

| C.1 | The rights of stakeholders that are established by law or through mutual agreements are to be respected. | Y/ N | Reference / Source document |
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| | <i>Does the company disclose a policy that :</i> | | |
| C.1.1 | Stipulates the existence and scope of the company's efforts to address customers' welfare? | Y | Annual Report |
| C.1.2 | Explains supplier/ contractor selection practice? | Y | Corporate Governance Manual |
| C.1.3 | Describes the company's efforts to ensure that its value chain is environmentally friendly or is consistent with promoting sustainable development? | Y | Corporate Governance Manual |
| C.1.4 | Elaborates the company's efforts to interact with the communities in which they operate? | Y | Annual Report |
| C.1.5 | Describe the company's anti-corruption programmes and procedures? | Y | Annual Report |
| C.1.6 | Describes how creditors' rights are safeguarded? | Y | Annual Report |

| | Does the company disclose the activities that it has undertaken to implement the above mentioned policies? | | | |
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| C.1.7 | Customer health and safety | OECD Principle IV (A) & Global Reporting Initiative | Y | Annual Report |
| C.1.8 | Supplier/Contractor selection and criteria | | Y | Annual Report |
| C.1.9 | Environmentally-friendly value chain | | Y | Annual Report |
| C.1.10 | Interaction with the communities | | Y | Annual Report |
| C.1.11 | Anti-corruption programmes and procedures | | Y | Annual Report and more information about our Anti-Fraud manual is uploaded on our website kccdfimba.com |
| C.1.12 | Creditors' rights | | Y | Annual Report |
| C.1.13 | Does the company have a separate corporate responsibility (CR) report/section or sustainability report/section? | <p>OECD Principle V (A): Disclosure should include, but not be limited to, material information on: (7) Issues regarding employees and other stakeholders.</p> <p>Companies are encouraged to provide information on key issues relevant to employees and other stakeholders that may materially affect the long term sustainability of the company.</p> | Y | Annual Report |

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| C.2 | Where stakeholder interests are protected by law, stakeholders should have the opportunity to obtain effective redress for violation of their rights. | | | |
| C.2.1 | Does the company provide contact details via the company's website or Annual Report which stakeholders (e.g. customers, suppliers, general public etc.) can use to voice their concerns and/or complaints for possible violation of their rights? | <p>OECD Principle IV (B): Where stakeholder interests are protected by law, stakeholders should have the opportunity to obtain effective redress for violation of their rights.</p> <p>The governance framework and processes should be transparent and not impede the ability of stakeholders to communicate and to obtain redress for the violation of rights.</p> | Y | Website contact page |

| C.3 | Performance-enhancing mechanisms for employee participation should be permitted to develop. | | | |
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| C.3.1 | Does the company explicitly disclose the health, safety, and welfare policy for its employees? | <p>OECD Principle IV (C): Performance-enhancing mechanisms for employee participation should be permitted to develop. In the context of corporate governance, performance enhancing mechanisms for participation may benefit companies directly as well as indirectly through the readiness by employees to invest in firm specific skills.</p> <p>Firm specific skills are those skills/competencies that are related to production technology and/or organizational aspects that are unique to a firm.</p> <p>Examples of mechanisms for employee participation include: employee representation on boards; and governance processes such as works councils that consider employee viewpoints in certain key decisions. With respect to performance enhancing mechanisms, employee stock ownership plans or other profit sharing mechanisms are to be found in many countries.</p> | Y | Annual Report |
| C.3.2 | Does the company publish relevant information relating to health, safety and welfare of its employees? | | Y | Annual Report |
| C.3.3 | Does the company have training and development programmes for its employees? | | Y | Annual Report |
| C.3.4 | Does the company publish relevant information on training and development programmes for its employees? | | Y | Annual Report |
| C.3.5 | Does the company have a reward/compensation policy that accounts for the performance of the company beyond short-term financial measures? | | Y | Annual Report |

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| C.4 | Stakeholders including individual employee and their representative bodies, should be able to freely communicate their concerns about illegal or unethical practices to the board and their rights should not be compromised for doing this. | | | |
| C.4.1 | Does the company have procedures for complaints by employees concerning illegal (including corruption) and unethical behaviour? | OECD Principle IV (E): Stakeholders, including individual employees and their representative bodies, should be able to freely communicate their concerns about illegal or unethical practices to the board and their rights should not be compromised for doing this. | Y | Yes, we have an anti-fraud manual in place |
| C.4.2 | Does the company have a policy or procedures to protect an employee/person who reveals illegal/unethical behavior from retaliation? | | Y | Yes, we have an anti-fraud manual in place |