BLUE JET HEALTHCARE
BLUE JET HEALTHCARE LIMITED
REGISTERED & CORPORATE : 701 & 702, BHUMIRAJ COSTARICA, PLOT 1 & 2, SECTOR - 18, SANPADA, NAVI MUMBAI - 400705
T : 022- 41840550 / 40037603 | F : +91 22 27814204
E : sales@bluejethealthcare.com | CIN NO. : L99999MH1968PLC014154

August 18, 2026

To,

The Manager Listing Department **BSE Limited** Hirose Jeejebhoy Towers Dalal Street Mumbai - 400 001 **Scrip Code (BSE): 544009**	The Manager Listing Department **National Stock Exchange of India Limited** “Exchange Plaza” Bandra-Kurla Complex, Bandra (East) Mumbai — 400051 **Symbol: BLUEJET**

Sub.: Business Responsibility and Sustainability Report of Blue Jet Healthcare Limited (“the Company”)

Dear Sir/ Ma’am,

Pursuant to Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the Business Responsibility and Sustainability Report of the Company *(‘BRSR’)* for the financial year 2025-26.

BRSR for the financial year 2025-26 is also available on the Company’s website at www.bluejethealthcare.com

We request you to take the same on your records.

Thanking You,

For **BLUE JET HEALTHCARE LIMITED**

Sweta Poddar
Digitally signed by Sweta Poddar
Date: 2026.08.18 13:07:37 +05'30'

Sweta Poddar
Company Secretary & Compliance Officer
(M. No: F12287)

Encl.: as above

Unit I
3/2, Milestone, Kalyan Murbad Road, Village Varap, P.O. Box No. 5, Shahad-421 103, Tel.: 91 251 2280283 Fax : +91 251 2280567
Unit II
Plot No. B-12, C-4, E-2, MIDC, Industrial Area, Chemical Zone, Ambernath (W) 421501. Tel. : +91 8956363877/8956363878
Unit III
K-4/1, Additional MIDC Road, Mahad Industrial Area, Mahad- 402309, Tel.: + 91 22 2207 5307 / 6192 / 1691 Fax : +91 22 2207 0294
Email : info@bluejethealthcare.com / Website : www.bluejethearthcare.com

Business Responsibility & Sustainability Report (BRSR)

SECTION A: GENERAL DISCLOSURES

I. DETAILS OF THE LISTED ENTITY

1.	**Corporate Identity Number (CIN) of the Listed Entity**	L99999MH1968PLC014154
2.	**Name of the Listed Entity**	Blue Jet Healthcare Limited
3.	**Year of incorporation**	1968 as Jet Chemicals Private Limited
4.	**Registered office address**	Office no. 701,702, 7th Floor, Bhumiraj Costarica, Sector 18, Sanpada, Navi Mumbai, Thane 400705, Maharashtra, India.
5.	**Corporate address**	Office no. 701,702, 7th Floor, Bhumiraj Costarica, Sector 18, Sanpada, Navi Mumbai, Thane 400705, Maharashtra, India.
6.	**E-mail**	companysecretary@bluejethealthcare.com
7.	**Telephone**	+91-022- 69891200
8.	**Website**	https://bluejethealthcare.com/
9.	**Financial year for which reporting is being done**	Financial Year 2025-26
10.	**Name of the Stock Exchange(s) where shares are listed**	• BSE Limited (BSE) • National Stock Exchange Limited (NSE)
11.	**Paid-up Capital**	Rs. 346,930,850
12.	**Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report**	Ms. Sweta Poddar (Company Secretary & Compliance Officer) T: + 91-022- 69891200 E: Companysecretary@bluejethealthcare.com
13.	**Reporting boundary** **Are the disclosures under this report made on a standalone basis (i.e., only for the entity) or on a consolidated basis (i.e., for the entity and all the entities which form a part of its consolidated financial statements, taken together).**	Disclosures made in this report are on standalone basis and pertain only to "Blue Jet Healthcare Limited", unless otherwise stated.
14.	**Name of assessment or assurance provider**	TUV India Pvt Ltd
15.	**Type of assessment or assurance obtained**	Reasonable Assurance for BRSR Core Indicators

II. PRODUCTS/SERVICES

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

SL. No.	Description of Main Activity	Description of Business Activity	% Of Turnover of the Entity (FY25-26)
1.	Manufacturing	Chemical and chemical products, pharmaceuticals, medicinal chemical, and botanical 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.	Contrast Media	20116	53%
2.	High Intensity Sweeteners	20299	14%
3.	Pharmaceutical intermediaries and Active Pharmaceuticals Ingredients and other	21002	33%

III. OPERATIONS

18. Number of locations where plants and/or operations/offices of the entity are situated:

Location	Number of operational locations	Number of offices	Total
National	8	1	9
International	0	0	0

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	7
International (No. of Countries)	50+ (Including Norway, USA, Denmark, Switzerland, France, Spain, Italy, Sweden, Thailand)

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

The contribution of exports as a percentage to total turnover is about 90%.

c. A brief on types of customers

Blue Jet Healthcare Limited serves a diverse range of customers within the pharmaceutical and FMCG industries. As a B2B (business-to-business) Company specialises in manufacturing Integrated Contrast Media, Saccharin and its salts, as well as Niche Pharmaceutical intermediaries and Active Pharmaceutical Ingredients (APIs), the Company's primary customers include innovator pharmaceutical companies, research laboratories, multinational generic pharmaceuticals companies, agrochemical companies and FMCGs.

IV. EMPLOYEES

20. Details 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)	197	167	84.77%	30	15.23%
2.	Other than Permanent (E)	311	271	87.14%	40	12.86%
3.	**Total employees (D + E)**	**508**	**438**	**86.22%**	**70**	**13.78%**
	Workers					
4.	Permanent (F)	37	37	100.00%	0	0.00%
5.	Other than Permanent (G)	36	36	100.00%	0	0.00%
6.	**Total Workers (F + G)**	**73**	**73**	**100.00%**	**0**	**0.00%**

b. Differently abled Employees:

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
		Differently abled Employees				
1.	Permanent (D)	The Company has not employed any differently abled employees. However, the Company is fully committed to providing equal opportunities to all individuals				
2.	Other than Permanent (E)					
3.	**Total employees (D + E)**					
		Differently abled Workers				
4.	Permanent (F)	The Company has not employed any differently abled employees. However, the Company is fully committed to providing equal opportunities to all individuals				
5.	Other than Permanent (G)					
6.	**Total employees (F + G)**					

21. Participation/Inclusion/Representation of women

Category	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	8	3	37.5%
Key Management Personnel (KMP)	2	1	50.00%

Note: KMP mentioned do not include directors

22. Turnover rate for permanent employees and workers

Category	FY25-26			FY24-25			FY23-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	8.33%	14.86%	7.07%	11.57%	9.09%	11.19%	11.22%	5.26%	10.26%
Permanent Workers	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	7.41%	0.00%	7.41%

V. HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES (INCLUDING JOINT VENTURES)

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 enti5ty	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
Bluejet has no holding or subsidiary companies				

VI. CSR DETAILS

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

(ii) Turnover (₹ In million) - 9,473.21/-

(iii) Net worth (₹ In million) – 13,599.12/-

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)	FY25-26			FY24-25		
		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
Investors (other than shareholders)	Yes	0	0	-	0	0	-
Shareholders	Yes	0	0	-	0	0	-
Employees & workers	Yes	0	0	-	0	0	-
Customers	Yes	0	0	-	0	0	-
Value Chain Partners	Yes	0	0	-	0	0	-
Communities	Yes	0	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 issues identified	Indicate Risk/ Opportunity	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implication of the risk or opportunity (Indicate positive/ negative implications)
1	Energy Management	Opportunity	Blue Jet Healthcare's operations are energy intensive, making energy management a key driver of operational efficiency and environmental performance. The Company's renewable energy consumption increased from 26,321.38 GJ in FY 2024-25 to 40,836.79 GJ in FY 2025-26. The increasing share of renewable energy in the overall energy mix presents an opportunity to reduce dependence on conventional energy sources, improve energy efficiency, lower greenhouse gas emissions, and support the Company's long-term sustainability objectives.	Nil	Positive: Reduced exposure to energy price volatility, potential long-term energy cost savings, improved operational efficiency, and enhanced environmental performance through lower greenhouse gas emissions. improved public image, substantial cost reductions.

S. No.	Material issues identified	Indicate Risk/ Opportunity	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implication of the risk or opportunity (Indicate positive/ negative implications)
2	Waste and Water Management	Risk and Opportunity	Risk: The Company's manufacturing operations require significant water consumption and generate various hazardous and non-hazardous waste streams, making effective waste and water management critical from both environmental and regulatory compliance perspectives. Inefficient management may result in increased treatment and disposal costs, operational disruptions, environmental impacts, and non-compliance with applicable regulations. Opportunity: Effective waste and water management presents an opportunity to enhance resource efficiency, optimize resource utilization, strengthen regulatory compliance, and support the Company's sustainability objectives. By adopting circular resource management practices and improving water stewardship, the Company can reduce environmental impacts, improve operational resilience, and create long-term value for stakeholders.	Waste Management • The Company regularly evaluates environmentally friendly materials and processes to minimize reliance on hazardous substances, while enforcing strict controls for the safe handling, storage, and disposal of chemicals in its operations. • The Company collaborates with authorized vendors specializing in recycling, co-processing, and disposal services to ensure waste is collected, segregated, recovered, and disposed of responsibly. • Strict waste management practices are implemented across all operations, with waste segregated at source into hazardous and non-hazardous streams. • Recyclable waste is directed to authorized recycling vendors, while select hazardous waste streams are sent to approved pre-processors and co-processors for resource recovery. • Hazardous wastes, including process residue, spent carbon, ETP sludge, MEE sludge, and evaporation residue, are managed and disposed of in compliance with applicable regulatory requirements. • Process optimization and resource recovery initiatives support waste minimization and circular resource utilization across operations.	Negative: Risk of legal fines, harm to the company's reputation, and costs associated with non-compliance. Positive: Reduced waste management and disposal costs, lower freshwater procurement costs through water recycling and reuse initiatives, improved resource efficiency, reduced environmental compliance risks, and enhanced operational efficiency through optimized water management practices.

S. No.	Material issues identified	Indicate Risk/ Opportunity	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implication of the risk or opportunity (Indicate positive/ negative implications)
				Water Management • The Company has implemented a Zero Liquid Discharge (ZLD)-based water management system supported by Effluent Treatment Plants (ETP), Multiple Effect Evaporators (MEE), and Reverse Osmosis (RO) facilities. • Wastewater generated from operations is segregated and treated through primary, secondary, and tertiary treatment processes before reuse or disposal in accordance with regulatory requirements. • Treated water is recycled and reused within operations, including utility applications such as cooling towers and boilers, reducing freshwater consumption. • During FY 2025-26, the Company treated and reused 48,827 KL of water through its ETP-RO system. • Continuous monitoring of water withdrawal, consumption, treatment, reuse, and discharge helps improve water efficiency and regulatory compliance. • Resource recovery and water recycling initiatives support reduced freshwater dependency and promote sustainable water stewardship.	

S. No.	Material issues identified	Indicate Risk/ Opportunity	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implication of the risk or opportunity (Indicate positive/ negative implications)
3	Greenhouse Gas (GHG) Emissions	Risk	Greenhouse gas (GHG) emissions present regulatory, operational, and transition risks to the Company. Increasing climate-related regulations, evolving carbon reduction requirements, potential carbon pricing mechanisms, and stakeholder expectations may increase compliance and operational costs. In addition, climate-related physical risks, including extreme weather events, may disrupt operations, infrastructure, and supply chains, impacting business continuity and profitability.	• The Company has increased its use of renewable energy sources to reduce dependence on conventional energy. • Renewable energy consumption increased significantly during FY 2025-26. • The Company has implemented an ISO 50001-certified Energy Management System to improve energy performance and efficiency • Boiler efficiency monitoring and automatic coal combustion control systems have been implemented to improve energy efficiency and reduce emissions. • The Company monitors and manages Scope 1 and Scope 2 emissions and has initiated Scope 3 emissions accounting for selected categories • Continuous monitoring of energy consumption and greenhouse gas emissions supports informed decision-making and identification of emission reduction opportunities • The Company reported a reduction in Scope 1 and Scope 2 emissions from 34,885.47 tCO_{2e} in FY 2024-25 to 32,138.47 tCO_{2e} in FY 2025-26, demonstrating progress towards its decarbonization objectives.	Negative: Increased operational and compliance costs, potential carbon-related costs and regulatory penalties, infrastructure and supply chain disruptions arising from climate-related events, and potential impacts on profitability. Positive: Reduced energy costs through improved efficiency and renewable energy adoption, lower exposure to carbon-related risks, improved operational resilience, enhanced environmental performance, and long-term value creation.

S. No.	Material issues identified	Indicate Risk/ Opportunity	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implication of the risk or opportunity (Indicate positive/ negative implications)
4	Product Quality & Safety	Risk	Product quality and safety are critical to the Company's operations as any deviation from prescribed quality standards may adversely impact customer safety, regulatory compliance, business continuity, and market access. Product quality failures may result in product recalls, regulatory actions, legal liabilities, loss of customer confidence, reputational damage, and financial losses. Maintaining robust quality and safety standards is therefore essential to ensure compliance with regulatory requirements, protect stakeholder trust, and support long-term business sustainability.	• The Company maintains a comprehensive Quality Management System (QMS) to ensure consistent product quality and safety across operations. • Manufacturing facilities operate in accordance with recognized quality and food safety standards, including ISO 9001, FSSC 22000, WHO-GMP, FAMI-QS, and applicable regulatory requirements. • Quality assurance and quality control processes are implemented throughout the product lifecycle, supported by regular testing, monitoring, and validation. • Advanced laboratory infrastructure and testing equipment are deployed to maintain product quality and compliance with customer and regulatory specifications. • Standard Operating Procedures (SOPs) are established for product quality monitoring, deviation management, corrective and preventive actions (CAPA), and continuous improvement. • Regular employee training programs are conducted to strengthen quality awareness, regulatory compliance, and adherence to operating procedures. • Internal audits, customer audits, and regulatory inspections are undertaken periodically to assess compliance and identify improvement opportunities. • Defined product recall and crisis management procedures are maintained to ensure timely response and risk mitigation in the event of a quality or safety issue.	Negative: Product recalls, regulatory penalties, customer claims, litigation costs, loss of market access, operational disruptions, and reputational damage resulting in reduced revenue and profitability.

S. No.	Material issues identified	Indicate Risk/ Opportunity	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implication of the risk or opportunity (Indicate positive/ negative implications)
5	Diversity and Inclusion	Opportunity	A diverse and inclusive workplace enables the Company to benefit from varied perspectives, experiences, and ideas, fostering innovation, collaboration, and effective decision-making. Promoting diversity, equal opportunity, and an inclusive work environment strengthens employee engagement, improves talent attraction and retention, and supports the development of a resilient workforce. The Company's commitment to creating a safe, equitable, and respectful workplace further enhances its reputation as a responsible employer and contributes to long-term business success.	During FY 2025-26, women represented 37.5% of the Board of Directors and 50% of the Key Managerial Personnel, reflecting the Company's commitment to inclusive leadership.	Positive: Enhanced employee engagement and retention, improved talent attraction, stronger organizational performance through diverse perspectives, reduced recruitment costs, strengthened employer brand, and long-term business sustainability. Additionally, higher gender diversity in leadership positions supports improved governance, innovation, and decision-making capabilities.
6	Occupational Health and Safety	Risk and Opportunity	Risk: Occupational Health and Safety (OHS) is a critical priority given the Company's chemical manufacturing operations and the potential consequences of workplace incidents on employees, operations, and business continuity. Inadequate management of occupational and process safety risks may result in injuries, legal liabilities, regulatory penalties, operational disruptions, and reputational impacts. Maintaining a strong safety culture and safety management systems is therefore essential to safeguard employees, ensure compliance, and support operational excellence.	• Conducts regular workplace inspections, job safety analyses, and incident investigations to proactively identify and address hazards. • Performs dedicated risk assessments for routine and non-routine activities, including high-risk operations. • Utilizes recognized risk management methodologies such as HIRA and Quantitative Risk Assessments (QRA) to evaluate and manage occupational and process safety risks. • Maintains an ISO 45001:2018-certified Occupational Health and Safety Management System (OHSMS) covering hazard identification, risk assessment, incident reporting, emergency preparedness, and regulatory compliance.	Negative: Potential operational disruptions, productivity losses, regulatory penalties, increased medical and legal expenses, higher insurance costs, and reputational damage arising from workplace incidents or non-compliance. Positive: Improved productivity and operational reliability, reduced incident-related costs, lower compensation and healthcare expenses, enhanced employee morale and retention, stronger stakeholder confidence, and long-term business resilience through a safer workplace.

S. No.	Material issues identified	Indicate Risk/ Opportunity	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implication of the risk or opportunity (Indicate positive/ negative implications)
			Opportunity: Effective OHS management enhances workforce well-being, employee engagement, and operational reliability. Strong safety performance can reduce workplace incidents, minimize disruption-related costs, improve productivity, strengthen employee retention, and reinforce the Company's reputation as a responsible employer.	• Conducts regular internal and external audits to evaluate and improve safety performance. • Delivers continuous safety training, awareness programs, mock drills, and emergency preparedness initiatives to strengthen safety culture. • Maintained zero Lost Time Injury Frequency Rate (LTIFR) and zero fatalities for employees and workers during FY 2025-26.	
7	Innovation and Technology	Opportunity	Innovation and technology play a critical role in enhancing operational efficiency, product quality, process optimization, and long-term competitiveness. The Company's focus on technology-driven improvements, automation, process optimization, resource recovery systems, and real-time monitoring solutions enables it to improve productivity, strengthen operational reliability, and respond effectively to evolving customer and regulatory requirements. Continued investments in technology and innovation support sustainable growth, operational excellence, and business resilience.	Nil	Positive: Improved operational efficiency and productivity, and reduced operating costs through process optimization and automation, enhanced product quality and customer satisfaction, improved resource utilization, increased profitability, and strengthened long-term competitiveness through technological advancement.

S. No.	Material issues identified	Indicate Risk/ Opportunity	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implication of the risk or opportunity (Indicate positive/ negative implications)
8	Risk Management	Risk and Opportunity	Risk: Inadequate risk management may expose the Company to operational, financial, regulatory, strategic, and reputational risks arising from factors such as market volatility, cybersecurity incidents, supply chain disruptions, regulatory changes, and climate-related events. Failure to identify, assess, and mitigate risks in a timely manner could adversely impact business continuity, profitability, and stakeholder confidence. Opportunity: A rrisk management framework enables the Company to proactively identify emerging risks and opportunities, strengthen operational resilience, improve decision-making, and support sustainable growth. Effective risk management enhances the Company's ability to respond to changing business environments, protect stakeholder interests, and pursue strategic opportunities with greater confidence.	• The Company has implemented a comprehensive Risk Management Policy and structured framework for the identification, assessment, monitoring, and mitigation of risks across business operations. • Periodic risk assessments are conducted to identify key strategic, operational, financial, regulatory, and emerging risks that may impact business performance and sustainability. • Internal control mechanisms, processes, and systems are established and regularly reviewed to ensure their effectiveness and alignment with evolving business requirements. • The Risk Management Committee actively oversees the implementation and effectiveness of the risk management framework, reviews key risks, and monitors mitigation measures. • Risk-related matters and significant developments are periodically reported to the Board, enabling strategic oversight and informed decision-making. • Continuous monitoring and review processes support timely identification of emerging risks and implementation of appropriate corrective actions.	Negative: Increased operational costs, business interruptions, and potential revenue loss, regulatory penalties, cyber-related losses, and reputational damage. Positive: Enhanced financial stability, improved operational resilience, stronger investor and stakeholder confidence, better resource allocation, improved cost efficiency, and sustainable long-term growth.

S. No.	Material issues identified	Indicate Risk/ Opportunity	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implication of the risk or opportunity (Indicate positive/ negative implications)
9	Responsible supply chain management	Risk	Responsible supply chain management is critical to ensuring operational continuity, product quality, regulatory compliance, and ethical business conduct. Disruptions arising from supplier non-performance, regulatory non-compliance, unethical practices, environmental impacts, or inadequate health and safety standards may result in supply interruptions, increased procurement costs, reputational damage, and operational delays. As a global supplier to the pharmaceutical and FMCG sectors, maintaining a resilient and responsible supply chain is essential to meeting customer expectations and supporting sustainable business growth.	• The Company has implemented a robust supplier assessment and onboarding process to ensure alignment with its ethical, social, environmental, and regulatory expectations. • A structured Vendor Questionnaire is utilized to evaluate suppliers on parameters such as regulatory compliance, business ethics, environmental practices, labour standards, and product quality requirements. • The Company promotes adherence to internationally recognized standards, including SA 8000, ISO 14001, and ISO 45001, across its supply chain. • Supplier diversification strategies are implemented to reduce dependency on individual suppliers and improve supply chain resilience. • Periodic vendor audits and assessments are conducted to monitor compliance with the Company's requirements and identify areas for improvement. • The Company maintains ongoing engagement with suppliers to address risks, communicate expectations, and support corrective actions where necessary. • Environmental, health & safety, labour practices, social responsibility, and business ethics are incorporated into supplier awareness and engagement initiatives. • Risks identified through supplier assessments are communicated to vendors, with defined timelines and corrective actions established to ensure timely resolution.	Negative: Supply chain disruptions, procurement delays, increased sourcing and logistics costs, supplier due diligence and monitoring expenses, regulatory non-compliance risks, loss of business opportunities, and reputational damage. Positive: Enhanced supply chain resilience, improved supplier performance and reliability, better regulatory compliance, reduced operational disruptions, strengthened stakeholder confidence, and long-term value creation through a responsible and sustainable supply chain.

S. No.	Material issues identified	Indicate Risk/ Opportunity	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implication of the risk or opportunity (Indicate positive/ negative implications)
10	Corporate Governance and Business Ethics	Risk and Opportunity	Risk: Effective corporate governance and ethical business conduct are fundamental to maintaining stakeholder trust, regulatory compliance, and long-term business sustainability. Weak governance practices, ethical lapses, or non-compliance with applicable laws and regulations may result in regulatory scrutiny, financial penalties, reputational damage, operational disruptions, loss of stakeholder confidence, and restricted business opportunities. Opportunity: Strong governance frameworks and ethical business practices enhance transparency, accountability, and stakeholder confidence. By maintaining high standards of corporate governance, the Company can strengthen its reputation, attract investors and business partners, improve decision-making, and support sustainable long-term growth.	• The Company has established a comprehensive Code of Conduct to promote ethical business practices and responsible decision-making across the organization. • Governance policies and internal controls are implemented to ensure compliance with applicable laws, regulations, and corporate governance requirements. • The Company maintains a Vigil Mechanism and Whistleblower Policy to encourage reporting of unethical conduct and ensure transparent grievance redressal. • An Anti-Bribery and Anti-Corruption (ABAC) Policy has been implemented, reflecting the Company's zero-tolerance approach towards bribery and corruption. • Regular monitoring, compliance reviews, and management oversight help identify and address governance and ethical risks proactively. • The Board and management provide oversight on governance matters, ensuring accountability, transparency, and alignment with stakeholder interests. • The Company actively engages with regulators and relevant stakeholders to ensure ongoing compliance and adherence to evolving regulatory requirements.	Negative: Increased compliance and legal costs, regulatory penalties, loss of business opportunities, restricted market access, reputational damage, reduced stakeholder confidence, and potential decline in shareholder value. Positive: Enhanced investor confidence, stronger brand reputation, improved stakeholder trust, greater operational efficiency, improved access to business opportunities and capital, sustainable long-term growth, and strengthened corporate resilience.

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 Company has put in place structures, policies and processes conforming to below mentioned National Guidelines on Responsible Business Conduct (NGRBC) Principles:

S. No.	Principle Description	Reference of Policies /Procedure/Standard
1	Businesses should conduct and govern themselves with Ethics, Transparency and Accountability.	• Code of Conduct • Vigil Mechanism and Whistleblower Policy • Familiarization Programme for independent directors • Policy for dealing with Related Party Transactions (RPT) • Dividend Distribution Policy • Policy For Determining Material Information • Policy for preservation of document • Code of Fair Disclosure – Insider Trading
2	Businesses should provide goods and services that are safe and contribute to sustainability throughout their life cycle	• Grievance Redressal Policy*
3	Businesses should promote the well-being of all employees.	• Code of Conduct • Vigil Mechanism & Whistle Blower Policy • Nomination and Remuneration Policy • Grievance Redressal Policy*
4	Businesses should respect the interests of, and be responsive towards all stakeholders, especially those who are disadvantaged, vulnerable and marginalized.	• Stakeholder Engagement Policy
5	Businesses should respect and promote human rights.	• Vigil Mechanism & Whistle Blower Policy • Grievance Redressal Policy* • Prevention of Sexual Harassment Policy
6	Businesses should respect, protect, and make efforts to restore the environment.	• EHS Policy* • Energy Policy
7	Businesses when engaged in influencing public and regulatory policy, should do so in a responsible manner	• Policy for dealing with Related Party Transactions (RPT) • Policy For Determining Material Information
8	Businesses should support inclusive growth and equitable development	• Corporate Social Responsibility Policy
9	Businesses should engage with and provide value to their customers and consumers in a responsible manner	• Risk Management Policy

Note: *Internally available with the Company

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Policy and management processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
b. Has the policy been approved by the Board? (Yes/No)	Yes. The Board has adopted all mandatory policies as per Indian laws and regulations, while management approves other operational internal policies.								
c. Web Link of the Policies, if available	https://www.bluejethealthcare.com/governance-policies/								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes								
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes								
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) mapped to each principle.	The Policies that the Company has adopted are in conformity with relevant national and international standards wherever statutorily applicable. • Principle 1 - ISO 37001:2025 by UK Certification & Inspection Ltd., Factory Operating License • Principle 1, 3 & 5- SMETA 6.1 (Sedex Members Ethical Trade Audit) • Principle 2- ISO 9001:2015 by United Registrar of Systems, FSSC 22000 (Food Safety System Certification 22000), WHO-GMP (Good Manufacturing Practices) Certificate, FAMI-QS (Feed Safety and Quality Management system), FSSAI (Food Safety and Standard Authority of India) • Principle 3 and 5- ISO 45001:2018 by United Registrar of Systems, SA 8000:2026 by UK Certification & Inspection Ltd. • Principle 6- ISO 14001:2015 by United Registrar of Systems, ISO 50001:2018 by TUV India Pvt Ltd. • Principle 8- ISO 28001: 2007 by UK Certification & Inspection Ltd. • Principle 9- ISO/IEC 27001:2022 by Assurance Quality Certification LLC, HALAL India Certificate, KOSHER Certificate								

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
5. **Specific commitments, goals and targets set by the entity with defined timelines, if any.**	BJHL has established targets on the following measures: **Environment** • Increase renewable energy consumption by FY2030 • Ensure 100% safe disposal of hazardous waste generated every financial year • Undertake annual internal audits for energy, water and waste practices • Undertake Scope 3 emission accounting in FY26 **Social** • 100% verification of legal working age through documented ID proof for all new joiners • Zero incidents of child or forced labour • 100% coverage of new joiner induction training • 100% acknowledgement and resolutions for employee grievances received **Governance** • Ensure zero cases of violation of Code of Conduct • Undertake Assurance for BRSR Core KPIs for FY26 • 100% adherence to data access protocols across all system								
6. **Performance of the entity against specific commitments, goals, and targets along with reasons in case the same are not met.**	The Company has established robust internal systems for the systematic monitoring, measurement, and performance tracking of energy consumption and GHG emissions across its operations, with periodic analysis conducted against baseline year figures to assess progress and drive continuous improvement. The Company has further strengthened these systems through relevant certifications that independently validate its environmental management practices. For FY 2025–26, the Company has achieved reasonable assurance on BRSR Core KPIs — underscoring the integrity of its ESG data infrastructure and its commitment to accountable and credible sustainability disclosure.								
Governance, leadership, and oversight									

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9

7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements.

At Blue Jet Healthcare, we conduct our business with a strong emphasis on integrity, transparency, and responsible governance. We are committed to embedding environmental, social, and governance (ESG) considerations into our operations and decision-making processes, ensuring sustainable value creation for all stakeholders.

Environmental sustainability remains a key focus area for the Company. We continue to strengthen our approach towards reducing environmental impact through improved energy efficiency and a gradual transition towards renewable energy. We have solar power plants and windmills which has enabled us to meet energy requirements through renewable sources, marking a significant step forward in our clean energy journey. In parallel, initiatives such as enhanced boiler efficiency monitoring and optimised combustion systems have further improved operational performance and reduced emissions.

Our environmental strategy is centred on reducing greenhouse gas emissions, improving water stewardship, and enhancing waste management practices. The Company has established robust systems for monitoring Scope 1 and Scope 2 emissions and has taken initial steps towards Scope 3 emissions accounting during FY 2025–26 for selected categories.

We are equally focused on fostering an inclusive, safe, and supportive workplace. The Company continues to strengthen its policies and practices to promote diversity, ensure equal opportunity, and enhance employee well-being and development. Through structured training, strong governance frameworks, and robust grievance redressal mechanisms, we aim to create a workplace built on respect, accountability, and continuous growth.

As part of our Corporate Social Responsibility (CSR) initiatives, we remain committed to contributing to community development, particularly through investments in educational infrastructure and initiatives supporting underserved communities. These efforts reflect our belief that access to education is a key driver of long-term social progress.

Further strengthening our commitment to data integrity and transparency, the Company has obtained reasonable assurance on its BRSR Core KPIs from TÜV India Private Limited. Looking ahead, we will continue to strengthen our ESG performance by advancing renewable energy adoption, enhancing resource efficiency, and deepening stakeholder engagement, while maintaining the highest standards of governance and transparency.

8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy/policies.	The Company maintains structured Board and Management-level oversight of its Business Responsibility performance, with designated committees periodically reviewing adherence and progress across each principle. Mr. Karuppannan Ganesh has been designated as the senior official responsible for implementing and overseeing the Business Responsibility Policy — ensuring clear accountability, consistent implementation, and effective governance of the Company's ESG commitments.

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
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, the Company has established a structured internal framework for sustainability oversight, comprising the Managing Director, Executive Directors, and functional heads, who collectively review and guide sustainability-related performance ensuring that ESG considerations are embedded in leadership decision-making and operational management across the organization.								

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	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Performance against above policies and follow up action	Yes, the Company ensures adherence to these policies through regular performance evaluations conducted by the Managing Director, Executive Directors, and Functional Heads.									The Company conducts regular performance evaluations of its policies on an annual basis and as needed during review meetings.								
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	Yes, the Company is compliant with all statutory requirements which is reviewed by the Board of Directors.									Quaterly								

11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide the name of the agency.	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
	No external audits have been conducted to evaluate the policies However, to ensure the efficiency of the company policies and their implementation, the company regularly conducts internal reviews.								

12. If answer to question (1) above is "No" i.e., not all Principles are covered by a policy, reasons to be stated:

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
1. The entity does not consider the principles material to its business (Yes/No)	NA								
2. The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
3. The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
4. It is planned to be done in the next financial year (Yes/No)									
5. Any other reason (please specify)									

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

I. Principle 1: Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable

Essential Indicators

1. Percentage coverage by training and awareness programmes on any of the principles during the financial year:

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors (BoD)	3	Principle 1. Ethics and Governance Training Topic- Global Market Expansion Principle 2. Product Responsibility Training Topic- Innovation & Leadership Principle 3. Employee well-being Principle 5. Human Rights Training Topic- Sustainable & Responsible Growth	100%
Key Managerial Personnel (KMP)	3	Principle 1. Ethics and Governance Training Topic- Global Market Expansion Principle 2. Product Responsibility Training Topic- Innovation & Leadership Principle 3. Employee well-being Principle 5. Human Rights Training Topic- Sustainable & Responsible Growth	100%
Employees other than BoD and KMPs	111	Principle 1. Ethics and Governance Training Topic - Code of Conduct, Ethics & Data Privacy Principle 2. Product Responsibility Training Topic - Annual Product Quality Review. Principle 3. Employee Well-being Training Topic - Work Life Balance, Wages & Statutory Benefits World No Tobacco Day Principle 4. Stakeholder Engagement Training Topic - NIPA Packing Size Change from 325 Kg to 650 Kg as per Customer Requirement Principle 6. Environmental Responsibility Training Topic - Effluent Treatment Plant (ETP)	76.29%

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
Workers	89	Principle 1. Ethics and Governance, Training Topic - Code of Conduct, Ethics & Data Privacy Principle 2. Product Responsibility, Training Topic - Annual Product Quality Review. Principle 3. Employee Well-being, Training Topic - Work Life Balance, Wages & Statutory Benefits World No Tobacco Day Principle 4. Stakeholder Engagement, Training Topic - NIPA Packing Size Change from 325 Kg to 650 Kg as per Customer Requirement. Principle 6. Environmental Responsibility, Training Topic - Effluent Treatment Plant (ETP).	32.84%

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

Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement	Amount (In INR)	Brief of the Case	Has an appeal been agencies/ judicial institutions
Penalty/ Fine	There have been no instances of fines/penalties/compounding fee /settlement for FY 2025-26.				
Settlement					
Compounding fee					

Non-Monetary				
	NGRBC Principle	Name of the regulatory/ enforcement	Brief of the Case	Has an appeal been agencies/ judicial institutions
Imprisonment	There have been no instances of imprisonment/punishment for FY 2025-26.			
Punishment				

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

Case details	Name of the regulatory/ enforcement agencies/ judicial institution
Not Applicable	

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's Anti-Bribery & Anti-Corruption (ABAC) Policy reinforces its commitment to ethical business conduct, transparency, and zero tolerance towards any form of bribery or corruption. The Policy applies to all directors, employees, consultants, contractors and associated entities, and mandates strict compliance with anti-corruption laws across all jurisdictions of operation, including those with extraterritorial reach.

   The Policy clearly prohibits bribery, facilitation payments, kickbacks, extortion, and offering or accepting gifts or hospitality intended to obtain business advantage. It outlines responsibilities for all employees to prevent, detect and report unethical practices, supported by mechanisms such as the Vigil Mechanism and Whistle Blower Policy. The Chief Financial Officer acts as the Compliance Officer responsible for governance, investigations, monitoring and periodic reporting to the Board, ensuring strong oversight and accountability.

   The Policy mandates robust internal controls, accurate record-keeping, third-party due diligence, and ongoing training to ensure awareness and adherence. Red flags related to corrupt behaviour are detailed to support early detection. The Company also communicates its zero-tolerance approach to business partners and suppliers, reinforcing ethical expectations across the value chain. Non-compliance with the Policy may result criminal or civil penalties which will vary according to the offence. An employee acting in contravention of the Policy will also face disciplinary action up to and including summary dismissal.

   The policy is available on the Company website. For a detailed information on the anti-corruption and anti-bribery policy, kindly refer to: https://www.bluejethealthcare.com/governance-policies/ .

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

Case details	FY25-26	FY24-25
Directors	In the current FY25-26, no cases of bribery/corruption where reported. Thus, no disciplinary action was undertaken against any employee. However, BJHL stands firm on its zero-tolerance policy and adheres to undertaking strict action in cases of non-compliance.	Nil
KMPs		
Employees		
Workers		

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

   There have been no complaints with regard to conflict of interest against Board of Directors or KMPs for FY 2025-26 & FY 2024-25.

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

   There have been no complaints with regard to conflict of interest against Board of Directors or KMPs for FY 2025-26.

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

	FY 25-26	FY24-25
Number of days of accounts payables	75	37

Note: The above KPI has been subjected to reasonable assurance by TUV India Pvt Ltd.

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 25-26	FY24-25
Concentration of Purchases	a.	Purchases from trading houses as % of total purchases	11.42%	6.96%
	b.	Number of trading houses where purchases are made from	72	51
	c.	Purchases from top 10 trading houses as % of total purchases from trading houses	62.19%	68.68%
Concentration of Sales	a.	Sales to dealers / distributors as % of total sales	4.41%	3.47%
	b.	Number of dealers / distributors to whom sales are made	79	73
	c.	Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	64.94%	73.92%
Share of Related Party Transactions 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: The above KPI has been subjected to reasonable assurance by TUV India Pvt Ltd.

Leadership Indicators

1. Awareness programmes conducted for value chain partners on any of the principles during the financial year:

Yes. During the financial year, we actively engaged with our value chain partners through structured awareness programs. These sessions were designed to align our partners with key sustainability principles and were focused on:

The Company's Supplier Code of Conduct: Ensuring a clear understanding of our baseline expectations.

National Guidelines on Responsible Business Conduct (NGRBC): Providing specific training on the principles of responsible business as mandated in India.

The training covered critical areas such as Environment, Health & Safety (EHS), Labor Practices, Social Responsibility, and Business Ethics, directly reflecting the principles we uphold.

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, the Company manages conflict of interest through its Code of Conduct for Directors and Senior Management Personnel. Board members and Senior Management are required to disclose all material financial and commercial transactions involving personal interest to the Board, and are prohibited from participating in related decisions. Directors must disclose their directorships, committee memberships, and substantial shareholdings in other companies on an ongoing basis, and prior Board approval is mandatory in matters involving relatives or related parties. Any instance of non-compliance is required to be immediately reported to the Board through the Compliance Officer. These provisions ensure a structured, transparent, and accountable approach to conflict of interest management across the Company.

II. 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.**

	FY25-26	FY24-25	Details of improvements in environmental and social impacts
R&D	Nil	Nil	**Environmental Impact Investments:** • **MEE Facilities (Shahad):** Enhanced wastewater treatment and water recovery. • **HCL & H_2SO_4 Recovery Plant:** Enabled acid recovery and reuse, reducing waste and supporting circularity. • **MEOH Recovery Project:** Facilitated solvent recovery and reuse, improving resource efficiency. • **ETP & MEE Infrastructure:** Strengthened effluent treatment and pollution prevention measures. • **IoT-enabled Monitoring Systems:** Improved real-time monitoring, process efficiency, and environmental performance tracking. **Social Impact Investments:** • **Fire Hydrant System:** Enhanced fire safety and emergency preparedness. • **Fire Tank, Process Tank & Toilet Block:** Improved workplace safety and employee welfare infrastructure. • **Cylinder Storage Shed:** Ensured safe storage and handling of hazardous materials.
Capex	27%	Nil	

2. **Does the entity have procedures in place for sustainable sourcing? (Yes/No) b. If yes, what percentage of inputs were sourced sustainably?**

The Company has established a robust sustainable sourcing framework, implemented through a structured Vendor Questionnaire shared with suppliers as part of the vendor communication process.

This questionnaire incorporates declarations aligned with the Company's Code of Conduct, encompassing key environmental and ethical standards, including:

- GMO (Genetically Modified Organisms) declarations
- TSE/BSE (Transmissible Spongiform Encephalopathy/Bovine Spongiform Encephalopathy) declarations
- Catalyst Free Declarations

Based on vendor assessments conducted through this process, approximately 80% of the Company's input is sourced sustainably. Furthermore, the Company actively promotes adherence to globally recognised social and environmental management standards among its suppliers, including SA8000, ISO 14001, and ISO 45001, reinforcing its commitment to building a responsible, ethical, and environmentally conscious supply chain.

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

The Company is engaged in the manufacturing of chemical products, pharmaceutical intermediates, and Active Pharmaceutical Ingredients (APIs). Given the consumable nature of these products, they are not recoverable or reclaimable at the end of their lifecycle. However, the Company adopts a proactive and systematic approach to waste management by categorising waste generated across its facilities to ensure safe, responsible, and regulatory-compliant disposal.

- **Plastics (including packaging):** All plastic waste and packaging materials are collected, segregated, and transferred to certified recycling facilities for processing into reusable materials.
- **E-waste:** Electronic waste is carefully segregated and channelised to licensed e-waste recyclers for dismantling, recovery of valuable components, and safe disposal of hazardous materials.
- **Hazardous Waste:** Hazardous waste streams are managed through established partnerships with authorised hazardous waste disposal providers, who employ industry best practices for handling, treatment, and disposal in full compliance with applicable legal requirements.
- **Other Waste:** Non-hazardous waste streams, including general office waste and non-recyclable materials, are directed to licensed waste management companies for appropriate disposal.

Through structured collaboration with specialised waste management partners, the Company ensures that all waste management practices remain fully aligned with regulatory standards and environmental compliance obligations.to handle, treat, and dispose of hazardous materials safely and responsibly, in accordance with legal requirements.

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

The Company's activities do not fall under Extended Producer Responsibility (EPR) regulations. Operating within its business model, the Company's products and processes are not subject to EPR requirements. Blue Jet Healthcare holds consent from Maharashtra Pollution Control Board (MPCB) and Central Pollution Control Board (CPCB) and is committed to providing waste collection details, including packaging materials (Plastic), to the authorities periodically. The Company submits reports on the quantity of waste collected periodically and receives acknowledgment accordingly.

Leadership Indicators

1. **Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)?**

   The Company has not conducted any Life Cycle Perspective / Assessment (LCA) for its products during FY 2025-26.

2. **If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products / services, as identified in the Life Cycle Perspective / Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same.**

   As BJHL has not conducted any Life Cycle Assessment (LCA) during FY 2025-26, no significant social or environmental concerns or risks have been identified through this methodology. Accordingly, this disclosure is not applicable for the current reporting period.

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

   Blue Jet Healthcare Limited specialises in the manufacturing of chemical products, pharmaceutical intermediates, and Active Pharmaceutical Ingredients (APIs), ensuring that all procured materials meet stringent quality and safety standards. Given the critical nature of these products and the high-quality requirements associated with their production, there is no scope for utilising recycled or reused materials in the manufacturing process.

4. **Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled, and safely disposed of.**

   The Company's products are supplied in bulk to B2B manufacturing clients and are fully consumed during their use in downstream manufacturing processes — leaving no residual product for reclamation at end-of-life. As the Company does not engage in final goods packaging or consumer-facing distribution, end-of-life product and packaging reclamation is not applicable to its operations. This is consistent with the nature of specialty chemical and pharmaceutical intermediate manufacturing, where products form part of the value chain of the end customer rather than reaching end consumers directly.

5. **Reclaimed products and their packaging materials (as percentage of products sold) for each product category.**

   Not Applicable

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

Essential Indicators

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

Category	% of employees covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		Number (B)	%(B/ A)	Number (C)	%(C/A)	Number (D)	% (D/A)	Number (E)	%(E/ A)	Number (F)	%(F/ A)
Permanent Employees											
Male	167	166	99.40%	166	99.40%	NA	NA	0	0.00%	0	0.00%
Female	30	28	93.33%	28	93.33%	30	100.00%	NA	NA	0	0.00%
Total	**197**	**194**	**98.48%**	**194**	**98.48%**	**30**	**15.22%**	**0**	**0.00%**	**0**	**0.00%**

Category	% of employees covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		Number (B)	%(B/ A)	Number (C)	%(C/A)	Number (D)	% (D/A)	Number (E)	%(E/ A)	Number (F)	%(F/ A)
Other than Permanent Employees											
Male	271	247	91.14%	247	91.14%	NA	NA	0	0.00%	0	0.00%
Female	40	21	52.50%	21	52.50%	40	100.00%	NA	NA	0	0.00%
Total	**311**	**268**	**86.17%**	**268**	**86.17%**	**40**	**12.86%**	**0**	**0.00%**	**0**	**0.00%**

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

Category	% of workers covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		Number (B)	%(B/ A)	Number (C)	%(C/A)	Number (D)	% (D/A)	Number (E)	%(E/ A)	Number (F)	%(F/ A)
Permanent Employees											
Male	37	37	100.00%	37	100.00%	NA	NA	0	0.00%	0	0.00%
Female	0	0	0.00%	0	0.00%	0	0.00%	NA	NA	0	0.00%
Total	**37**	**37**	**100.00%**	**37**	**100.00%**	**0**	**0.00%**	**0**	**0.00%**	**0**	**0.00%**
Other than Permanent Employees											
Male	36	30	83.33%	7	19.44%	NA	NA	0	0.00%	0	0.00%
Female	0	0	0.00%	0	0.00%	0	0.00%	NA	NA	0	0.00%
Total	**36**	**30**	**83.33%**	**7**	**19.44%**	**0**	**0.00%**	**0**	**0.00%**	**0**	**0.00%**

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

	FY25-26	FY24-25
Cost incurred on well- being measures as a % of total revenue of the Company (In Cr.)	0.04%	0.03%

Note: The above KPI has been subjected to reasonable assurance by TUV India Pvt Ltd.

2. **Details of retirement benefits.**

Benefits	FY25-26			FY24-25		
	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	97.83%	100.00%	Yes	98.86%	100.00%	Yes
Gratuity	100.00%	100.00%	Yes	100.00%	100.00%	Yes
ESI	9.06%	8.22%	Yes	15.95%	25.42%	Yes
Others – please specify	-	-	-	-	-	-

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, the Company offices and factories are accessible to differently abled employees using wheelchairs. The Company has implemented significant measures to ensure that its facilities and services are accessible to all individuals, with a particular focus on accommodating people with disabilities.

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.**

   The Company's Equal Opportunity Policy, accessible to all employees through the intranet, underscores its commitment to fair, inclusive, and non-discriminatory employment practices. The Policy strictly prohibits discrimination in any form across all aspects of employment, while actively promoting equal pay and equitable terms of engagement for all employees. A robust grievance mechanism is in place to ensure that concerns are addressed effectively and in a timely manner, reinforcing the Company's commitment to a workplace where every individual is treated with dignity, fairness, and respect.

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

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	NA	NA	**NA**	
Female	75.00%	Nil		
Total	**75.00%**	**Nil**		

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.**

Permanent workers	The Company has established a dedicated grievance redressal framework to ensure that concerns raised by employees and workers are addressed promptly, fairly, and transparently. Grievances submitted through designated channels are managed by the appropriate authority within specified timelines, ensuring accountability at every stage of the process.
Other than permanent workers	The Company's grievance redressal policy is structured around the following key steps:
Permanent employee	**Grievance Identification:** Grievances are received and formally acknowledged by the designated authority upon submission.
Other than permanent employee	**Preliminary Assessment:** An initial assessment is conducted to determine the nature, validity, and severity of the grievance.
	Redressal Procedure Initiation: An informal discussion or mediation is first attempted to resolve the grievance at the earliest possible stage. If the matter remains unresolved, a formal grievance procedure is initiated.
	Decision Making and Implementation: A designated committee or panel conducts a thorough review of the grievance and determines an appropriate action plan based on its findings.
	Follow-up and Monitoring: The implementation of agreed actions is closely monitored, with follow-up conducted to ensure all steps have been completed and desired outcomes achieved. Cases are formally closed only upon confirmation of resolution.

Employees and stakeholders may submit grievances through multiple accessible channels, including phone, email, or postal address. Designated Points of Contact (PoCs) assess all submissions and determine the need for further inquiry or investigation within one week of receipt. Anonymous complaints are handled with full respect for confidentiality, while frivolous grievances are promptly rejected with reasons duly communicated to the complainant. Validated complaints are officially registered and documented, ensuring transparency and accountability throughout the process. The Company endeavours to resolve all grievances within 60 days, with regular updates provided to complainants to maintain confidence and trust.

To further strengthen grievance handling, the Company has established a Grievance Redressal Committee and offers multiple engagement mechanisms, including direct meetings with HR, an anonymous online submission portal, and a dedicated hotline, ensuring that all employees and workers have access to prompt, confidential, and effective grievance resolution support:

- **Whistleblower Mechanism:** Ms. Sweta Poddar
- **POSH (Prevention of Sexual Harassment):** Ms. Payal Gandhi
- **HR Point of Contact:** Mr. Prasenjeet Sonawane
- **Email:** prasenjeet.sonawane@bluejethealthcare.com

Additionally, the Company has a dedicated Grievance Redressal Committee responsible for systematically reviewing and resolving grievances raised by employees and workers, ensuring that all concerns are handled fairly, confidentially, and in accordance with applicable policies.

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

The company has not recognized any employee membership in association(s) or Unions.

8. Details of training given to employees and workers:

Category	FY25-26					FY24-25				
	Total (A)	On Health and Safety Measures		On Skill Upgradation		Total (D)	On Health and Safety Measures		On Skill Upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	438	212	48.40%	152	34.70%	374	230	61.49%	210	56.15%
Female	70	32	45.71%	24	34.29%	65	41	63.08%	27	41.54%
Total	**508**	**244**	**48.03%**	**176**	**34.65%**	**439**	**271**	**61.73%**	**237**	**53.98%**
Workers										
Male	73	16	21.92%	7	9.59%	59	45	76.27%	44	74.57%
Female	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%
Total	**73**	**16**	**21.92%**	**7**	**9.59%**	**59**	**45**	**76.27%**	**44**	**74.57%**

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

Category	FY25-26 Current Financial Year			FY24-25 Previous Financial Year		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	438	438	100.00%	374	221	59.09%
Female	70	70	100.00%	65	42	64.62%
Total	**508**	**508**	**100.00%**	**439**	**263**	**59.91%**
Workers						
Male	73	73	100.00%	59	59	100%
Female	0	0	0%	0	0	0%
Total	**73**	**73**	**100.00%**	**59**	**59**	**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, what is the coverage of such a system?**

The Company has implemented a robust Occupational Health and Safety Management System (OHSMS), certified in accordance with ISO 45001, to safeguard employee well-being and ensure a safe working environment. The system encompasses all critical aspects of workplace safety — including risk assessments, hazard identification, incident reporting, emergency preparedness, and compliance with applicable regulations and standards. The Company's environmental management practices are further governed by its ISO 14001 certified Environmental Management System (EMS), reflecting its commitment to minimising environmental impact across its operations.

Structured through detailed Standard Operating Procedures (SOPs), the OHSMS promotes uniformity and consistency in safe operational practices across all functions. To drive continuous improvement and compliance, both internal and external safety audits are carried out regularly, and a Pre-Start-up Safety Review (PSSR) procedure has been developed and implemented for all major and minor plant modifications.

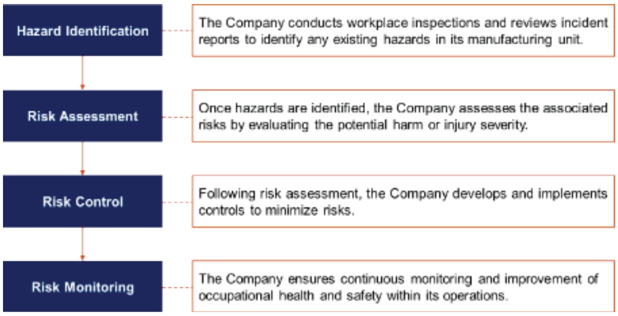
The Company undertook significant safety initiatives, including HAZOP studies for Hydrogenation and Nitration processes and a Quantitative Risk Assessment (QRA) for toxic chemicals conducted by an external expert organisation. Mechanical Integrity (MI) procedures for all critical equipment have been thoroughly reviewed, and rigorous protocols developed to maintain operational safety.

The Emergency Response Team receives regular training on key safety protocols — including use of MSDS, identification of Unsafe Acts and Unsafe Conditions, fire protection systems, work permit procedures, and process safety — with fire trucks available 24/7 to manage emergencies. Regular mock drills, mock audits, and evacuation exercises further strengthen emergency preparedness across the Company.

Proactive risk mitigation is supported through methodologies such as HIRA and HAZOP, while periodic EHS communications and safety alerts keep employees informed and engaged, reinforcing a strong culture of safety across the Company.

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 has implemented an Occupational Health and Safety Management System (OHSMS) to ensure the well-being of its employees. This system covers all aspects of workplace health and safety, including but not limited to risk assessments, hazard identification, incident reporting, emergency preparedness, and compliance with relevant regulations and standards. The Company sends out periodic EHS communication and alerts to its employees. Additionally, it conducts awareness sessions on safety-related aspects and provides periodic training on basic fire safety, including evacuation drills.



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

Yes, the Company has established clear and accessible processes for employees and workers to report work-related hazards promptly and without apprehension. Concerns may be raised directly through the Company's reporting system or through respective department heads, with immediate investigation and corrective action initiated upon receipt. Designated personnel coordinate with relevant teams to assess and control identified risks in a timely manner. Employees and workers are supported by Company policy in their right to remove themselves from hazardous situations without fear of consequence — reinforcing a culture where safety takes precedence. Periodic health and safety training programmes, complemented by structured safety campaigns, ensure that all employees and workers are equipped with the knowledge and awareness necessary to identify, report, and respond to workplace hazards effectively. The Company's grievance redressal mechanism provides an additional accessible channel for workers to raise safety-related concerns, ensuring that all voices are heard and addressed.

Monthly Safety Committee Meetings serve as a formal platform for reviewing and resolving reported unsafe acts, unsafe conditions, and near-miss incidents — driving continuous improvement in workplace safety standards across the organisation.

d. Do the employees/ workers of the entity have access to non-occupational medical and healthcare services?

The Company is committed to the holistic well-being of its employees — both within and beyond the workplace. Occupational health and safety measures are comprehensively maintained across all facilities, including prominently displayed safety communications, provision of essential personal protective equipment, fully stocked first-aid stations, and access to purified drinking water. On-site medical support is available through a qualified doctor, with trained personnel equipped to manage medical emergencies, ensuring immediate care is accessible at all times.

All employees are covered under a group medical insurance policy, extending healthcare support beyond occupational needs to general health and wellness. Routine health check-ups and medical treatment for illness or injury are provided as part of the Company's broader employee welfare framework.

The Company's medical and health policies reflect its commitment to fostering a safe, healthy, and supportive work environment — recognising that employee well-being is fundamental to organisational resilience and long-term performance.

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

Safety Incident/Number	Category	FY25-26	FY24-25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	0	0
Total recordable work-related injuries	Employees	0	2
	Workers	0	2
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

Note: The above KPI has been subjected to reasonable assurance by TUV India Pvt Ltd.

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

The Company has implemented a comprehensive strategy to ensure a safe and healthy workplace environment, reflecting its strong commitment to workforce well-being. This strategy encompasses the establishment and strict enforcement of relevant processes, Standard Operating Procedures (SOPs), and training protocols. Key measures include:

- **Employee Training:** Employees receive regular training, including on the Pre-Start-up Safety Review (PSSR) procedure. They are encouraged to report hazards and are empowered to step away from unsafe situations without fear of repercussion.
- **Advanced Safety Systems:** Advanced safety systems have been installed across all plants, including Distributed Control Systems (DCS), gas detectors, fire alarms, pressurised hydrants, deluge systems, and foam sprinklers. Redundant instruments such as level switches, pressure gauges, and temperature alarms provide additional layers of safety in chemical storage areas.
- **Emergency Preparedness:** Emergency Response Teams are present at all sites and across all shifts to ensure readiness. The On-Site Emergency Plan is reviewed and updated as required to address evolving risks.
- **Safety Audits:** Regular internal safety audits are conducted to assess compliance with established safety protocols, identify potential hazards, and ensure adherence to occupational health and safety standards. Additionally, accredited third-party auditors are engaged to perform independent external audits, validating the effectiveness of the Company's safety management systems.
- **Apex Committee Meetings:** Apex Committee meetings are held periodically to monitor workplace hazards, discuss reported unsafe acts, conditions, and near misses, and implement appropriate mitigation measures to maintain a safe working environment.

- **Mock Drills:** Periodic mock drills are conducted to assess emergency preparedness, evaluate post-drill outcomes, identify gaps in emergency response, validate response plans, and drive continuous improvement.

- **Safety Inspections:** Regular safety inspections are carried out across facilities to support the continuous improvement of the Health & Safety management system.

- **Regulatory Compliance:** The Company places strong emphasis on compliance with applicable regulatory requirements and industry standards related to workplace safety. Active monitoring and enforcement of compliance measures help mitigate risks and promote a safe working environment for all employees and workers.

The Company encourages employees to promptly report work-related hazards through its reporting system and grievance redressal mechanism, empowering them to remove themselves from hazardous situations without hesitation. Employee health is further supported through on-site medical facilities, routine health check-ups, emergency response training, and comprehensive health insurance coverage.

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

Category	FY25-26			FY24-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0	Nil	0	0	Nil
Health & Safety	0	0	Nil	0	0	Nil

14. **Assessments for the year:**

Aspect	% 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.**

In the event of any safety-related incidents, thorough investigations are conducted, and corrective measures are promptly implemented through updates to the relevant SOPs.

To proactively identify and evaluate potential risks associated with its operations, the Company utilises industry-standard tools such as Hazard Identification and Risk Assessment (HIRA), Hazard and Operability Study (HAZOP), and maintains an Aspect-Impact Register. These tools enable the systematic identification and assessment of potential hazards, ensuring a proactive and structured approach to safety management.

The implementation of Corrective Action and Preventive Action (CAPA) procedures is central to addressing safety-related incidents and mitigating significant risks identified through health and safety assessments.

1. **CAPA Reports for Safety Incidents:** Upon occurrence of any safety-related incident, the Company promptly initiates CAPA reports that document incident details, conduct root cause analysis, and outline corrective actions to prevent recurrence, ensuring thorough investigation and effective resolution.

2. **Addressing Significant Risks and Concerns:** Health and safety assessments conducted by the Company's internal safety team and external auditors identify significant risks and areas requiring improvement. Critical findings are prioritised and addressed systematically to enhance overall health and safety practices and working conditions.

3. **Ongoing Corrective Actions:** The Company remains committed to continuous improvement in health and safety by systematically reviewing CAPA reports, assessing outcomes, and implementing ongoing corrective actions to ensure risks are mitigated comprehensively and effectively.

As part of recent corrective actions, the Company has initiated targeted measures to strengthen its work permit system. This includes the implementation of a clear and standardised work permit procedure to ensure that all high-risk tasks are thoroughly assessed and formally authorised prior to commencement. Furthermore, all personnel responsible for issuing and receiving permits will undergo mandatory certification to validate their competence and understanding of the associated processes and safety requirements. This initiative aims to enhance hazard control, improve communication, and prevent future incidents by ensuring that permit-to-work activities are managed exclusively by trained and qualified individuals.

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).**

   Yes, Blue Jet Healthcare extends life insurance coverage to its employees as part of the compensatory package as follows:

   Compensatory Package: In addition to life insurance, Blue Jet Healthcare offers a compensatory package that may include benefits such as gratuity, provident fund, and other financial support to the family of a deceased employee.

   ESIC (Employees' State Insurance Corporation) Coverage: Blue Jet Healthcare ensures compliance with ESIC regulations, providing employees with access to medical benefits and compensation in case of work-related injuries, illnesses, or death. The employees are covered under Insurance schemes of the Company.

2. **Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners**

   Blue Jet Healthcare implements an ongoing reconciliation process to ensure compliance with statutory payment requirements across its value chain. Prior to processing purchase order payments, the Company verifies that all value chain partners have fulfilled their respective statutory obligations. In FY 2025-26, no statutory dues were identified among the Company's approved vendors, reflecting the effectiveness of this compliance monitoring mechanism.

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:**

Category	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	
	FY25-26	FY24-25	FY25-26	FY24-25
Employee	0	0	0	0
Worker	0	0	0	0

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)

The Company extends employment opportunities to physically fit employees beyond the standard retirement age. This is facilitated either through Fixed Term Contracts or by engaging such individuals via Third-Party Contracts, ensuring that experienced personnel continue to contribute to the organization while remaining compliant with applicable employment frameworks.

5. Details on assessment of value chain partners:

Category	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	80%
Working Conditions	

6. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners.

The Company has implemented robust precautionary measures to proactively identify and address potential risks across its operations and supply chain. The Company maintains active and ongoing engagement with its vendors to ensure that vendor-related risks are effectively monitored and managed in a timely manner.

The Company's vendor risk management approach operates through a structured process:

- **Risk Identification and Communication:** Identified risks are promptly communicated to the respective vendors, ensuring full transparency and awareness of the concerns requiring attention.
- **Defined Resolution Timelines:** Vendors are assigned a clearly defined timeframe within which they are expected to address and resolve the identified risks, ensuring accountability and timely corrective action.
- **Collaborative Problem-Solving:** In cases where vendors are unable to fully mitigate the identified risks within the stipulated period, the Company works closely and collaboratively with them to identify suitable solutions and implement appropriate remedial measures.
- **Corrective Action Readiness:** The Company remains fully prepared to initiate corrective actions as and when required, ensuring that risks are addressed comprehensively and do not adversely impact operations or stakeholder interests.

This structured and collaborative approach to vendor risk management reflects the Company's commitment to maintaining a resilient, responsible, and compliant supply chain.

IV. 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.

To effectively identify key stakeholder groups, the Company employs a systematic stakeholder identification and mapping process, recognising the importance of building strong, trust-based relationships through transparent and meaningful interactions. This structured approach ensures comprehensive engagement with both internal and external stakeholders, enabling the Company to remain responsive to their evolving needs and expectations.

1. **Internal Stakeholders**

    - **Employees:** As the foundation of the organisation, employees are considered primary stakeholders whose engagement, well-being, and satisfaction are integral to operational success. The Company regularly assesses employee needs and feedback through surveys, team meetings, and performance evaluations, ensuring that their voices are heard and addressed effectively.

2. **External Stakeholders**

    - **Customers:** The Company identifies its customers as key stakeholders, focusing on understanding their needs, preferences, and expectations through market research, customer feedback mechanisms, and satisfaction surveys. This ensures that products and services continue to meet evolving client requirements.

    - **Communities:** The Company actively engages with local communities to understand their concerns and expectations through community meetings, collaborative partnerships, and Corporate Social Responsibility (CSR) initiatives, fostering a positive and sustainable relationship with the communities in which it operates.

    - **Business Partners & Vendors:** These stakeholders are identified and engaged through strategic partnerships and supply chain management processes, ensuring alignment in business objectives, ethical practices, and sustainability standards across the value chain.

    - **Regulatory Bodies:** The Company maintains proactive engagement with regulatory bodies to ensure full compliance with applicable laws and industry standards. This involves continuous monitoring of regulatory developments and active participation in industry forums and consultations.

    - **Government:** Interaction with government entities is essential for policy compliance and advocacy. The Company engages with government stakeholders through industry associations, regulatory submissions, and direct communication channels, ensuring alignment with national policies and legislative requirements.

    - **Shareholders & Investors:** The Company identifies shareholders and investors as critical stakeholders and maintains transparent and regular engagement through financial reports, investor meetings, analyst briefings, and open communication regarding Company performance, strategy, and governance.

The Company continuously reviews and updates its stakeholder identification process to adapt to changing business environments and evolving stakeholder dynamics. This ongoing commitment ensures that the Company remains agile, responsive, and aligned with the diverse needs and expectations of all its key stakeholder groups.

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), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees	No	• Review meets. • Townhall meetings • Employee surveys • Learning and development initiatives • Discussions with senior leaders	Regularly (e.g., monthly)	• Encourage employee engagement and satisfaction • Provide opportunities for feedback and input • Address workplace concerns
Customers	No	• Corporate website • Digital platforms	Continuous (as needed)	• Gather feedback on products and services • Understand needs and preferences • Address complaints and concerns
Business Partners & Vendors	No	• Product/process trainings for new and old partners • Channel partner meets. • Meetings and conferences	Regularly (e.g., monthly)	• Foster collaboration and partnership. • Discuss contracts and agreements. • Address operational issues
Regulatory Bodies	No	• Industry associations • Corporate Presentations • Written Communications • One-to-one meetings	Periodic (as required by regulations)	• Ensure compliance with regulations • Seek guidance on regulatory matters • Provide updates on compliance efforts

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/ No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Shareholders & Investors	No	• Annual General Meetings • Investor conferences • Annual Reports • Investor presentations, • Company announcements • Company website • Media Releases	Annually	• Communicate Company performance and strategy • Address concerns and questions • Solicit feedback and input
Communities	Yes	• Community meetings.	Annually or Periodic (as required)	• Build relationships and trust • Address community concerns • Support community initiatives

Leadership Indicators

1. **Provide the processes for consultation between stakeholders and the Board on economic, environmental, and social topics or if consultation is delegated, how feedback from such consultations is provided to the Board.**

   Blue Jet Healthcare places significant value on stakeholder input across economic, environmental, and social matters, recognising that meaningful engagement is essential to informed decision-making and sustainable business practices.

   The Company's stakeholder consultation process is structured and inclusive, beginning with the active engagement of diverse stakeholder groups through surveys, meetings, and digital platforms to gather comprehensive feedback on key issues and areas of concern. All feedback received is formally acknowledged and systematically reviewed by the relevant departments, who assess its significance, relevance, and potential impact on the Company's operations and strategic priorities.

   This collaborative and transparent consultation approach ensures that stakeholder perspectives are meaningfully integrated into the Company's decision-making processes, reinforcing its commitment to accountability, responsiveness, and sustainable value creation for all stakeholders.

2. **Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes / No). If so, provide details of instances as to how the input received from stakeholders on these topics were incorporated into the policies and activities of the entity.**

   Blue Jet Healthcare acknowledges the importance of stakeholder engagement in addressing environmental and social issues. While formal consultation processes have not yet been established, the Company remains committed to exploring and developing mechanisms to meaningfully integrate stakeholder input into its policies, decision-making processes, and operational activities. This reflects the Company's recognition of stakeholder engagement as a vital component of responsible and sustainable business practices, and its intent to strengthen this aspect of its governance framework going forward.

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

Blue Jet Healthcare is committed to addressing the needs of vulnerable and marginalised groups, with a particular focus on underserved rural communities. Recognising the transformative role of education in driving sustainable social and economic change, the Company actively engages with these communities to gain a deeper understanding of their challenges and develop impactful, meaningful solutions.

A key initiative undertaken by Blue Jet Healthcare in this regard is the funding and development of educational infrastructure in rural regions. By investing in the construction of schools and educational facilities, the Company seeks to improve access to quality education for marginalised groups, empowering individuals with the knowledge, skills, and opportunities necessary to enhance their livelihoods and contribute positively to their communities.

This initiative reflects the Company's broader commitment to corporate social responsibility and its belief that equitable access to education is a fundamental driver of long-term community development and social progress. Through sustained investment and community engagement, Blue Jet Healthcare endeavours to create lasting, meaningful impact in the lives of those who need it most.

V. Principle 5: Businesses should respect and promote human rights

Essential Indicators

1. Employees and workers who have been provided training on human rights issues and policy(ies) of the entity, in the following format:

Category	FY25-26			FY24-25		
	Total (A)	No. of employees / workers covered (B)	% (B/A)	Total (C)	No. of employees / workers covered (D)	% (D/C)
			Employees			
Permanent	197	62	31.47%	166	37	22.29%
Other than permanent	311	142	45.66%	273	136	49.82%
Total Employees	**508**	**204**	**40.16%**	**439**	**173**	**39.41%**
Workers						
Permanent	37	0	18.91%	30	0	0.00%
Other than permanent	36	9	25%	29	0	0.00%
Total Workers	**73**	**16**	**21.91%**	**59**	**0**	**0.00%**

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

Category	FY25-26					FY24-25				
	Total (A)	Equal to Minimum Wage		More than minimum Wage		Total (D)	Equal to Minimum Wage		More than minimum wage	
		No. (B)	%(B/A)	No.(C)	%(C/A)		No.(E)	%(E/D)	No.(F)	%(F/D)
Employees										
Permanent	**197**	Nil	0.00%	**197**	**100.00%**	**166**	Nil	0.00%	**166**	**100%**
Male	167			167	100.00%	141			141	100%
Female	30			30	100.00%	25			25	100%
Other than Permanent	**311**			**311**	**100.00%**	**273**			**273**	**100%**
Male	271			271	100.00%	233			233	100%
Female	40			40	100.00%	40			40	100%
Workers										
Permanent	**37**	Nil	0.00%	**37**		**30**	Nil	0.00%	**30**	**100%**
Male	37			37		30			30	100%
Female	0			0		0			0	0%
Other than Permanent	**36**			**36**		**29**			**29**	**100%**
Male	36			36		29			29	100%
Female	0			0		0			0	0%

3. **Details of remuneration/salary/wages, in the following format:**

a. Median remuneration / wages

Category	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	4	37,500,000	0	Nil
Key Managerial Personnel (KMP)	1	23,547,948	1	3,100,008
Employees other than BoD and KMP	433	650,000	69	1,010,505
Workers	44	653,164	0	Nil

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

	FY25-26	FY24-25
Gross wages paid to females as % of total wages	8.35%	8.08%

Note: The above KPI has been subjected to reasonable assurance by TUV India Pvt Ltd.

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, the Company is committed towards addressing any concerns or grievances raised by its stakeholders. The Human Resources (HR) function head is assigned with the responsibility of addressing and managing human rights issues. In the case where the issues remain unresolved, the same shall be escalated through the leadership hierarchy, ultimately reaching the board for resolution.

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

The Company has established a robust internal mechanism to address grievances related to human rights issues, reflecting its unwavering commitment to prioritising the well-being and dignity of all individuals involved in its operations.

The process is anchored by a comprehensive Human Rights Policy, which is readily accessible to all employees and serves as the foundational framework for addressing human rights concerns. The grievance redressal process operates through a structured escalation mechanism:

Initial Resolution: Employees may raise human rights grievances directly with the Human Resources team for swift and appropriate resolution.

Escalation: If the matter remains unresolved at the HR level, it may be escalated to the Leadership Team and, subsequently, to the Board of Directors for further review and action.

In addition to this escalation process, the Company has established several dedicated mechanisms to ensure comprehensive grievance redressal and stakeholder engagement:

Whistleblower Policy: Encourages employees to report concerns related to unethical practices, fostering a culture of transparency and ethical conduct.

POSH Policy: A dedicated policy and committee are in place to handle grievances related to workplace harassment, ensuring a safe and respectful work environment.

Grievance Redressal Committee: A formal committee established to systematically review and resolve employee grievances.

Works Committee: Facilitates open dialogue between management and employees on matters of mutual concern.

HR Connects and Physical Surveys: Regular HR engagement sessions and surveys are conducted to proactively gather employee feedback, identify concerns, and ensure continuous improvement in workplace practices.

This multi-layered and inclusive approach ensures that all human rights grievances are addressed promptly, fairly, and transparently, reinforcing the Company's commitment to maintaining a respectful and dignified working environment for all.

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

Aspect	FY25-26			FY24-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	0	0	Nil	0	0	Nil
Discrimination at workplace	0	0		0	0	
Child Labour	0	0		0	0	
Forced Labour/ Involuntary Labour	0	0		0	0	
Wages	0	0		0	0	
Other human rights related issues	0	0		0	0	

Note: The above KPI has been subjected to reasonable assurance by TUV India Pvt Ltd.

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

	FY25-26	FY24-25
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of female employees / workers	0%	0%
Complaints on POSH upheld	0	0

Note: The above KPI has been subjected to reasonable assurance by TUV India Pvt Ltd.

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

To safeguard the rights, dignity, and well-being of individuals who raise concerns or lodge complaints related to discrimination or harassment, the Company has implemented a robust and comprehensive framework of protective mechanisms designed to ensure fairness, confidentiality, and accountability at every stage of the process:

- **Confidential Reporting Channels:** The Company provides multiple confidential and secure reporting channels, enabling employees to report incidents of discrimination or harassment without fear of exposure or reprisal. These channels are designed to protect the identity and privacy of the complainant throughout the process. Employees may submit concerns through dedicated email addresses, helplines, or in-person meetings with designated Human Resources personnel, ensuring accessibility and ease of reporting for all individuals.

- **Strict Non-Retaliation Policy:** The Company maintains an absolute zero-tolerance stance on retaliation of any form. Any individual who files a complaint, cooperates in an investigation, or participates in related proceedings is fully protected from adverse consequences. Any violation of this policy is treated with the utmost seriousness and met with immediate and stringent disciplinary action, reinforcing a culture of psychological safety and trust.

- **Fair and Impartial Investigation Process:** All complaints are investigated promptly, thoroughly, and objectively by trained and experienced professionals. Investigations are conducted with complete neutrality and impartiality, ensuring that the rights, interests, and dignity of both the complainant and the accused are respected throughout. The overarching objective is to establish facts accurately and arrive at a fair, just, and unbiased outcome, free from any external influence or prejudice.

- **Confidentiality Throughout the Process:** The Company is firmly committed to maintaining the highest standards of confidentiality in handling all complaints and related proceedings. Sensitive information is disclosed only to individuals directly involved in the resolution process, with stringent safeguards in place to prevent unauthorised access or disclosure. This approach protects the safety and dignity of all parties involved and fosters an organisational culture built on trust, respect, and accountability.

- **Appropriate Disciplinary Action:** Where investigations substantiate instances of discrimination or harassment, the Company takes swift and appropriate corrective action in full accordance with its internal policies and applicable labour laws. Disciplinary measures are determined based on the severity and circumstances of the incident and may include verbal or written warnings, mandatory awareness and sensitivity training, reassignment, suspension, or termination of employment, ensuring that accountability is upheld at all levels of the organisation.

- **Role of Human Resources:** The Human Resources department serves as the primary and dedicated point of contact for all matters pertaining to workplace discrimination and harassment. HR is responsible for receiving and acknowledging complaints, facilitating fair and structured investigations, and providing ongoing support to complainants throughout the resolution process. Additionally, HR ensures that all preventive policies, awareness programmes, and protective measures are consistently communicated, enforced, and embedded across the organisation, fostering a workplace culture of inclusivity, respect, and zero tolerance for discrimination.

This comprehensive, multi-layered framework underscores the Company's unwavering commitment to cultivating a safe, respectful, inclusive, and empowering workplace environment where every individual is treated with dignity, fairness, and equality.

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

Human rights requirements are firmly embedded into all business agreements and contracts entered into with Blue Jet Healthcare, underscoring the Company's commitment to upholding human rights principles across every aspect of its operations. Each agreement incorporates specific and enforceable clauses ensuring compliance with relevant regulatory standards, which encompass fundamental human rights principles and ethical conduct obligations.

These contractual requirements are fully aligned with the Company's Human Rights Policy, reinforcing its unwavering dedication to fostering ethical business practices, promoting dignity and fairness, and ensuring the protection of human rights across all Company operations and throughout its broader value chain. This approach reflects Blue Jet Healthcare's recognition that respect for human rights is not merely a regulatory obligation but a core principle integral to its business philosophy and long-term sustainability.

Assessments of the year

Aspects	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labor	The Company regularly undertakes internal assessment of its facilities to ensure companies compliance with Social Standards/Guidelines.
Forced labor	
Sexual harassment	
Discrimination at workplace	

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

No significant risks or concerns were identified during the assessments conducted during the current financial year; therefore, no corrective actions were deemed necessary at this time.

The Company has standard procedures in place to conduct continuous monitoring and capacity-building initiatives for both internal and external stakeholders across relevant areas. These initiatives enable the Company to proactively gather feedback, identify emerging concerns, and ensure that all stakeholders remain informed and equipped to uphold the Company's human rights and ethical standards. This ongoing commitment reflects Blue Jet Healthcare's dedication to fostering a responsible, transparent, and accountable operating environment across its value chain.

Leadership Indicators

1. **Details of a business process being modified / introduced as a result of addressing human rights grievances/complaints.**

No significant human rights grievances were reported during the current financial year that necessitated any changes to the Company's business operations. The Company remains vigilant and committed to upholding human rights standards across its operations, and is prepared to take appropriate corrective action should any such concerns arise in the future.

2. **Details of the scope and coverage of any Human rights due diligence conducted.**

The Company has established a well-defined Human Rights Policy applicable to both internal and external stakeholders, reflecting its commitment to upholding fundamental human rights principles across all aspects of its operations and value chain.

To date, no complaints or grievances related to human rights have been reported. Consequently, no formal Human Rights Due Diligence process has been necessitated at this stage. However, the Company remains fully committed to the principles enshrined in its Human Rights Policy and is prepared to take prompt and appropriate corrective action to effectively address and mitigate any human rights concerns that may arise in the future, ensuring the protection and respect of human rights for all stakeholders.

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?**

The Company has implemented significant measures to ensure that all its offices and factory facilities are fully accessible to individuals with disabilities, including visitors using wheelchairs. Comprehensive provisions have been put in place to support ease of access and mobility, including ramps, elevators, accessible restrooms, and other necessary infrastructure. These measures reflect the Company's commitment to fostering an inclusive and equitable environment for all individuals, regardless of physical ability.

4. Details on assessment of value chain partners:

Human rights	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	100% of the Company's value chain partners were assessed on the relevant human rights measures through the Vendor Qualification Assessment process. Additionally, these aspects are further reviewed and evaluated through vendor audits wherever applicable, ensuring comprehensive oversight and adherence to human rights standards across the Company's supply chain.
Discrimination at workplace	
Child Labour	
Forced Labour/Involuntary Labour	
Wages	
Others – please specify	

5. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 4 above.

As no significant risks or concerns were reported during FY 2025-26, no corrective action plans were required during the period. However, the Company remains fully committed to taking prompt and appropriate measures to effectively address and mitigate any such concerns, should they arise in the future, ensuring continued compliance and stakeholder confidence.

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

Essential Indicators

1. Details of total energy consumption (in Joules or multiples) and energy intensity:

Parameter	Unit	FY25-26	FY24-25*
From renewable sources (in gigajoules)			
Total electricity consumption (A)	GJ	40836.79	26321.38
Total fuel consumption (B)	GJ	-	-
Energy consumption through other sources (C)	GJ	-	-
Total energy consumption from renewable sources (A+B+C) (GJ)	**GJ**	**40836.79**	**26321.38**
From non - renewable sources (in gigajoules)			
Total electricity consumption (D)	GJ	30279.69	40566.12
Total fuel consumption (E)	GJ	6595.63	254824.63
Energy consumption through other sources (F)	GJ	271868.80	-
Total energy consumption from non - renewable sources (D+E+F) (GJ)	GJ	308744.14	295390.7469
Total energy consumption (A+B+C+D+E+F) (GJ)	**GJ**	**349580.93**	**321712.1272**
Energy intensity per rupee of turnover (Total energy consumption in GJ/ turnover in rupees in Crores)	**GJ/INR**	**0.0000369**	**0.000312**
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) * (Total energy consumed / Revenue from operations adjusted for PPP)	**GJ/USD**	**0.000751**	**0.0064**
Energy intensity in terms of physical output	-	-	-
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-	-

***Note:** The calculations for the previous year have been reviewed and revised. The corrected figures for FY2025 are accordingly reported.

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

Yes. The above KPI has been subjected to reasonable assurance by TUV India Private Limited.

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.**

Blue Jet Healthcare does not fall under the purview of the PAT Scheme.

3. **Provide details of the following disclosures related to water**

Parameter	Unit	FY25-26	FY24-25
Water withdrawal by source (in kiloliters)			
(i) Surface water	KL	-	-
(ii) Groundwater	KL	195266.98	-
(iii) Third party water	KL	-	196689.61
(iv) Seawater / desalinated water	KL	-	-
(v) Others	KL	48827	-
Total volume of water withdrawal (in kiloliters) (i + ii + iii + iv + v)	**KL**	**244093.98**	**196689.61**
Total volume of water consumption (in kiloliters)	**KL**	**233884.37**	**194754.952**
Water intensity per rupee of turnover (Water consumed / turnover)	**KL/INR**	**0.000025**	**0.000019**
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	**KL/USD**	**0.00050**	**0.00039**
Water intensity in terms of physical output	-	-	-
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? (Y/N) If yes, name of the external agency.

Yes. The above KPI has been subjected to reasonable assurance by TUV India Private Limited.

4. **Provide the following details related to water discharged:**

Parameter	Unit	FY25-26	FY24-25
Water discharge by destination and level of treatment (in kiloliters)			
(i) Surface water	KL		
No treatment	KL	-	-
With treatment – please specify the level of treatment	KL	-	-
(ii) Ground water	KL		
No treatment	KL	-	22.41
With treatment – please specify the level of treatment	KL	-	-
(iii) Sea water	KL		
No treatment	KL	-	-
With treatment – please specify the level of treatment	KL	-	-

Parameter	Unit	FY25-26	FY24-25
(iv) Sent to third parties	KL		
No treatment	KL	-	-
With treatment – please specify the level of treatment	KL	-	1914.048
(v) Others	KL	-	
No treatment	KL	-	-
With treatment – please specify the level of treatment	KL	10209.61	-
Total water discharged (in kilolitres)	**KL**	**10209.61**	**1936.46**

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

Yes. The above KPI has been subjected to reasonable assurance by TUV India Private Limited.

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

BlueJet Healthcare has implemented a Zero Liquid Discharge (ZLD) system at its facility to ensure responsible water management and minimise environmental impact. Effluent generated across operations is segregated at source and treated through a comprehensive system comprising primary, secondary, and tertiary treatment stages, followed by a Multiple Effect Evaporator (MEE) for further concentration and recovery. Treated and recovered water is reused within plant utilities, reducing overall freshwater consumption and promoting circular water use across operations. As permitted under the Consent to Operate issued by the Maharashtra Pollution Control Board, a portion of treated effluent is discharged to the Common Effluent Treatment Plant (CETP) for further treatment in compliance with applicable regulatory requirements.

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

Parameter	Unit	FY25-26	FY24-25
NOx	mg/nm3	2.28	14.84
Sox	kg/day	3.76	9.22
Particulate matter (PM)	mg/Nm3	42.33	44.09
Persistent organic pollutants (POP)	tones/ annum	-	-
Volatile organic compounds (VOC)	tones/ annum	-	-
Hazardous air pollutants (HAP)	tones/ annum	-	-
Others – Process Emission (HCL)	mg/Nm3	-	-
Acid Mist	mg/Nm3	-	-

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

Yes. The above KPI has been subjected to reasonable assurance by TUV India Private Limited.

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

Parameter	Unit	FY25-26	FY24-25*
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tons of CO2 equivalent	26166.64	26693.36
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tons of CO2 equivalent	5971.83	8192.10
Total Scope 1 and Scope 2 emission	Metric tons ofCO2 equivalent	32138.47	34885.47
Total Scope 1 and Scope 2 emissions per rupee of turnover (in cr) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	tCO2e/ INR	0.0000339	0.0000339
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (in cr) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	tCO2e/ USD	0.000690	0.000700
Total Scope 1 and Scope 2 emission intensity in terms of physical output	-	-	-
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	-	-	-

***Note:** Scope 1 & Scope 2 calculations for FY 2024–25 have been revised as per the updated methodology.

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

Yes. The above KPI has been subjected to reasonable assurance by TUV India Private Limited.

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

The Company has undertaken targeted initiatives to reduce greenhouse gas emissions and accelerate its transition towards cleaner energy sources. Through the adoption of solar and wind power across its facilities, the Company is progressively reducing its reliance on fossil fuels and lowering the overall carbon footprint of its operations.

Key projects undertaken to reduce GHG emissions include:

- **Solar Power Plant (5.625 MW):** A solar power plant with an installed capacity of 5.625 MW has been commissioned at the Company's facility, reducing dependence on conventional grid electricity and supporting cleaner energy generation.

- **Windmill Installation (3.2 MW):** A windmill with a capacity of 3.2 MW has been installed to further diversify the Company's renewable energy portfolio and reduce dependency on fossil fuels.

- **Boiler Efficiency Monitoring and Automatic Coal Combustion System:** The implementation of a boiler efficiency monitoring system and automatic coal combustion control mechanism has resulted in a 5–8% reduction in emissions, including CO_2, NO_x, and SO_x, through optimised combustion processes and reduced heat losses.

Collectively, these initiatives have delivered measurable outcomes:

- Approximately 57% of the Company's total energy requirements are currently met through renewable energy sources.
- A 28% increase in renewable energy usage has been achieved compared to the previous year, reflecting the Company's accelerating transition towards a cleaner and more sustainable energy mix.

These efforts underscore the Company's steadfast commitment to reducing GHG emissions, enhancing operational efficiency, and embedding sustainability as a core pillar of its long-term business strategy.

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

Parameter	FY25-26	FY24-25
Total waste generated (in metric tons)		
Plastic waste (A)	-	-
E-waste (B)	0.118	-
Bio-medical waste (C)	0.0086	-
Construction and demolition waste (D)		-
Battery waste (E)		-
Radioactive waste (F)		-
Other Hazardous waste. Please specify, if any. (G)		-
Process Residue (G.1)	29.283	30.199
Spent Carbon (G.2)	7.289	7.439
Spent acid (G.3)	76.11	2012.585
ETP Sludge	501.955	61.955
MEE Sludge	59.334	353.977
Concentration or Evaporation Residue	260.17	-
Other Non-hazardous waste generated (H), Metal Scrap	116.06	0.07
Total (A+B + C + D + E + F + G + H)	**1050.33**	**2466.23**
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations) (In INR)	**0.0000001**	**0.0000002**
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (In Cr) (Total waste generated / Revenue from operations adjusted for PPP)	**0.0000023**	**0.0000049**
Waste intensity in terms of physical output	**-**	**-**
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 tons)

Category	FY25-26	FY24-25
(i) Recycled	578.065	-
(ii) Re-used	116	-
(iii) Other recovery operations	-	-
Total	**694.06**	**-**

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

Category of waste	FY25-26	FY24-25
(i) Incineration:	13.262	37.645
(ii) Landfilling	319.49	415.99
(iii) Other disposal operations	23.43	2012.59
Total	**356.18**	**2466.23**

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

Yes. The above KPI has been subjected to reasonable assurance by TUV India Private Limited.

10. **Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes.**

The Company maintains a comprehensive and structured waste management system across all its establishments, aimed at minimising waste generation, promoting resource recovery, and ensuring safe and compliant disposal in accordance with applicable environmental regulations. Waste generated during manufacturing and utility operations is segregated at source into hazardous and non-hazardous categories. Hazardous waste streams — including process residue, spent carbon, ETP sludge, and MEE salts — are stored in designated areas and disposed of through Pollution Control Board authorised facilities.

The Company holds valid membership with Mumbai Waste Management Limited for the scientific treatment and disposal of hazardous waste, and routes select waste streams to approved pre-processors and co-processors for resource recovery and energy utilisation. Non-hazardous waste — including plastic, paper, electronic waste, and scrap — is handed over to authorised recycling and disposal agencies in compliance with applicable Solid Waste Management Rules.

The Company adopts a proactive approach to reducing the use of hazardous and toxic chemicals across its products and manufacturing processes — continuously evaluating safer alternative materials and processes, implementing stringent controls for chemical handling, storage, and disposal, and promoting responsible inventory management and adherence to SOPs to minimise chemical losses and waste generation.

Process optimisation and improved reaction efficiencies are pursued on an ongoing basis to reduce waste at source. A high-capacity effluent treatment plant is operational at the manufacturing facility, ensuring that process water is treated to prescribed standards prior to discharge or reuse. The Company tries to have solvent and material recovery and reuse wherever technically feasible, fostering circular resource utilisation across its operations and reinforcing its commitment to sustainable and responsible manufacturing practices. Regular monitoring, internal audits, and compliance reviews ensure ongoing alignment with regulatory requirements and the Company's sustainability objectives.

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:**

All Company facilities are located within designated industrial zones and have been established in compliance with applicable environmental and land use regulations. No ecologically sensitive areas, protected habitats, or biodiversity-significant zones are present in the surrounding vicinity of any operational site — underscoring the Company's commitment to environmentally responsible facility siting and land stewardship.

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
The Company did not conduct any environmental impact assessment in the current financial year.					

13. **Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India, such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format:**

Yes, the Company has remained fully compliant with all applicable environmental laws, regulations, and guidelines. No instances of non-compliance have been reported during the current financial year.

Leadership Indicators

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:

(i) Name of the area: NA

(ii) Nature of operations: NA

(iii) Water withdrawal, consumption, and discharge in the following format:

Parameter	FY25-26	FY24-25
Water withdrawal by source (in kiloliters)		
(i) Surface water	All company facilities are situated within designated industrial zones, and the company does not source water from any water-stressed areas	
(ii) Groundwater		
(iii) Third party water		
(iv) Seawater / desalinated water		
(v) Others		
Total volume of water withdrawal (in kiloliters)		
Total volume of water consumption (in kiloliters)		
Water intensity per rupee of turnover (Water consumed / turnover)		
Water intensity (optional) – the relevant metric may be selected by the entity		
Water discharge by destination and level of treatment (in kiloliters)		
(i) T o Surface water	All company facilities are situated within designated industrial zones, and the company does not source water from any water-stressed areas	
No treatment		
With treatment – please specify level of treatment		
(ii) To Groundwater		
No treatment		
(iii) To Sea Water		
With treatment – please specify level of treatment		
No treatment		
With treatment – please specify level of treatment		
(iv) Sent to third parties		
No treatment		
With treatment – please specify level of treatment		
(v) Others		
No treatment		
With treatment		
Total water discharged (in kiloliters)		

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

No independent assessment has been conducted; however, all required statutory and internal audits are performed periodically.

2. **Please provide details of total Scope 3 emissions & its intensity, in the following format:**

Parameter	Unit	FY25-26	FY24-25
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tons of CO2 equivalent	49529.68	The company does not currently track its Scope 3 emissions; however, efforts are underway to establish the necessary systems for tracking, recording, and maintaining Scope 3 emission data in the future.
Total Scope 3 emissions per rupee of turnover	Metric tons of CO2 equivalent (tCO2e/INR)	0.0000052	
Total Scope 3 emission intensity (optional) – PPP INR	Metric tons of CO2 equivalent tCO2e	0.000106	

Note: FY 2025–26 is the first year of reporting Scope 3 emissions. The Scope 3 inventory includes Category 1 (Purchased Goods and Services), Category 2 (Capital Goods), Category 5 (Waste Generated), Category 6 (Business Travel), and Category 7 (Employee Commuting). The Company is developing its data infrastructure to improve the collection and reporting of Scope 3 emissions.

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

No independent assessment has been conducted; however, all required statutory and internal audits are performed periodically.

3. **With respect to the ecologically sensitive areas reported at Question 11 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.**

   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:**

S. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Installation of Scrubber Systems for Air Emission Control	BJHL has installed advanced wet scrubber systems in process plants to control acidic gases and particulate emissions generated during manufacturing operations. The scrubbers use suitable scrubbing media to absorb and neutralize gaseous pollutants before releasing the treated gases through stacks. The systems are integrated with proper monitoring and maintenance practices to ensure efficient performance and compliance with regulatory standards.	The installation of scrubbers has significantly reduced air pollutant emissions such as acidic vapors and particulate matter, ensuring emissions remain within permissible regulatory limits. This initiative has improved workplace air quality, minimized environmental impact, and strengthened compliance with environmental regulations.

S. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
2	Installation of Acoustic Enclosures for DG Sets	BJHL has installed acoustic enclosures for all Diesel Generator (DG) sets to control noise levels during operation. These enclosures are designed as per regulatory standards and are equipped with sound-absorbing materials to minimize noise emissions. The DG sets are also regularly maintained to ensure efficient performance and compliance with applicable environmental and safety norms.	The initiative has significantly reduced noise levels in and around the plant premises, ensuring compliance with permissible noise standards. It has also improved the working environment for employees and minimized disturbance to surrounding areas.
3	Implementation of Zero Liquid Discharge (ZLD) Infrastructure	BJHL has established a comprehensive Zero Liquid Discharge (ZLD) system to ensure responsible management of industrial effluent. The system includes segregation of effluent streams followed by primary, secondary, and tertiary treatment, and further concentration through a Multiple Effect Evaporator (MEE). The facility enables recovery of treated water for reuse in plant utilities	The ZLD system has significantly reduced liquid waste discharge and enhanced water conservation through reuse of treated water within the plant. This initiative has strengthened compliance with environmental regulations and minimized the environmental impact of effluent generation.
4	Installation of Renewable Energy Sources (Solar & Wind)	Blue Jet Healthcare Limited has undertaken initiatives to increase the share of renewable energy in its overall energy consumption. The company is installing a 5.6 MW solar power plant at Patur Village, Akola, and a 3.2 MW wind power project at Sangli to generate clean and sustainable energy for its operations. These renewable energy installations will support the company's efforts to reduce dependence on conventional fossil-fuel-based power.	The initiative will contribute to reduction in greenhouse gas emissions and carbon footprint while promoting the use of clean energy. It will also improve the share of renewable energy in the company's energy mix and support BJHL's commitment towards sustainable and environmentally responsible operations.

S. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
5	ISO 50001 Energy management system implementation and certification	Blue Jet Healthcare Limited has implemented and obtained certification for the Energy Management System in accordance with ISO 50001. The system establishes a structured framework for monitoring, controlling, and improving energy performance across plant operations. It includes regular energy performance reviews, identification of energy-saving opportunities, and implementation of energy efficiency measures in utilities and process equipment.	Implementation of the Energy Management System has improved energy efficiency across operations, optimized energy consumption, and enhanced monitoring of energy performance. This initiative contributes to reduction in energy intensity and supports the company's efforts to minimize greenhouse gas emissions and promote sustainable operations.
6	Installation of Energy Efficient LED Lighting and Illumination Monitoring	Blue Jet Healthcare Limited has replaced conventional lighting systems with energy-efficient LED lighting across plant areas, utilities, and office facilities. The company also carries out periodic illumination monitoring to ensure adequate lighting levels as per workplace safety and operational requirements while optimizing energy consumption.	The initiative has resulted in significant reduction in electricity consumption associated with lighting systems, improved illumination levels for safe working conditions, and enhanced overall energy efficiency within the facility. This contributes to reduction in energy intensity and supports the company's sustainability objectives.
7	Regular Monitoring of Stack Emissions	Blue Jet Healthcare Limited conducts periodic monitoring of stack emissions from boilers, DGs, and other emission sources through approved laboratories. Parameters such as particulate matter (TPM), NOx, SO_2, and other relevant pollutants are monitored to ensure compliance with regulatory standards. The monitoring results are reviewed internally and corrective actions are implemented wherever required to maintain emission levels within permissible limits.	Regular monitoring enables the company to track air emission performance, ensure compliance with applicable environmental regulations, and implement timely corrective measures. This practice helps in minimizing environmental impact and strengthening BJHL's commitment to responsible environmental management.

S. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
8	Disposal of Hazardous Waste through Co-processing	Blue Jet Healthcare Limited has adopted co-processing of selected hazardous waste streams through authorized cement plants and approved pre-processor/co-processors. In this process, suitable hazardous waste is utilized as an alternative fuel or raw material in cement kilns under regulatory approvals. This approach ensures environmentally sound management of waste while reducing dependency on conventional disposal methods such as landfill or incineration.	Co-processing enables recovery of energy and resources from hazardous waste, thereby reducing the quantity of waste sent for landfill or incineration. This initiative supports circular economy principles, minimizes environmental impact, and ensures compliance with applicable environmental regulations.
9	Installation of E-Soft Water System for Cooling Tower	Blue Jet Healthcare Limited has installed an E-Soft water treatment system for the cooling tower to maintain water quality and control scaling and hardness in circulating cooling water. The system helps in improving the efficiency of heat exchange equipment and reduces the need for chemical dosing in the cooling water system.	The initiative has improved cooling tower performance and reduced scaling in pipelines and heat exchangers. It also helps in optimizing water consumption, reducing chemical usage, and improving overall resource efficiency in utility operations.
10	Installation of Vulcan Anti-Rust System for Cooling Tower and Chiller Piping	Blue Jet Healthcare Limited has installed a Vulcan Anti-Rust system in the cooling tower and chiller piping network. The system works on an impulse-based electronic technology that prevents formation of scale and corrosion on the internal surfaces of pipelines. By altering the crystallization behavior of dissolved minerals in water, the system helps in minimizing scale deposition without the need for excessive chemical treatment.	The system helps in preventing scaling and corrosion in pipelines and heat exchange equipment, thereby improving operational efficiency and extending the service life of utility infrastructure. It also reduces chemical consumption and maintenance requirements while supporting efficient water management practices.

S. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
11	Recovery of Useful Resources from Effluent Streams	Blue Jet Healthcare Limited has implemented systems to recover valuable resources from effluent streams generated during manufacturing operations. Through process optimization and treatment infrastructure such as effluent segregation, treatment units, and evaporation systems, recoverable materials and water are separated and reused wherever technically feasible. This approach helps in maximizing resource utilization while minimizing waste generation.	The initiative has enabled recovery and reuse of valuable resources and treated water, thereby reducing raw material consumption and minimizing environmental impact. It also contributes to reduction in effluent load and supports sustainable manufacturing practices.

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

The Company has implemented a comprehensive Business Continuity and Disaster Management Plan to ensure organisational resilience in the face of potential disruptions, including natural disasters, cyber incidents, and pandemics. This plan reflects the Company's proactive commitment to safeguarding its operations, workforce, and stakeholder interests under all circumstances.

The plan is underpinned by a thorough risk assessment and business impact analysis, enabling the Company to identify critical operations, assess vulnerabilities, and prioritise recovery efforts effectively. Key components of the plan include:

Data Security and Remote Operations: Secure data backup mechanisms and remote work capabilities are in place to ensure operational continuity and the protection of critical information assets during disruptions.

Communication Protocols: Clear and structured communication frameworks have been established to ensure timely and accurate information dissemination to all relevant stakeholders during emergency situations.

Emergency Response Procedures: Comprehensive procedures covering evacuation plans, employee safety measures, and operational continuity protocols are defined to ensure swift and coordinated responses to emergencies.

IT Disaster Recovery Integration: The plan is fully integrated with IT disaster recovery efforts, with clearly defined Recovery Time Objectives (RTO) and Recovery Point Objectives (RPO) to minimise downtime and data loss, ensuring the rapid restoration of critical systems and processes.

Regular Testing and Updates: The plan is periodically tested through structured drills and simulations to assess its effectiveness and identify areas for improvement. It is continuously updated to reflect evolving risks, emerging threats, and changing business needs.

This proactive and structured approach ensures that the Company is well-equipped to maintain essential business functions, protect its workforce, and continue delivering value to its stakeholders during periods of disruption or crisis.

6. **Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard?**

   The Company acknowledges the critical role of its value chain partners and recognises the potential for significant environmental impacts arising from their operations. As part of its commitment to responsible sourcing and sustainable supply chain management, the Company remains vigilant in identifying, monitoring, and addressing any adverse environmental impacts that may arise across its value chain.

   The Company's approach to managing environmental risks within its supply chain is guided by the following key principles:

   Environmental Impact Assessments: Systematic evaluation of potential environmental risks associated with value chain partners to ensure proactive identification and mitigation of adverse impacts.

   Supplier Selection Criteria: Environmental performance and compliance are considered integral factors in the supplier selection and onboarding process, ensuring alignment with the Company's sustainability objectives.

   Proactive Engagement: The Company maintains ongoing dialogue with its value chain partners to promote environmental awareness, encourage best practices, and support continuous improvement in environmental performance.

   Corrective Action Mechanism: In the event that a significant environmental risk is identified, the concerned supplier is expected to undertake immediate corrective action. Failure to comply may result in the discontinuation of the business relationship, underscoring the Company's firm commitment to environmental responsibility.

   This approach reflects alignment with globally recognised best practices in responsible sourcing and supply chain management. Notably, no significant adverse environmental impacts have been observed to date across the Company's value chain, and accordingly, no mitigation measures have been deemed necessary at this stage.Although, no significant adverse environmental impacts have been observed to date; therefore, no mitigation measures have been deemed necessary at this stage.

7. **Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts.**

   As an integral part of our governance, 100% of our value chain partners are assessed on multiple parameters, including environmental aspects, through our vendor qualification and audit processes. Our internal assessments for FY 2025-26 concluded that no significant adverse environmental impacts were present within our value chain, and therefore, a separate independent assessment was not deemed necessary for the reporting period.

8. **How many green credits have been generated or procured:**

   a. **By the listed entity:** None

   b. **By the top ten (in terms of value of purchases and sales, respectively) value chain partners:** The Company has not ascertained the green credits generated or procured by its value chain partners.

VII. 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.**

Blue Jet Healthcare is a member of four national trade and industry chambers.

b. **List the top 10 trade and industry chambers/ associations (determined based on the total members of such a body) the entity is a member of/ affiliated to.**

Sl. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	DGFT(Director General of Foreign Trade)	National
2	Chemexcil	National
3	Bombay Chamber of Commerce	State
4	Export Inspection Agency	National

Note : As a member of DGFT, Chemexcil, the Bombay Chamber of Commerce, and the Export Inspection Agency, BlueJet is actively engaged with industry-level platforms that provide guidance on responsible trade, regulatory compliance, quality standards, and evolving sustainability expectations across export markets. These memberships reflect the Company's awareness of emerging ESG requirements in global markets and support its commitment to responsible business conduct.

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.**

Dring FY 2025-26, the company did not own or acquire any intellectual properties based on traditional knowledge, and therefore no benefits were derived or shared from such assets.

Leadership Indicators

1. **Details of public policy positions advocated by the entity:**

Sl. No.	Public policy advocated	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others – please specify	Web Link, if available
The Company does not currently take public policy positions or engage in policy advocacy. All interactions with trade associations and industry bodies are conducted in accordance with the Company's Code of Conduct Policy, which sets the highest standards of business ethics, integrity, and compliance with applicable laws and regulations across all operations and external engagements.				

VIII. 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.**

The Company has not undertaken any projects in the current financial year that require a Social Impact Assessment (SIA). Therefore, no SIA study has been conducted.

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

   The Company has not undertaken any projects in the current financial year that require Rehabilitation and Resettlement (R&R).

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

   Blue Jet Healthcare has established a comprehensive grievance redressal mechanism to effectively address and resolve complaints from both internal and external stakeholders. This policy ensures that grievances are dealt with in a timely, transparent, and accountable manner, facilitating a seamless process for expressing concerns and seeking resolution.

   Mechanisms to Receive and Redress Grievances

   The grievance redressal procedure involves several steps to ensure that each complaint is handled efficiently and fairly:

   1. **Grievance Identification:** Stakeholders are encouraged to submit their grievances through dedicated channels, including phone, email, and post. Once a grievance is received, it is promptly acknowledged by the designated authority.

   2. **Preliminary Assessment:** Upon receipt of the grievance, the designated Point of Contact (PoC) assesses its nature and severity to determine the appropriate course of action. This helps in identifying whether the grievance requires an immediate resolution or further investigation.

   3. **Redressal Procedure Initiation:** At the initial stage, Blue Jet Healthcare attempts to resolve grievances through informal discussions or mediation. If the issue remains unresolved, a formal grievance procedure is initiated, involving further investigation and assessment by the designated committee.

   4. **Decision Making and Implementation of Actions:** The grievance is reviewed by a designated panel, which determines an action plan based on the findings. Any necessary corrective actions or resolutions are then implemented in a timely manner.

   5. **Follow-up and Monitoring:** Once actions have been implemented, regular follow-up is conducted to ensure that all decisions are being carried out and that the desired outcomes are achieved. The case is only closed once all necessary actions have been completed and the stakeholder's concerns have been satisfactorily addressed.

   6. **Regular Updates to Complainants:** Throughout the process, stakeholders receive regular updates on the status of their complaints. These updates are crucial to maintaining transparency, ensuring that complainants are aware of the steps being taken and the progress of their case. This ongoing communication helps build trust and confidence in the grievance redressal system.

   7. **Anonymity and Rejection of Frivolous Grievances:** Blue Jet Healthcare respects the anonymity of stakeholders who wish to remain anonymous when submitting complaints. Any frivolous or baseless grievances are promptly rejected, with reasons for rejection provided to ensure fairness and clarity.

   8. **Resolution Timelines:** Efforts are made to resolve all grievances within 60 days of registration. For investor-related grievances, Blue Jet Healthcare adheres to the timelines specified by regulatory authorities, including SEBI and the Ministry of Corporate Affairs, ensuring compliance with all legal and regulatory standards.

      This grievance redressal policy not only aims to address issues effectively but also ensures that every complaint is treated with respect, transparency, and diligence.

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

	FY25-26	FY24-25
Directly sourced from MSMEs/ small producers	6.57%	5.90%
Sourced directly within India	48.47%	57.04%

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	FY25-26	FY24-25
Rural	9.63%	10.05%
Semi-urban	47.49%	46.82%
Urban	37.63%	39.09%
Metropolitan	5.26%	4.04%

Note: The above KPI has been subjected to reasonable assurance by TUV India Pvt Ltd.

Leadership Indicators

1. Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments (Reference: Question 1 of Essential Indicators above):

No social impact assessment was conducted in the current year; thus, the question is not applicable.

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

The Company has not undertaken CSR projects in designated Aspirational Districts during the reporting period.

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

The Company has not established a formal procurement policy at this stage.

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

Not Applicable

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

Not Applicable

4. Details of the benefits derived and shared from the intellectual properties owned or acquired by your entity (in the current financial year), based on traditional knowledge:

During the current financial year, the company did not own or acquire any intellectual properties based on traditional knowledge, and therefore no benefits were derived or shared from such assets.

5 Details of corrective actions taken or underway, based on any adverse order in intellectual property related disputes wherein usage of traditional knowledge is involved.

Not Applicable

6. **Details of beneficiaries of CSR Projects:**

As part of its commitment to corporate social responsibility, the Company has dedicated 100% of its CSR expenditure towards initiatives focused on education, vocational skill development, healthcare, support for senior citizens, and environmental sustainability through plantation activities, with marginalized and vulnerable communities being the 100% beneficiaries of these programmes. These initiatives are aimed at improving access to quality education and healthcare, enhancing livelihood opportunities through skill development, supporting the well-being of elderly individuals, and contributing to environmental conservation, thereby creating sustainable social impact.

IX. 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.**

Blue Jet Healthcare, operating as a B2B organisation, has established efficient and transparent mechanisms for receiving, managing, and resolving client feedback and complaints. The Company offers multiple accessible communication channels, including client support lines, dedicated email contacts, and online feedback forms, to facilitate prompt and seamless communication. Trained client service representatives are available to address and resolve concerns swiftly, ensuring consistent client satisfaction and fostering strong, long-term business relationships.

Stakeholder engagement is further strengthened through a diverse range of platforms and initiatives, including feedback surveys, relationship managers, seminars, conferences, social media interactions, and one-on-one meetings. Stakeholders may also refer to the Company's Grievance Redressal Policy, available on its website, to formally register their concerns and understand the redressal process.

The grievance redressal framework follows a structured and accountable procedure comprising the following stages:

Identification & Acknowledgement: Grievances are received and formally acknowledged by the designated authority upon submission.

Assessment: An initial assessment is conducted to determine the nature, validity, and severity of the complaint.

Resolution: Informal resolution is attempted at the outset through discussion or mediation. If the matter remains unresolved, a formal investigation is initiated, and a designated panel conducts a thorough review to determine appropriate corrective actions.

Implementation & Follow-up: Corrective actions are implemented in a timely manner, with regular updates provided to the complainant and follow-ups conducted until the issue is fully and satisfactorily resolved.

Anonymous complaints are handled with full respect for confidentiality, and frivolous grievances are addressed with due clarity and transparent reasoning. All grievances are targeted to be resolved within 60 days, with investor-related complaints handled in strict adherence to applicable regulatory timelines. This structured, transparent, and fair approach ensures that all feedback and concerns are addressed with the highest level of diligence and accountability.

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	100%
Safe and responsible usage	100%
Recycling and/or Safe Disposal	100%

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

	FY25-26		Remarks	FY24-25		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	-	0	0	-
Advertising	0	0	-	0	0	-
Cyber-security	0	0	-	0	0	
Delivery of essential services*	0	0	-	0	0	-
Restrictive Trade Practices	0	0	-	0	0	-
Unfair Trade Practices	0	0	-	0	0	-
Others	-	-	-	-	-	-

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

Aspect	Number	Reason for Recall
Voluntary recall /Mock recall	1	A mock recall trial was conducted to assess the robustness of the system.
Forced recall	Nil	

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

Yes, the Company has established a comprehensive framework and policy addressing cybersecurity and data privacy risks, reflecting its commitment to safeguarding sensitive information and maintaining stakeholder trust. The policy is readily accessible on the Company's intranet, ensuring ease of reference and promoting internal compliance across the organisation.

The Company has adopted the ISO/IEC 27001 framework for Information Security Management Systems (ISMS), as the foundation of its cybersecurity and data privacy practices. This framework provides a structured approach to managing sensitive information, ensuring that data confidentiality, integrity, and availability are maintained at all times.

In addition, a formal Risk Management Policy has been developed and implemented to proactively identify, assess, and mitigate potential risks across operations, ensuring organisational resilience and preparedness against evolving threats..

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.**

   No instances have been recorded during the current financial year relating to advertising, delivery of essential services, cybersecurity and data privacy of customers, product recalls, or regulatory penalties concerning product and service safety. Accordingly, no corrective actions have been required or undertaken during this period.

   However, the Company has robust procedures and comprehensive contingency plans in place to effectively address such events, should they arise in the future. These measures are designed to ensure the protection of stakeholder interests, maintain operational continuity, and uphold full compliance with all applicable regulatory requirements..

7. **Provide the following information relating to data breaches:**

   a. **Number of instances of data breaches:** No instances of data breaches in FY2025-26

   b. **Percentage of data breaches involving personally identifiable information of customers:** NA

   c. **Impact, if any, of the data breaches:** NA

Leadership Indicators

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

   Information about the Company's products and services is available through the following channels:

   - Company Website: https://bluejethealthcare.com/
   - Product Brochures
   - Guidance Manuals and User Documentation

   These platforms provide comprehensive and detailed insights, enabling customers to make well-informed decisions and utilise the Company's products effectively and responsibly.

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

   The Company is committed to ensuring full regulatory compliance by actively promoting the safe and responsible use of its products. Stakeholder education remains a key focus, with clear instructions, warnings, and usage guidelines provided directly on product packaging and labels to ensure accessibility at the point of use.

   In addition to on-product information, the Company further reinforces safe usage practices through a range of supplementary communication channels, including brochures, user manuals, digital platforms, and customer service channels. This multi-faceted approach ensures that all relevant stakeholders are adequately informed and equipped to handle, use, and dispose of products in a safe and responsible manner.

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

The Company has implemented a robust communication framework to ensure that consumers are promptly informed of any potential risks related to the disruption or discontinuation of essential services. This framework leverages multiple proactive communication channels, including email notifications, SMS alerts, and real-time updates via the Company's official website, to maximise outreach and facilitate the timely dissemination of critical information.

In line with industry best practices, this multi-channel approach reinforces transparency, strengthens consumer confidence, and ensures that stakeholders remain well-informed at all times. Notably, during FY 2025-26, there were no reported instances of major service disruptions or discontinuations, reflecting the Company's continued operational resilience and commitment to uninterrupted service delivery.

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.

Blue Jet Healthcare Limited specialises in the manufacturing of Integrated Contrast Media Intermediates, Saccharin and its salts, and niche Pharmaceutical Intermediates and Active Pharmaceutical Ingredients (APIs). Operating under a B2B business model, the Company supplies products that serve as intermediates for pharmaceutical companies, agrochemical manufacturers, and FMCG firms, which utilise these inputs in the development of their respective final products.

While the Company ensures full compliance with all applicable local regulatory requirements, it goes beyond mandatory obligations by providing customers with comprehensive product-related documentation, including:

Technical Documentation: Detailed chemical specifications and product profiles to support informed and accurate usage by clients.

Usage and Safety Guidelines: Clear instructions on product handling, management, and disposal to promote safe and responsible use across the value chain.

Quality Assurance Records: Comprehensive documentation of quality checks conducted, certifications obtained, and approvals achieved, ensuring transparency and reinforcing confidence in product integrity.

This commitment to providing thorough product information reflects the Company's dedication to maintaining the highest standards of quality, safety, and customer support throughout its operations.

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)

Blue Jet Healthcare operates in the B2B space and does not conduct formal consumer satisfaction surveys. However, as an integral part of its client engagement process, prospective clients carry out detailed site visits and audits prior to awarding business. The feedback and observations received during these evaluations provide valuable insights that enable the Company to continuously enhance its systems, processes, and overall operational standards, ensuring alignment with client expectations and industry best practices.

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INDEPENDENT ASSURANCE STATEMENT

To,
The Directors and Management
Blue Jet Healthcare Limited (BJHL),
701, 702, 7th Floor, Plot No. 1 & 2,
Bhumiraj Costarica, Sector 18,
Sanpada, Mumbai - 400705.

Blue Jet Healthcare Limited (hereafter 'BJHL') commissioned TUV India Private Limited (TUVI) to conduct independent external assurance of BRSR Core disclosures (*Nine attributes as per Annexure I - Format of BRSR Core*), *KPIs of BRSR Core placed under (Annexure II- BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING FORMAT)* following the *(BRSR Core –Framework for assurance and ESG disclosures for value chain* stipulated in SEBI *circular SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122, Para 6 & Annexure II, dated 12/07/2023 and Industry Standards on Reporting of BRSR Core, circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177, dated 20/12/2024* and the *MASTER CIRCULAR: HO/49/14/14(7)2025-CFD-POD2/I/3762/2026, Last updated on: January 30, 2026*). BJHL developed Business Responsibility and Sustainability Report (hereinafter 'the BRSR') for the period April 01, 2025 to March 31, 2026. The BRSR is based on the National Guidelines on Responsible Business Conduct (NGRBC), *SEBI circular: SEBI/HO/CFD/CMD-2/P/CIR/2021/562, dated 10/05/2021* followed by the *notification number SEBI/LAD-NRO/GN/2023/131, dated 14/06/2023* pertaining to BRSR requirement. This engagement was conducted as a reasonable assurance engagement in accordance with ISAE 3000 (Revised) and is specifically aligned with the SEBI BRSR Core – Framework for Assurance and ESG Disclosures for Value Chain, as stipulated under SEBI Circular SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 and the Industry Standards on Reporting of BRSR Core.

Applicable Assurance Criteria

The assurance engagement was conducted against the following applicable assurance criteria:

i. BRSR Core Key Performance Indicators (KPIs) as prescribed under Annexure I – Format of BRSR Core
ii. SEBI Circular SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated 12 July 2023
iii. *Industry Standards on Reporting of BRSR Core*
iv. BJHL's internal data definitions, measurement protocols, and calculation methodologies applied consistently for the reporting period

These criteria were applied to assess the completeness, accuracy, consistency, and reliability of the BRSR Core disclosures.

Management's Responsibility

BJHL developed the BRSR's content pertaining to the Core disclosures (Nine attributes as per Annexure I - Format of BRSR Core). BJHL's management holds responsibility for the collection, analysis, and disclosure of the information presented in both the BRSR (web-based and print versions). This includes maintaining the integrity of the associated website and ensuring that all disclosed information is accurate, complete, and aligned with the applicable criteria outlined in the BRSR requirements, and is free from intended or unintended material misstatements. Furthermore, BJHL is accountable for the archiving, storage, and reproduction of the reported data and information, and for making it available to stakeholders and regulators upon request.

Scope and Boundary

The scope of work includes the assurance of the following *Nine attributes as per Annexure I - Format of BRSR Core* disclosed in the BRSR report. The BRSR core requirements encompass essential disclosures pertaining to organization's Environmental, Social and Governance (ESG). In particular, the assurance engagement included the following:

i. Review of *Nine attributes as per Annexure I - Format of BRSR Core* submitted by BJHL *(refer Annexure-1 of this statement)*,
ii. Evaluation of the quality, completeness, and consistency of disclosures
iii. Review of evidence (on a random samples) for all nine attributes and its KPI
iv. KPI-level verification of supporting evidence using a risk-based and judgmental sampling approach, including review of data from selected sites, functions, and data owners

Sampling was designed to provide reasonable assurance at the **individual KPI level**, taking into consideration inherent risk, estimation uncertainty, and data materiality.

.The reporting boundaries include three manufacturing facilities and one corporate office. The boundary includes manufacturing facility at Ambernath, Shahad and Mahad. Site selection for onsite verification was performed using a risk-based sampling approach considering materiality of operations, contribution to reported KPIs, operational complexity, historical performance, and accessibility of supporting records. Based on this assessment, Ambernath

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manufacturing facility and Corporate Office were selected for detailed onsite verification. Set of on-site and remote verifications were conducted at -

Onsite Verification

1. Blue Jet Healthcare Limited, Unit II, Plot No. B-12, C-4, E-2, MIDC, Industrial Area, Chemical Zone, Ambernath (w) – 421501 for dates 10th April 2026.

Remote Verification

1. Blue Jet Healthcare Limited, 701, 702, 7th Floor, Plot No. 1 & 2,Bhumiraj Costarica, Sector 18,Sanpada, Mumbai - 400705, India for dates 18th June 2026

Desktop Review

1. Blue Jet Healthcare Limited, Unit I, 3/2, Milestone, Kalyan Murbad Road, Village Varap, P.O. Box No. 5, Shahad-421103
2. Blue Jet Healthcare Limited, Unit III, K-4/1, Additional MIDC road, Mahad Industrial Area, Mahad – 402309

Limitations

TUVI did not perform any assurance procedures on the prospective information disclosed in the Report, including targets, expectations, and ambitions. Consequently, the current scope of assurance is limited to organizational (operational) boundary disclosures and does not include value chain KPIs. The organization is in the process of defining a phased roadmap for value chain inclusion in line with SEBI BRSR requirements. During the assurance process, TUVI did not come across any limitation to the agreed scope of the assurance engagement. TUVI did not verify any ESG goals and claims through this assignment. TUVI verified data on a sample basis; the responsibility for the authenticity of data entirely lies with BJHL. Any dependence of person or third party may place on the BRSR Report is entirely at its own risk. TUVI has taken reference of the financial figures from the audited financial reports and financial figures are not assured under this engagement. BJHL will be responsible for the appropriate application of the financial data. The application of this assurance statement is limited w.r.t *SEBI circular SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122, dated Jul 12, 2023 and Industry Standards on Reporting of BRSR Core, circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177, dated 20/12/2024)*. This assurance statement does not endorse any environmental and social claims (related to the product, manufacturing process, packaging, disposal of product etc.) as well as advertisements by the reporting organization. TUVI does not permit use of this statement for Greenwashing or misleading claims. This assurance statement has been prepared solely to meet the requirements of SEBI BRSR Core assurance and shall not be used or relied upon for any other purpose.

TUVI's Responsibility

TUVI's responsibility in relation to this engagement is to perform a reasonable level of assurance and to express a conclusion based on the work performed. Our engagement did not include an assessment of the adequacy or the effectiveness of BJHL's strategy, management of ESG-related issues or the sufficiency of the Report against BRSR reporting principles, other than those mentioned in the scope of the assurance. TUVI's responsibility regarding this verification is in reference to the agreed scope of work, which includes assurance of non-financial quantitative and qualitative information (*Nine attributes as per Annexure I - Format of BRSR Core*) disclosed by BJHL. Reporting Organization is responsible for archiving the related data for a reasonable time period. The intended users of this assurance statement are the management of 'BJHL'. The data is verified on a sample basis, the responsibility for the authenticity of data lies with the reporting organization. Reporting Organization is responsible for archiving the related data for a reasonable time period. TUVI expressly disclaims any liability or co-responsibility 1) for any decision a person or entity would make based on this assurance statement and 2) for any damages in case of erroneous data is reported. This assurance engagement is based on the assumption that the data and information provided to TUVI by BJHL are complete and true.

Assurance Methodology

TUV India Private Limited (TUVI) adopted a risk-based assurance methodology, which included understanding the ESG data systems of Blue Jet Healthcare Limited (BJHL), identifying key risks, performing document reviews, conducting interviews, and verifying data samples. Sampling was judgmental and risk-based to obtain sufficient and appropriate evidence to support a reasonable assurance conclusion.

In doing so:
a) TUVI examined and reviewed documents, data, and other information made available by BJHL for the nine non-financial attributes as per Annexure I – BRSR Core format.
b) TUVI conducted interviews with key personnel, including data owners and decision-makers across functions.
c) TUVI performed sample-based reviews of the implementation of sustainability-related policies and data management processes (qualitative and quantitative).
d) Key assurance risks, including estimation risk, boundary definition risk, and data completeness risk, were identified and considered in determining the nature, timing, and extent of procedures.
e) Procedures included inquiries, analytical reviews, and selective testing of supporting documentation for selected ESG disclosures and KPIs.
f) Sample selection and size were determined using professional judgment, considering the nature of disclosures, data availability, prior-year observations, and risk assessment.
g) TUVI reviewed adherence to BRSR reporting requirements.

The sampling approach ensured representative coverage of key ESG disclosures. Major manufacturing locations contributing significantly to environmental KPIs were verified through onsite and remote assessments. Critical KPIs,

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including safety, emissions, and compliance-related indicators, were fully verified, while other KPIs were tested based on risk-based sampling.

Overall, the sampling approach included verification of approximately 80–90% of environmental KPIs, 80% of safety-related KPIs, and 70–80% of other ESG indicators, ensuring sufficient and appropriate evidence for reasonable assurance. Sampling percentages were determined based on TÜV India's risk-based assurance methodology and documented sampling plan. The sampling approach considered KPI materiality, data complexity, prior-year observations, and inherent assurance risk.
A structured KPI traceability framework has been established, linking each KPI to its data source, data owner, supporting evidence, and applicable control mechanisms. A detailed KPI Traceability Matrix is provided in Annexure 1, mapping each KPI to source systems, responsible owners, validation controls, and documentary evidence to ensure full auditability.

Conflict of Interest

In the context of BRSR requirements set by SEBI, addressing conflict of interest is crucial to maintain high integrity and independence of assurance engagements. As per SEBI guidelines, assurance providers need to disclose any potential conflict of interest that could compromise the independence or neutrality of their assessments. TUVI diligently identifies any relationships, affiliations, or financial interests that could potentially cause conflict of interest. TÜV India Private Limited confirms that neither the organization nor the engagement team had any financial, managerial, operational, or other conflict of interest with respect to this assurance engagement. The engagement was conducted independently and in accordance with TÜV India's independence and ethical requirements. We proactively implement measures to mitigate or manage these conflicts, ensuring independence and impartiality in our assurance engagements. We provide clear and transparent disclosures about any identified conflicts of interest in our assurance statement. We recognize that failure to address conflict of interest adequately could undermine the creditability of the assurance process and the reliability of the reported information. Therefore, we strictly adhere to SEBI guidelines and take necessary measures to avoid, disclose, or mitigate conflicts of interest effectively. Please refer para "**Independence and Code of Conduct**" below.

Our Conclusion

In our opinion, based on the scope of this assurance engagement, the disclosures on BRSR Core KPI described in the BRSR report along with the referenced information complies with BRSR Core requirements as per Annexure 1 for the nine attributes, and meets the general content and quality requirements of the BRSR. TUVI confirms its competency to conduct the assurance engagement for the BRSR as per SEBI guidelines. Our team possesses expertise in ESG verification, assurance methodologies, and regulatory frameworks. We ensure independence, employ robust methodologies, and maintain continuous improvement to deliver reliable assessments. Based on our procedures, we did not identify any material changes in the methodologies applied for the preparation of the selected BRSR KPIs during the reporting period. BJHL has established a policy-led data control framework for BRSR disclosures, with documented processes and defined roles and responsibilities. BJHL has established key data controls for BRSR reporting that are designed in accordance with its internal control framework .During the assurance engagement, a number of non-material observations were identified and communicated to management. Appropriate corrective actions were implemented and supporting evidence was reviewed prior to issuance of this Assurance Statement. The operating effectiveness of these controls was not formally tested as part of this engagement. Accordingly, reliance was placed on the design of controls, and assurance procedures primarily relied on substantive testing to obtain sufficient and appropriate evidence.

The current BRSR Core framework audit indicates that the organization is already progressing towards incremental enhancements aimed at strengthening governance, process consistency, and stakeholder confidence.

These enhancements may be further strengthened through targeted process optimization and closer alignment of existing practices, representing practical opportunities for improvement. Such measures are incremental in nature and can be implemented within the current operational framework, without requiring significant capital investment or impacting shareholder value.

Disclosures: TUVI is of the opinion that the reported disclosures generally meet the BRSR requirements. BJHL refers to general disclosure to report contextual information about BJHL, while the Management & Process disclosures the management approach for each indicator (*Nine attributes as per Annexure I - Format of BRSR Core*).

Reasonable Assurance: As per SEBI reasonable assurance requirements including scope of Assurance, Assurance methodologies (risk- based approach and data validation techniques), mitigating conflicts of interests, documentation on evidence and communication on findings, TUVI can effectively validate the accuracy and reliability of the information presented in the BRSR, instilling confidence in stakeholders and promoting transparency and credibility in ESG reporting practices. Based on the procedures performed and evidence obtained, TUVI concludes that, for each of the nine BRSR Core attributes, the disclosed information complies with BRSR Core requirements as per Annexure I for BRSR Core criteria. Conclusion is based on BJHL BRSR FY 2025-26 reviewed by TUVI.

BRSR complies with the below requirements

a) Governance, leadership and oversight: The messages of top management, the business model to promote inclusive growth and equitable development, action and strategies, focus on services, risk management, protection and restoration of environment, and priorities are disclosed appropriately. The BRSR disclosures have been subject to **internal governance processes**, including review by **senior management and relevant committees**, prior to publication, in line with applicable regulatory expectations.

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b) Connectivity of information: BJHL discloses *Nine attributes as per Annexure I - Format of BRSR Core* and their inter-relatedness and dependencies with factors that affect the organization's ability to create value over time.
c) Stakeholder responsiveness: The Report covers mechanisms of communication with key stakeholders to identify major concerns to derive and prioritize the short, medium and long-term strategies. The Report provides insights into the organization's relationships (nature and quality) with its key stakeholders. In addition, the Report provides a fair representation of the extent to which the organization understands, takes into account and responds to the legitimate needs and interests of key stakeholders.
d) Materiality: The material issues within nine attributes and corresponding KPI as per BRSR requirement are reported properly. Materiality was considered in planning and performing the assurance engagement. This included both **quantitative thresholds** (±5% for environmental indicators (e.g., emissions, energy, water) and ±3% for waste-related metrics, while ±2% thresholds were considered for safety and social indicators)) and **qualitative factors**, such as regulatory sensitivity, stakeholder relevance, and reputational impact. These considerations guided the nature, timing, and extent of assurance procedures. The materiality of 5 % was applied to the selected samples for the verification of the sustainability disclosures as per TUVI Methodology. Also, the 5% materiality threshold was determined based on: (i) benchmarking with standard practice for non-financial assurance engagements in the ESG sector; (ii) inherent risk assessment of each KPI category (higher risk KPIs such as GHG emissions and water received more intensive testing); and (iii) the relative contribution of sampled sites to total reported values (sites contributing >5% of total reported value were prioritised for onsite verification).
e) Conciseness: The Report reproduces the requisite information and communicates clear information in as few words as possible. The disclosures are expressed briefly and to the point sentences, graphs, pictorial, tabular representation is applied. At the same time, due care is taken to maintain continuity of information flow in the BRSR.
f) Reliability and completeness: BJHL has established internal data aggregation and evaluation systems to derive the performance. BJHL confirms that, all data provided to TUVI, has been passed through QA/QC function. The majority of the data and information was verified by TUVI's assurance team (on sample basis) during the BRSR verification and found to be fairly accurate. All data, is reported transparently, in a neutral tone and without material error.
g) Consistency and comparability: The information presented in the BRSR is on yearly basis. and found reliable and complete manner. Thus, the principle of consistency and comparability is established.

Independence and Code of Conduct: TUVI follows IESBA (International Ethics Standards Board for Accountants) Code which, adopts a threats and safeguards approach to independence. We recognize the importance of maintaining independence in our engagements and actively manage threats such as self-interest, self-review, advocacy, and familiarity. The assessment team was safeguarded from any type of intimidation. By adhering to these principles, we uphold the trust and confidence of our clients and stakeholders. In line with the requirements of the SEBI *circular SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122, dated 12/07/2023 and Industry Standards on Reporting of BRSR Core, circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177, dated 20/12/2024*.

TUVI confirms its independence in accordance with the ethical requirements of the IESBA Code, SEBI BRSR Core assurance expectations and its own Policy regarding Independence and Impartiality TUVI declares that during the reporting period:

a. No consulting, advisory, system design, data preparation, or implementation services related to ESG or BRSR were provided to BJHL.
b. TUVI was not involved in the preparation of the BRSR or underlying data,
c. No relationships or circumstances exist that could create a conflict of interest or impair independence,

Appropriate safeguards were applied to ensure objectivity, impartiality, and professional judgment throughout the assurance engagement. TUVI confirms that **no contingent fee arrangements** exist for this engagement and that the assurance fees are **not dependent on the outcome of the engagement**. Appropriate safeguards, including **independent technical review, internal quality checks, and adherence to independence policies** have been implemented to ensure objectivity and impartiality throughout the engagement.
TUVI solely focuses on delivering verification and assurance services and does not engage in the sale of service or the provision of any non-audit/non-assurance services, including consulting.

Quality control: The assurance team complies with quality control standards, ensuring that the engagement partner possesses requisite expertise and the assigned team collectively has the necessary competence to perform engagements in reference with standards and regulations. Assurance team follows the fundamental principles of integrity, objectivity, professional competence, due care, confidentiality and professional behaviour. In accordance with International Standard on Quality Control, TUVI maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Our Assurance Team and Independence

TUVI is an independent, neutral third-party providing ESG Assurance services with qualified environmental and social specialists. TUVI states its independence and impartiality and confirms that there is "no conflict of interest" with regard to this assurance engagement. In the reporting year, TUVI did not work with BJHL on any engagement that could compromise the independence or impartiality of our findings, conclusions, and observations. TUVI was not involved in the preparation of any content or data included in the BRSR, with the exception of this assurance statement. TUVI maintains complete impartiality towards any individuals interviewed during the assurance engagement.

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For and on behalf of TUV India Private Limited

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TUV India Private Limited

TUV INDIA PRIVATE LIMITED
TÜVINDIA

Date: 19/06/2026
Place: Mumbai, India
Project Reference No: 8124860248

Annexure 1: TUVI has verified the below *Nine attributes as per Annexure I - Format of BRSR Core* disclosed in the BRSR

Attributes	Key Performance Indicator (KPI)
Green-house gas (GHG) footprint	Total Scope 1 emissions (with breakup by type) - GHG (CO_2e) Emission in MT - Direct emissions from organization's owned- or controlled sources – Monitored & Calculated
	Total Scope 2 emissions in MT - Indirect emissions from the generation of energy that is purchased from a utility provider – renewable energy through open access equivalent to grid electricity are purchased– Monitored & Greenhouse gas emissions (Scope 1 and Scope 2) have been calculated in accordance with the GHG Protocol Corporate Standard, using IPCC/DEFRA emission factors (latest available version), applied consistently across the reporting period.
	GHG Emission Intensity (Scope 1+2), Total Scope 1 and Scope 2 emissions (MT) / Total Revenue from Operations adjusted for PPP – GHG emission intensity has been calculated as (Scope 1 + Scope 2 emissions) divided by revenue from operations adjusted for Purchasing Power Parity (PPP). PPP conversion factors have been derived from internationally recognized
	GHG Emission Intensity (Scope 1+2), (Total Scope 1 and Scope 2 emissions (MT) /Total output of Product or Services- Monitored & GHG emission intensity has been calculated as (Scope 1 + Scope 2 emissions) divided by total output
Water footprint	Total water consumption (in kL) – Monitored using water flow meters and estimated wherever direct measurement is not possible
	Water consumption intensity - kL / Total Revenue from Operations adjusted for PPP – Calculated
	Water consumption intensity - kL / Total output of Product or Services-Calculated
	Water Discharge by destination and levels of Treatment (kL) – Monitored using flowmeters & Calculated based on estimated values wherever direct measurement not possible. The organization has initiated site-level water risk assessment, including identification of water-stressed regions, and tracks water reuse and recycling practices as a percentage of total consumption.
Energy footprint	Total energy consumed in GJ – Calculated for all 5 locations
	% of energy consumed from renewable sources - In % terms - Monitored through PPA & Utility bills
	Energy intensity - GJ/ Rupee adjusted for PPP – Calculated
	Energy intensity - GJ/ Total output of Product or Services- Calculated
Embracing circularity - details related to waste management by the entity	Plastic waste (A) – Monitored, E-waste (B) – Monitored, Bio-medical waste (C) – Monitored, Construction and demolition waste (D) – Monitored, Battery waste (E) – Monitored, Radioactive waste (F) – All type of waste are monitored
	Other Hazardous waste (G) – see the list below
	Paint Sludge, Chemical Sludge, Paint residue, Discarded Containers/barrel, Used Oil, Acid residue, Alkali residue, Process residues Silicone Waste, Chemical/paint cans, Spent Ion Exchange Resins, Chemical Sludge from ETP, Waste & Residues Containing Oil including oil filters, Glass wool – Monitored
	Other Non-hazardous waste generated (H) – see the list below
	Food waste, Garden waste, Paper/paper boards/ carton boxes, STP sludge, Wood, Glass, Ferrous, Non-Ferrous metal {Copper, Aluminium} , Release paper, waste tissue paper/garbage – Monitored
	Total waste generated (A +B + C + D + E + F + G + H) in MT. A reconciliation mechanism has been established to ensure consistency between total waste generated, recycled/recovered, and disposed quantities, ensuring completeness of waste reporting.
	Waste intensity MT / Rupee adjusted for PPP – Calculated MT / Total output of Product or Services-Not applicable and hence not reported
	Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (MT) - Monitored
	Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (Intensity), kg of Waste Recycled Recovered /Total Waste generated - Calculated
	For each category of waste generated, total waste disposed by nature of disposal method (MT)
	For each category of waste generated, total waste disposed by nature of disposal method (Intensity) kg of Waste Recycled Recovered /Total Waste generated - Calculated
Enhancing Employee Wellbeing and Safety	Spending on measures towards well-being of employees and workers – cost incurred as a % of total revenue of the co - In % terms – Monitored and calculated
	Details of safety related incidents for employees and workers (including contract-workforce e.g. workers in the company's construction sites) 1. Number of Permanent Disabilities – Monitored

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	2. Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked) – Monitored (Number of lost time injuries × 1,000,000) / Total man-hours worked, covering both employees and contract workforce, ensuring consistency with industry standards. 3. No. of fatalities – Monitored	
Enabling Gender Diversity in Business	Gross wages paid to females as % of wages paid - In % terms – Calculated	
	Complaints on POSH.	1) Total Complaints on Sexual Harassment (POSH) reported – Monitored
		2) Complaints on POSH as a % of female employees / workers – Monitored
		3) Complaints on POSH upheld – Monitored
Enabling Inclusive Development	Input material sourced from following sources as % of total purchases – Directly sourced from MSMEs/ small producers and from within India - In % terms – As % of total purchases by value – Monitored	
	Job creation in smaller towns – Wages paid to persons employed in smaller towns (permanent or non-permanent /on contract) as % of total wage cost - In % terms – As % of total wage cost – Monitored	
Fairness in Engaging with Customers and Suppliers	Instances involving loss / breach of data of customers as a percentage of total data breaches or cyber security events - In % terms – Monitored. Reportable data breach incidents are defined based on materiality thresholds, including unauthorized access, data loss, or cybersecurity incidents impacting customer data, in line with internal IT security policies	
	Number of days of accounts payable - (Accounts payable *365) / Cost of goods/services procured - Calculated	
Open-ness of business	Concentration of purchases & sales done with trading houses, dealers, and related parties Loans and advances & investments with related parties	1) Purchases from trading houses as % of total purchases
		2) Number of trading houses where purchases are made from
		3) Purchases from top 10 trading houses as % of total purchases from trading houses
		4) Sales to dealers / distributors as % of total sales
		5) Number of dealers / distributors to whom sales are made
		6) Sales to top 10 dealers / distributors as % of total sales to dealers / distributors
		7) Share of RPTs (as respective %age) in – • Purchases • Sales • Loans & advances • Investments