatory adherence for all levels of staff
- Monitoring through internal audits and management oversight

Analysis

The existence of a structured Code of Conduct establishes a baseline for ethical behaviour and reduces operational and reputational risks.

10.2 Anti-Corruption and Anti-Bribery Practices

Kumoh Ems India Pvt, Ltd. follows a zero-tolerance approach toward corruption, bribery, and unethical business practices.

Performance Overview

- **Reported Incidents of Corruption/Bribery:** Zero

Control Measures

- Transparent procurement and vendor selection processes
- Defined approval hierarchies for financial transactions
- Documentation and traceability of all key decisions
- Segregation of duties to prevent misuse of authority

Awareness and Compliance

- Employees are informed about anti-corruption expectations
- Any suspected violations can be reported through internal channels

Analysis

While zero incidents have been reported, the organization recognizes that effective governance depends not only on absence of incidents but also on strong preventive systems and reporting mechanisms.

10.3 Whistleblower and Grievance Mechanism

The company provides a mechanism for reporting unethical practices, misconduct, or violations of company policies.

Key Features

- Confidential reporting channels
- Protection against retaliation
- Structured investigation and resolution process

Objective

To encourage transparency and ensure that issues are identified and addressed proactively.

10.4 Governance Oversight

Governance responsibilities are distributed across key roles:

- **Top Management:** Strategic oversight and policy approval
- **Plant Head:** Operational governance and compliance
- **EHS Officer:** Monitoring of environmental and safety compliance
- **Department Heads:** Implementation and adherence at functional level

Regular reviews and internal audits ensure that governance systems remain effective and aligned with business objectives.

11. RISK MANAGEMENT

Kumoh Ems India Pvt, Ltd. adopts a structured approach to identifying, assessing, and mitigating risks that may impact its operational, financial, and sustainability performance.

11.1 Risk Identification and Assessment

Key risks are identified through:

- Operational monitoring
- Internal audits
- Management reviews
- industry and regulatory analysis

Each risk is evaluated based on:

- Likelihood of occurrence
- Potential impact on business operations

SUSTAINABLE REPORT

KUMOH EMS INDIA PVT, LTD.

11.2 Key Risks and Mitigation Measures

1. Increasing Power Consumption

Risk Description:
Injection moulding operations are highly energy-intensive. Increased power consumption can lead to higher operational costs and increased environmental impact.

Potential Impact:

- Increased production costs
- Higher carbon emissions
- Reduced operational efficiency

Mitigation Measures:

- Implementation of energy-efficient machinery
- Monitoring of energy consumption trends
- Optimization of machine utilization and cycle times
- Preventive maintenance of equipment

2. Raw Material Cost Volatility

Risk Description:
Prices of plastic polymers such as PP, ABS, and Nylon are subject to market fluctuations due to global supply-demand dynamics.

Potential Impact:

- Increased production costs
- Reduced profit margins
- Supply chain instability

Mitigation Measures:

- Diversification of supplier base
- Long-term supplier relationships

- Monitoring market trends and price variations
- Optimization of material usage and reduction of waste

11.3 Emerging Risks (Forward-Looking)

The organization is also monitoring emerging risks, including:

- Increasing environmental regulations on plastic usage
- Pressure for sustainable and recyclable materials
- Rising expectations for ESG transparency and reporting

11.4 Integration with Business Strategy

Risk management is integrated into:

- Operational planning
- Investment decisions
- Sustainability initiatives

This ensures proactive decision-making rather than reactive problem-solving.

11.5 Continuous Monitoring and Improvement

The company is committed to:

- Periodic review of risk registers
- Strengthening data-driven risk assessment
- Enhancing preventive and mitigation strategies

12. ESG KPI DASHBOARD

Kumoh Ems India Pvt, Ltd. tracks key sustainability performance indicators to monitor progress, identify improvement opportunities, and align operational performance with long-term environmental goals.

SUSTAINABLE REPORT

KUMOH EMS INDIA PVT, LTD.

Performance Overview

Metric	FY 2023–24	FY 2024–25	Target FY 2025–26
Energy Consumption (kWh)	38131	82149	26380
Water Consumption (KL)	706.86KL	706.44KL	1101.96KL
Waste Recycling (%)	40%	50%	55%

12.1 Performance Analysis

Energy

The reduction in energy consumption reflects improved machine efficiency, optimized production scheduling, and reduced idle time. The target for FY 2024–25 is aligned with continued efficiency improvements and potential integration of energy-saving technologies.

Water

Water consumption has decreased due to improved process control and partial recycling. The target reflects further optimization in cooling systems and reduction in water losses.

Waste Recycling

The increase in recycling rate indicates improved segregation and reuse of plastic scrap. The organization aims to further reduce landfill dependency by enhancing recycling systems and process efficiency.

12.2 KPI Governance

- KPIs are reviewed periodically by management
- Performance deviations trigger corrective actions
- Data is tracked through operational and utility records

13. FUTURE SUSTAINABILITY ROADMAP

Kumoh Ems India Pvt, Ltd. has defined a forward-looking sustainability roadmap aligned with operational efficiency, regulatory expectations, and long-term environmental responsibility.

13.1 Strategic Priorities

1. Renewable Energy Transition

- **Target:** Achieve **20% renewable energy usage by 2030**
- **Approach:**
  - Evaluation of rooftop solar installations
  - Exploration of green power procurement options
- **Expected Impact:**
  - Reduction in Scope 2 emissions
  - Lower long-term energy costs

2. Zero Waste to Landfill

- **Target:** Achieve **zero waste to landfill by 2028**
- **Approach:**
  - Increase internal reuse of plastic scrap
  - Strengthen partnerships with recyclers
  - Improve process efficiency to reduce rejection rates
- **Expected Impact:**
  - Reduced environmental impact
  - Improved material utilization

3. Water Recycling and Conservation

- **Target:** Increase **water recycling to 60% by 2026**

Approach:

- Expansion of closed-loop cooling systems
- Installation of water recirculation and filtration units
- Identification and elimination of leakages
- Segregation of process water and domestic water streams

Expected Impact:

- Reduced dependency on freshwater sources
- Improved water efficiency per unit production
- Enhanced resilience against water availability risks

13.2 Implementation Strategy

To achieve the above targets, the organization will focus on:

- Investment in efficient technologies and infrastructure
- Strengthening monitoring and data collection systems
- Employee awareness and operational discipline
- Periodic review of progress against defined targets

13.3 Long-Term Vision

Kumoh EMS India Pvt, Ltd. aims to transition toward a more sustainable manufacturing model by:

- Reducing environmental footprint
- Improving resource efficiency
- Aligning operations with evolving ESG expectations

SUSTAINABLE REPORT

KUMOH EMS INDIA PVT, LTD.

. ASSURANCE AND VERIFICATION

Kumoh Ems India Pvt, Ltd. is committed to ensuring the accuracy, reliability, and transparency of the information presented in this Sustainability Report. The organization has established internal verification mechanisms and is progressively moving toward independent external assurance to enhance credibility.

14.1 Internal Assurance

An internal audit process has been conducted to review the data, systems, and disclosures presented in this report.

Scope of Internal Audit

The internal assurance covered:

- Verification of environmental data (energy, water, emissions, waste)
- Review of safety records, including incident and near-miss reporting
- Validation of operational data such as production volumes and resource usage
- Assessment of compliance with internal policies and procedures

Methodology

- Cross-verification of data with source records (utility bills, logs, registers)
- Review of documentation and reporting systems
- Discussions with responsible personnel across departments

Outcome

- No major discrepancies were identified in reported data
- Minor gaps in data tracking and documentation were noted and addressed through corrective actions
- Overall, the data presented is considered **reasonably accurate and reliable for reporting purposes**

14.2 External Assurance (Planned)

SUSTAINABLE REPORT

KUMOH EMS INDIA PVT, LTD.

To enhance transparency and stakeholder confidence, the organization plans to undertake **independent third-party assurance** of its sustainability disclosures in the upcoming financial year **(FY 2025–26)**.

Scope of Planned External Assurance

- Verification of ESG performance indicators
- Validation of GHG emissions calculations (Scope 1 and Scope 2)
- Review of sustainability governance and reporting processes
- Alignment with GRI/BRSR disclosure requirements

Objective

- Strengthen credibility of reported information
- Ensure alignment with global best practices
- Identify opportunities for improvement in data management and reporting systems

14.3 Data Management and Control Systems

The organization maintains structured data collection and reporting mechanisms to ensure consistency and traceability.

Key Practices

- Maintenance of utility consumption records (electricity, water, fuel)
- Recording of waste generation and disposal data
- Documentation of safety incidents and training activities
- Periodic review of data by responsible departments

Limitations

While efforts have been made to ensure data accuracy:

- Certain estimates, particularly in emissions calculations, are based on standard conversion factors
- Scope 3 emissions data is currently limited and will be expanded in future reporting cycles

14.4 Continuous Improvement in Assurance

Kumoh Ems India Pvt, Ltd, is committed to strengthening its assurance processes by:

- Enhancing data collection systems and digital tracking mechanisms
- Standardizing methodologies for ESG data reporting
- Expanding the scope of external assurance in future reports
- Improving transparency in disclosures

15. CONCLUSION AND WAY FORWARD

Kumoh Ems India Pvt, Ltd. has made measurable progress in integrating sustainability into its core operations during the reporting period. Improvements in energy efficiency, waste recycling, and safety performance reflect the organization's commitment to responsible manufacturing practices.

The company recognizes that sustainability is an ongoing journey requiring continuous evaluation, adaptation, and improvement. While significant progress has been achieved, key challenges remain, particularly in areas such as increasing recycling efficiency, reducing emissions, and enhancing resource optimization.

Looking ahead, Kumoh EMS is focused on strengthening its sustainability framework through:

- Adoption of renewable energy sources
- Advancement toward zero waste to landfill
- Improvement in water recycling and conservation practices
- Enhancement of data monitoring and reporting systems

The organization also aims to expand its sustainability efforts beyond internal operations by engaging more actively with suppliers, customers, and other stakeholders to create a broader positive impact.

By aligning operational efficiency with environmental responsibility and social accountability, Kumoh EMS Pvt. Ltd. is committed to building a resilient and sustainable business model for the future.

KUMOH
EMS_INDIA

MONTH & YEAR	15.09.2025
DC NO:	KEI/ESG/SR-32
REV.NO	00

SUSTAINABLE REPORT

KUMOH EMS INDIA PVT, LTD.

Authorized Signatory

Prepared by

(HSE Officer)

Approved by

(Managing Director)