

September 11, 2026

To,
The Corporate Relationship Department,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400 001.
Scrip Code: 533272

The Manager, Listing Department,
National Stock Exchange of India Limited,
Exchange Plaza, Bandra Kurla Complex,
Bandra (E),
Mumbai - 400 051.
NSE Symbol : JW

Sub: Business Responsibility and Sustainability Report for FY 2025-2026

Dear Madam/ Sir,

This is in reference to the Business Responsibility and Sustainability Report ('BRSR') of the Company for the FY 2025-26 submitted to the Stock Exchanges on 5th September, 2026.

In this regard, we wish to inform that subsequent to the filing, we noticed that certain pages were missing from the uploaded PDF document due to compilation oversight. The omission was purely inadvertent and unintentional

Accordingly, we are submitting herewith the complete BRSR of the Company for the FY 2025-26.

The BRSR forms part of the Annual Report of the Company for the FY 2025-2026 and is also available on the website of the Company at www.jupiterwagons.com.

This is for your information and record.

Yours Faithfully,
For Jupiter Wagons Limited

RITESH
KUMAR SINGH

Digitally signed by RITESH KUMAR
SINGH
Date: 2026.09.11 16:25:45 +05'30'

Ritesh Kumar Singh
Company Secretary

Business Responsibility & Sustainability Report

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1.	Corporate Identity Number (CIN) of the Listed Entity	L28100MP1979PLC049375
2.	Name of the Listed Entity	Jupiter Wagons Limited
3.	Year of incorporation	1979
4.	Registered office address	48, Vandana Vihar, Narmada Road, Gorakhpur, Jabalpur, Madhya Pradesh 482001
5.	Corporate address	4/2, Middleton Street, Kolkata – 700071
6.	E-mail	cs@jupiterwagons.com
7.	Telephone	07612661336
8.	Website	https://jupiterwagons.com/
9.	Financial year for which reporting is being done	2025-26
10.	Name of the Stock Exchange(s) where shares are listed	BSE Limited (BSE) National Stock Exchange of India Limited (NSE)
11.	Paid-up Capital	INR 427,37,03,890
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Mr. Ritesh Kumar Singh, 4/2, Middleton Street, Kolkata, 700071, India Tel.: 03340111777 E-mail: cs@jupiterwagons.com . Website: https://jupiterwagons.com/investor
13.	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	Standalone
14.	Name of assurance provider	Futurestation Services LLP
15.	Type of assurance obtained	BRSR Core KPIs: Limited assurance

II. Products/services

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Manufacturing	Metal & Metal products	99%

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	Manufacture of railway rolling stock (wagons)	30203	80%
2	Manufacture of bodies, including cabs for motor	29201	13%

III. Operations

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

Location	Number of plants	Number of offices	Total
National	6	2	8
International	0	0	0

Note: Six plants of Jupiter Wagons Limited who are considered for FY 2025-26 BRSR report are: Bandel unit (West Bengal), Richai unit, Udaipura unit, Pithampur unit, Deori unit (Madhya Pradesh) and Jamshedpur unit (Jharkhand).

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	Pan India
International (No. of Countries)	1 (United States of America)

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

Nil

c. A brief on types of customers

Jupiter Wagons Limited (JWL) serves a well-established and diverse customer base while consistently advancing its strategy of market expansion and portfolio diversification. The Company offers a comprehensive range of products, including wagons and their components, passenger coach accessories, wheelsets, brake systems and brake discs for rolling stock, load bodies for commercial and heavy vehicles, containers, CMS crossings and weldable CMS crossings. This wide-ranging portfolio enables JWL to provide integrated, high-value solutions across multiple industries.

To effectively address the evolving needs of its customers, JWL has structured its clientele into three key segments: rail logistics (covering both public and private sector entities), defence and original equipment manufacturers (OEMs), which include road and marine logistics players. This segmentation approach allows the Company to tailor its offerings more precisely, ensuring greater alignment with segment-specific requirements and enhancing its ability to deliver responsive and customized solutions to varying customer requirements.

IV. Employees

20. Details as at the end of Financial Year (FY 2025-26):

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)	698	678	97.13%	20	2.87%
2.	Other than Permanent (E)	18	18	100%	0	0%
3.	Total Employees (D+E)	716	696	97.21%	20	2.79%
WORKERS						
4.	Permanent (F)	374	367	98.13%	7	1.87%
5.	Other than Permanent (G)	863	854	98.96%	9	1.04%
6.	Total workers (F+G)	1237	1221	98.71%	16	1.29%

Note: For the purpose of workforce classification, "permanent employees" refer to all individuals on the rolls of JWL at NE1 grade and above. "Other than permanent employees" include consultants and retainers engaged by the Company. "Permanent workers" refers to workers who are on JWL code and "Other than permanent workers" refers to contractual workers on piece basis, employed directly by JWL & contractual workers on piece basis, indirectly employed through a Supplier (except Bandel plant).

b. Differently abled Employees and workers:

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
DIFFERENTLY ABLED EMPLOYEES						
1.	Permanent (D)	4	4	100%	0	0%
2.	Other than Permanent (E)	0	0	0%	0	0%
3.	Total differently abled employees (D+E)	4	4	100%	0	0%
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)	1	1	100%	0	0%
5.	Other than permanent (G)	0	0	0%	0	0%
6.	Total differently abled workers (F + G)	1	1	100%	0	0%

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	10	1	10%
Key Management Personnel	2	0	0%

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

	FY 2025-26			FY 2024-25			FY 2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	7.07%	10.81%	7.20%	8.78%	0%	8.53%	16.57%	0%	16.20%
Permanent Workers	13.68%	16.67%	13.96%	6.43%	0%	6.43%	4.36%	0%	4.36%

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 entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1.	Jupiter Electric Mobility Private Limited	Subsidiary	75%	Jupiter Wagons Limited encourages its subsidiary and holding companies to participate in business responsibility initiatives
2.	Habitation Real Estate LLP	Subsidiary	90%	
3.	Jupiter Tatravagonka Railwheel Factory Private Limited (Formerly Bonatrans India Private Limited)	Subsidiary	98.06%	
4.	Stone India Limited	Subsidiary	100%	
5.	JWL Kovis (India) Private Limited	Joint venture	50%	
6.	JWL Dako-Cz (India) Private Limited	Joint venture	50%	
7.	JWL Talegria (India) Private Limited	Joint venture	50%	

VI. CSR Details

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

(ii) Turnover (in INR): INR 2,57,731.46 Lakhs

(iii) Net worth (in INR): INR 2,99,253 Lakhs

VII. Transparency and Disclosures Compliances

25. Complaints/Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct:

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If yes, then provide web-link for grievance redress policy)	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
		No. of complaints filed during the year	No. of complaints pending resolution at close of the year	Remarks	No. of complaints filed during the year	No. of complaints pending resolution at close of the year	Remarks
Shareholders and investors	Yes	0	0	-	2	0	-
Employees and workers	https://jupiterwagons.com/wp-content/uploads/2025/04/JWL-Stakeholder-engagement-policy.pdf	0	0	-	0	0	-
Customers		0	0	-	0	0	-
Value chain partners		0	0	-	0	0	-
Communities		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 issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1.	GHG emissions and energy management	Risk	GHG emissions and energy management have been identified as a material risk for JWL owing to the inherently energy-intensive nature of its operations. The Company's manufacturing processes include foundry operations, supported by short blast furnaces and electric arc furnaces, which require substantial and continuous energy input. These processes, along with activities such as metal fabrication, welding and machining, contribute significantly to overall energy consumption and associated emissions. JWL's operations are heavily dependent on grid-based electricity, making energy availability, reliability and cost critical to business continuity. Any disruption in power supply or increase in energy tariffs can directly impact production efficiency and operating costs. From a regulatory standpoint, increasing emphasis on emissions monitoring, energy efficiency and climate-related disclosures under frameworks such as BRSR and other emerging regulatory requirements in India places additional compliance obligations on the Company. This evolving landscape necessitates robust tracking, reporting and management of energy use and emissions, thereby making it a key area of operational and compliance risk for JWL.	JWL continues to strengthen its approach to managing energy consumption and GHG emissions through targeted operational improvements and structured sustainability interventions. During FY 2025-26, the Company undertook the following key initiatives: - Initiated sourcing of renewable energy across three manufacturing facilities—Bandel (through captive solar) and Deori and Pithampur (through power purchase agreements)—to progressively reduce dependence on conventional energy sources. - Commenced the transition from Light Sulphur Heavy Stock (LSHS) to cleaner energy alternatives, with the objective of reducing emissions at the source. - Expanded the deployment of energy-efficient LED lighting systems across operational areas to optimise electricity consumption. - Implemented power factor correction measures to enhance energy efficiency and minimise transmission losses within its facilities. In addition to these operational measures, during FY 2025-26, JWL carried out a climate risk assessment aligned with the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) and the requirements of IFRS S2. This assessment has enabled the Company to better identify, evaluate and integrate climate-related considerations into its overall risk management framework, further strengthening its approach to energy and emissions management.	Negative: This risk may lead to increased operating and compliance costs due to energy intensity and evolving regulatory requirements. It may also result in operation disruptions and efficiency losses, potentially affecting profitability, reputation and long-term shareholder value.

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
2.	Waste management & circular economy	Risk	Waste management and circular economy have been identified as material risks for JWL due to the nature and scale of its manufacturing operations. Wagon manufacturing processes generate considerable volumes of waste, including metal scrap, used foundry sand, paint drums, sludge and other industrial waste streams. Inadequate handling, storage, or disposal of such waste—particularly hazardous waste—may result in non-compliance with applicable environmental regulations, leading to potential penalties, environmental liabilities and reputational concerns. Effective waste management is therefore critical from both an operational and compliance perspective. Further, with increasing regulatory and stakeholder emphasis on circular economy principles, there is a growing expectation to enhance resource efficiency, maximize material recovery and minimize landfill disposal. Any gaps in systems related to waste segregation, recycling and reuse may lead to higher disposal costs, inefficient resource utilization and loss of value from recoverable materials. Accordingly, waste management remains an important area of operational efficiency and regulatory risk for JWL.	The Company has adopted structured measures to strengthen its waste management practices and promote circularity across operations: ▪ Reuse of mild steel (MS) scrap and foundry sand, including used sand, within the production process to reduce dependence on virgin raw materials and improve resource efficiency. ▪ Disposal of hazardous waste through authorized recyclers in compliance with applicable environmental regulations, ensuring safe and responsible handling. ▪ Establishment of dedicated scrap yards for systematic storage and segregation of waste, supported by clear labelling and standard operating procedures to ensure safe handling, traceability and regulatory compliance.	Negative: Non-adherence to applicable waste management and environmental compliance requirements may result in fines, penalties and regulatory actions. Inadequate handling and disposal of hazardous waste may also increase the risk of health and safety incidents, including fire hazards, potentially leading to operational disruptions and associated costs.

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
3.	Employee wellbeing	Opportunity	Employee wellbeing has been identified as a key opportunity area for JWL, given the labour-intensive and operationally demanding nature of its manufacturing activities. Investing in employee wellbeing contributes to improved workforce productivity, reduced absenteeism and enhanced employee engagement and retention. A healthy and motivated workforce is better equipped to maintain operational efficiency, adhere to safety protocols and deliver consistent quality outcomes. Furthermore, increasing stakeholder expectations, including those of customers and regulators, place emphasis on responsible workforce practices and safe working conditions. Strengthening employee wellbeing initiatives presents an opportunity for JWL to enhance its organizational resilience, build a positive workplace culture and reinforce its reputation as a responsible employer.	Not Applicable	Positive: Enhanced employee wellbeing may contribute to improved productivity, reduced absenteeism and lower healthcare-related costs, supporting operational efficiencies and potentially strengthening profitability over time.

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
4.	Human Rights	Risk	Human rights has been identified as a material risk area due to the labour-intensive nature of operations and the engagement of a significant number of workers across manufacturing facilities. In addition to the permanent workforce, operations also involve contractual workers, including those engaged through third-party suppliers, particularly in shop-floor and support activities. This diversified workforce structure increases the complexity of ensuring consistent adherence to human rights principles across all categories of workers, including fair working conditions, non-discrimination, working hours, wages and access to safe working environments. Any gaps in oversight, monitoring, or alignment with human rights standards—especially within third-party engagements—may lead to instances of non-compliance with applicable labour laws and established practices. Such instances may expose the Company to regulatory scrutiny, legal liabilities, operational disruptions and reputational risks. Therefore, ensuring responsible labour practices and safeguarding human rights across both direct and indirect workforce remains a critical risk area requiring continuous monitoring and strengthened governance mechanisms.	The Company has implemented structured measures to strengthen its human rights management framework and ensure consistent adherence across its workforce and value chain: ▪ Adoption of a dedicated Human Rights Policy that outlines the Company's commitment to upholding fundamental rights, fair labour practices and ethical working conditions. ▪ Conduct of periodic human rights awareness and training programmes to sensitise employees and relevant stakeholders on expected standards of conduct and compliance. ▪ Integration of human rights principles within the Supplier Code of Conduct, ensuring that third-party vendors and contractors align with the Company's expectations on labour practices and worker welfare. ▪ Establishment of a structured grievance redressal mechanism that enables employees and workers, including contractual workforce, to report concerns in a confidential and accessible manner.	Negative: Non-compliance with human rights or statutory labour norms may result in regulatory penalties, legal liabilities and loss of business contracts, while also affecting customer trust and brand value, leading to long-term impact on revenue.

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
5.	Community Welfare	Opportunity	Community welfare has been identified as a key opportunity area, given the Company's manufacturing footprint and its interface with local communities around its operational sites. The presence of large-scale manufacturing facilities creates both a responsibility and an opportunity to contribute to the socio-economic development of surrounding areas. By actively engaging with communities and investing in initiatives such as healthcare and infrastructure support, the Company can foster strong community relationships and build long-term social capital. Such initiatives also contribute to creating a stable and supportive operating environment, which is essential for business continuity. Further, a focused approach towards community development enhances the Company's reputation as a responsible corporate citizen, strengthens stakeholder trust and aligns with evolving expectations around inclusive and sustainable growth. As a result, community welfare presents an opportunity to generate shared value for both the Company and society at large.	Not Applicable	Positive: Strengthens stakeholder trust and social license to operate, supporting business continuity and creating long-term value through improved reputation and local engagement.

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
6.	Occupational health and safety	Risk	OHS is identified as a material risk due to the nature of manufacturing operations, which involve activities such as foundry work, furnace operation, welding, machining and material handling. These processes expose employees and workers to potential workplace hazards, including high temperatures, heavy machinery and manual handling risks. The engagement of contractual and third-party workers further adds complexity in ensuring consistent adherence to safety standards and practices across all workforce categories. Any lapses in safety management, training, or monitoring may lead to workplace incidents, injuries, or non-compliance with applicable safety regulations. Such occurrences can result in operational disruptions, regulatory action and reputational impact, making OHS a critical area requiring continuous focus and robust management systems.	The Company remains committed to providing a safe and healthy work environment by proactively identifying and addressing occupational risks. During FY 2025-26, the following measures were undertaken to further strengthen occupational health and safety (OHS) management: ▪ Routine safety risk assessments were conducted across operational sites to identify potential hazards and implement appropriate preventive measures. ▪ Regular safety training programs were organized for employees and workers to enhance awareness and reinforce safe practices. ▪ Hazard identification processes were strengthened through structured inspections and active employee participation. ▪ The incident reporting mechanism was further enhanced to support timely investigation, root cause analysis and implementation of corrective actions. ▪ Emergency preparedness was improved through periodic mock drills, review of response plans and capacity building of designated response teams.	Negative: Increased healthcare and compensation expenses may arise from workplace injuries or occupational health concerns. Productivity may be affected due to employee absenteeism or operational downtime, potentially leading to higher costs and an impact on revenue.
7.	Corporate Governance & business Ethics	Opportunities	Robust corporate governance and ethical business practices contribute to enhanced stakeholder confidence, support the attraction of responsible investors and strengthen risk management frameworks. For the Company, this may lead to improved compliance, better workforce management and a strong foundation for sustainable growth and long-term value creation.	Not Applicable	Positive: Strong governance frameworks and ethical practices may support investor confidence, facilitate improved access to capital and help mitigate regulatory risks, thereby contributing to financial stability and supporting long-term profitability.

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
8.	Risk management	Risk	Risk management is identified as a material risk area given the scale and complexity of operations, including manufacturing, supply chain dependencies, regulatory requirements and third-party engagements. Ineffective identification, assessment, or monitoring of risks may lead to operational disruptions, compliance gaps and financial exposure. Additionally, the evolving business environment—characterized by changing regulatory expectations, resource dependencies and stakeholder scrutiny—necessitates a structured and proactive risk management approach. Any gaps in risk governance, internal controls, or timely mitigation may affect business continuity and decision-making effectiveness	- Establishment of a formal risk management framework to systematically identify, assess and monitor key business risks. - Periodic risk reviews at management level to evaluate risk exposure and effectiveness of mitigation measures. - Integration of risk considerations into strategic and operational decision-making processes. - Strengthening of internal controls, policies and audit mechanisms to ensure proactive risk identification and mitigation.	Negative: May lead to financial losses, operational disruptions and increased compliance costs if risks are not effectively identified and managed.
9.	IT & Cyber Security	Risk	With increasing reliance on digital technologies and interconnected systems, JWL is exposed to heightened risks of cyberattacks, data breaches and system failures. Such incidents may result in operational disruptions, loss of sensitive customer and business information, impact on reputation and legal implications. Ensuring the implementation of robust cybersecurity measures is essential for safeguarding business operations and maintaining stakeholder trust.	- Cybersecurity Policy: The Company has adopted a comprehensive IT and cybersecurity policy that outlines its approach to minimizing the risk of data breaches and addressing potential cyber threats. - Data Protection Measures: A range of controls, including device management, content-aware protection, encryption protocols and e-discovery mechanisms, have been implemented to safeguard sensitive information and support regulatory compliance. - Employee Awareness and Training: Regular cybersecurity awareness and training programs are conducted to enhance employee understanding of potential risks and encourage adherence to good data protection practices.	Negative: Financial impacts may arise from data breaches, regulatory penalties, legal settlements and associated reputational considerations.

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
10.	Sustainable Supply Chain	Opportunity	Sustainable supply chain management presents a key opportunity, given the Company's reliance on a diverse network of suppliers for raw materials, components and services. Integrating sustainability into considerations—such as ethical sourcing, environmental compliance and responsible labour practices—into procurement processes can enhance overall supply chain resilience and transparency. By working closely with suppliers and encouraging alignment with sustainability standards, the Company can improve consistency in quality, reduce risks associated with non-compliance and strengthen long-term partnerships. Notably, approximately 70% of the Company's suppliers are approved by the Research Design and Standards Organization (RDSO), reflecting a strong foundation of quality and regulatory compliance within the supply chain. Additionally, there is growing expectations from customers and stakeholders to ensure responsible sourcing practices across the value chain. A structured focus on sustainable procurement enables the Company to drive efficiencies, promote responsible practices and enhance its positioning as a reliable and responsible business partner.	Not Applicable	Positive: Improves supplier reliability and efficiency, supporting cost optimisation and long-term value creation.

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
11.	Product Stewardship	Opportunity	Product stewardship presents a significant opportunity given the nature of the Company's product portfolio, which caters to sectors such as rail logistics, defence and OEMs. Ensuring quality, safety, durability and compliance of products across their lifecycle is critical to meeting customer expectations and regulatory requirements. A strong focus on product design, material efficiency and performance can enhance product reliability, reduce lifecycle impacts and support customer efficiency. Additionally, increasing emphasis on sustainable and high-performance products creates opportunities to differentiate offerings and strengthen customer relationships. By integrating stewardship principles across design, manufacturing and delivery, the Company can enhance product value, ensure compliance and reinforce its market positioning.	Not Applicable	Positive: Enhanced product stewardship may support increased market acceptance, strengthen customer confidence and facilitate access to higher-value segments, thereby contributing to revenue growth and long-term business sustainability.

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.

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c. Web Link of the Policies, if available	https://jupiterwagons.com/wp-content/uploads/2024/05/JWL-BRSR-Policy.pdf								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4. Name of the national and international codes/certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	-	M1003	ISO 45001	-	-	ISO 14001	-	-	ISO 9001
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	JWL has taken ESG targets in the following areas: - Target 1: Achieve Zero Waste to Landfill by 2030 - Target 2: 50 % critical supplier assessment by 2027 - Target 3: Reduce LTIFR for workers by 25% against FY 2023-24 baseline by 2027 - Target 4: Increase average training hours to at least 12 hours per employee by 2027								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	Progress against set targets: - Target 1: Landfilling reduced to: The Company is in process to achieve to Zero Waste to Landfill - Target 2: In FY 2025-26, the Company has developed dedicated supplier code of conduct. As a way forward, the Company is going to identify critical suppliers and assess critical suppliers on ESG parameters. - Target 3: LTIFR increased during the reporting period against the reduction target. The Company is analyzing root causes and strengthening safety measures to improve performance. - Target 4: Average training hours: 4								

Governance, leadership and oversight

7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)

Dear Stakeholders,

The global macroeconomic landscape in FY26 remained complex and dynamic, shaped by geopolitical uncertainties, shifting supply chains and evolving energy markets. Against this backdrop, the rail freight sector—an essential driver of industrial growth and logistics efficiency—continued to play a pivotal role in enabling economic resilience and infrastructure expansion. In India, sustained policy emphasis on rail modernization, modal shift from road to rail and freight corridor development provided long-term structural support; however, short-term operational challenges underscored the vulnerability of supply chains within the wagon manufacturing ecosystem.

FY26 was a year marked by significant external challenges for the rail freight ecosystem. In the first half of the year, an industry-wide shortage of wheelsets constrained wagon production across the sector, impacting execution and limiting volume growth. As these supply-side constraints gradually eased, manufacturing operations faced a fresh challenge in Q4, with disruptions in LPG availability arising from geopolitical tensions affecting global energy supply chains.

Despite these headwinds, Jupiter Wagons Limited delivered a resilient performance. The strength of our diversified business portfolio enabled us to mitigate the impact of disruptions in the wagon segment, with several other business verticals delivering strong growth and operational performance throughout the year. This resilience reflects not only our operational agility but also the robustness of our strategic diversification efforts.

As we navigate an increasingly interconnected and resource-constrained world, sustainability has emerged as a fundamental business imperative. India has demonstrated strong commitment towards climate action through its Nationally Determined Contributions (NDCs) and has set an ambitious target of achieving net-zero emissions by 2070. These commitments are driving structural shifts across industries, including transportation and manufacturing, where decarbonization, resource efficiency and responsible business practices are gaining prominence.

For Jupiter Wagons Limited, sustainability is not just a regulatory requirement, it is central to long-term value creation. As a key player in rail mobility solutions, we recognize our role in supporting low-carbon transportation while ensuring responsible manufacturing practices. The materiality of sustainability for our business spans across climate transition risks, energy efficiency, circular resource use, workforce safety and responsible value chain engagement.

We have embedded sustainability deeply into our operations and governance frameworks. Our approach is aligned with the National Guidelines on Responsible Business Conduct (NGRBC) and the nine principles of the Business Responsibility and Sustainability Reporting (BRSR) framework. To institutionalize this commitment, we have developed comprehensive policies and standard operating procedures that serve as guiding documents for our sustainability journey. Strengthening governance, we have constituted a dedicated BRSR Committee to oversee implementation, monitor progress and ensure accountability across all business functions.

During the year, we made meaningful progress across environmental, social and governance dimensions. From an environmental perspective, we conducted climate risk assessments across our manufacturing locations in line with IFRS S2 guidelines and TCFD recommendations, enabling us to better understand and manage climate-related risks and opportunities. We have also initiated our transition towards renewable energy—our Bandel facility has implemented captive solar capacity, while our Pithampur and Deori plants are sourcing renewable power through power purchase agreements. Currently, approximately 3% of our total energy consumption is derived from renewable sources and we are committed to scaling this footprint in the coming years.

Our focus on circular economy practices continued to strengthen operational efficiency. We ensure that scrap metal generated in our processes is recycled within furnaces, while sand used in manufacturing is effectively reused, minimizing waste and conserving natural resources.

On the social front, the safety and wellbeing of our workforce remains our highest priority. We continue to invest in robust safety systems, training and workplace practices to foster a safe working culture. In addition, we have undertaken initiatives that support employee wellbeing and community engagement. Through our CSR programs, we actively promote sports and allied activities, contributing to youth development and social inclusion in communities where we operate.

Recognizing that sustainability extends beyond our own operations, we have also strengthened our value chain engagement. During the year, we developed and implemented a Supplier Code of Conduct, embedding ESG principles into our procurement processes and encouraging responsible practices among our partners. At the same time, we remain committed to delivering high-quality, sustainable solutions to our customers, ensuring that they are integral stakeholders in our journey.

Stakeholder engagement continues to be a cornerstone of our sustainability framework. We actively engage with employees, customers, suppliers, investors, communities and regulators to understand their expectations and incorporate their feedback into our strategies and actions. This collaborative approach enables us to create shared value while strengthening trust and transparency.

As we look ahead, we remain confident in our ability to navigate uncertainties while capitalizing on emerging opportunities. Our commitment to operational excellence, strategic diversification and sustainability will continue to guide us as we build a future-ready organization.

8. Details of the highest authority responsible for implementation and oversight of the cBusiness Responsibility policy(ies).	Board of Directors
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 a dedicated BRSR Committee to oversee BRSR and sustainability related issues of the Company. The Committee comprises WTD & CEO, CFO, CS, CTO, VP-Finance and Group HR Manager.

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)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Yes, the BRSR Committee reviews Company's performance against the BRSR policy									Periodic								
Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances	The BRSR Committee reviews the statutory requirements of relevance to the principles									Periodic								
11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.										The Company's policies are reviewed by the internal team.								

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	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the Principles material to its business (Yes/No)	Not Applicable								
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

This section is aimed at helping entities demonstrate their performance in integrating the Principles and Core Elements with key processes and decisions. The information sought is categorized as “Essential” and “Leadership”. While the essential indicators are expected to be disclosed by every entity that is mandated to file this report, the leadership indicators may be voluntarily disclosed by entities which aspire to progress to a higher level in their quest to be socially, environmentally and ethically responsible.

PRINCIPLE 1 Businesses should conduct and govern themselves with integrity and in a manner that is Ethical, Transparent and Accountable.**Essential Indicators****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	1	All 9 NGRBC principles	100%
Key Managerial Personnel	1	All 9 NGRBC principles	100%
Employees other than BoD and KMPs	5	All 9 NGRBC principles	100%
Workers	5	All 9 NGRBC principles	100%

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 agencies/ judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine	None	None	Nil	-	NA
Settlement	None	None	Nil	-	NA
Compounding fee	None	None	Nil	-	NA
Non-Monetary					
Imprisonment	None	None	-	NA	
Punishment	None	None	-	NA	

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

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
None	None

4. Does the entity have an anti-corruption or anti-bribery policy? If yes, provide details in brief and if available, provide a web-link to the policy.

The Company has an established Anti-Corruption and Anti-Bribery framework in place and follows a strict zero-tolerance approach towards all forms of corruption and unethical business conduct. Directors, senior management and employees are expressly prohibited from engaging in, or facilitating, any acts of bribery, extortion, or other corrupt practices. Any violation—whether direct or indirect—leads to stringent disciplinary action, including termination of employment and potential legal consequences.

The Company's commitment to ethical conduct is formalized through its Anti-Bribery and Anti-Corruption Policy, Business Responsibility and Sustainability Reporting (BRSR) Policy and the Code of Conduct for Directors and Senior Management. These frameworks collectively define clear standards of integrity and prohibit the offering, acceptance, or solicitation of bribes, kickbacks, or any undue advantage in the course of business. The provisions extend to all interactions with government authorities, customers, suppliers and other third parties.

Further, the Company has established appropriate mechanisms for reporting and addressing instances of misconduct. These include structured reporting channels and defined processes for investigation and corrective action, ensuring timely and fair resolution of concerns. Through these measures, the Company aims to uphold high standards of transparency, strengthen governance practices and ensure compliance with applicable laws and regulations.

Link to the policy:

- Anti-Corruption and Anti-Bribery Policy: <https://jupiterwagons.com/wp-content/uploads/2025/04/JWL-ABAC-Policy-pdf>
- BRSR Policy: <https://jupiterwagons.com/wp-content/uploads/2024/05/JWL-BRSR-Policy.pdf>
- Code of Conduct for Directors and Senior Management: <https://jupiterwagons.com/wp-content/uploads/2024/06/JWL-Code-of-Conduct-for-Directors-and-Senior-Management-Policy.pdf>

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

	FY 2025-26 (Current Financial Year)	FY 2024-2025 (Previous Financial Year)
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

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

	FY 2025-26 (Current Financial Year)		FY 2024-2025 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	-	0	-
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	-	0	-

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

Not applicable

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

	FY 2025-26 (Current Financial Year)	FY 2024-2025 (Previous Financial Year)
Number of days of accounts payables	60	54

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 2025-26 (Current Financial Year)	FY 2024-2025 (Previous Financial Year)
Concentration of Purchases*	a. Purchases from trading houses as % of total purchases	0	0
	b. Number of trading houses where purchases are made from	0	0
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	0	0
Concentration of Sales*	a. Sales to dealers / distributors as % of total sales	0	0
	b. Number of dealers / distributors to whom sales are made	0	0
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	0	0
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	7.79%	7.03%
	b. Sales (Sales related parties / Total Sales)	0.49%	1.37%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	16.26%	7.48%
	d. Investments (Investments in related parties / Total Investments made)	10.96%	88.00%

*Considering the nature of the Company's operations and its business model, the Company does not engage trading houses for purchases nor does it operate through dealers or distributors for sales.

Leadership Indicators

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

Jupiter Wagons Limited proactively engages with its value chain partners to promote responsible business practices. The Company disseminates BRSR (Business Responsibility and Sustainability Reporting) posters to all partners, outlining the nine NGRBC (National Guidelines on Responsible Business Conduct) principles and their alignment with the Sustainable Development Goals (SDGs).

Furthermore, during annual supplier meets, the Company conducts dedicated sessions on ESG (Environmental, Social and Governance) and NGRBC principles to enhance awareness and encourage their adoption across the value chain.

Total number of awareness programmes held	Topics / principles covered under the training	% Age of value chain partners covered (by value of business done with such partners) under the awareness programmes
1	All 9 NGRBC principles	100%

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 has established processes to identify, disclose and manage conflicts of interest involving members of the Board. These are governed through its Code of Conduct for Directors and Senior Management, which mandates that all Directors, Key Managerial Personnel and senior management act in the best interests of the Company and avoid situations where personal interests may conflict, or appear to conflict, with the interests of the Company.

The Code explicitly restricts the use of Company assets, information, or position for personal gain and prohibits engagement in external roles or activities that may compete with or adversely impact the Company's interests. Directors and senior management are also required to disclose any material relationships, transactions, or outside directorships that could give rise to a potential conflict, both at the time of appointment and on an ongoing basis. Service on the board of competing entities is discouraged and subject to appropriate review.

Further, the Company has in place a Related Party Transactions Policy that provides a structured framework for identifying, reviewing and approving transactions that may involve potential conflicts. All such transactions are undertaken on an arm's length basis and are subject to oversight and approval by the Audit Committee, along with appropriate disclosures in the financial statements.

Additionally, any potential conflict is required to be promptly reported and is evaluated by the Board or authorized officials to determine its materiality and the necessary course of action. These measures ensure transparency, accountability and adherence to high standards of corporate governance.

Weblink:

- Code of Conduct for Directors and Senior Management: <https://jupiterwagons.com/wp-content/uploads/2025/04/JWL-Code-of-Conduct-for-Directors-and-Senior-Management.pdf>
- Policy on Related Party Transaction: <https://jupiterwagons.com/wp-content/uploads/2026/04/JWL-Related-Party-Transaction-Policy.pdf>

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.

	Current Financial Year (FY 2025-26)	Previous Financial Year (FY 2024-25)	Details of improvements in Environmental and social impacts
R&D	0	0	
Capex	INR 7,77,72,926	INR 2,73,57,612	The Company has established solar captive of 3.5 MW at Bandel plant which will increase renewable energy portion in the total energy mix

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

Yes, The Company has established processes for sustainable sourcing through structured procurement practices and adherence to regulatory frameworks. Procurement is primarily classified into three segments: sourcing from vendors approved by the Research Designs and Standards organization (RDSO), procurement in line with RITES specifications and relevant Indian Standards (including G-93) and local sourcing, including from MSMEs. These frameworks ensure standardization, quality assurance and alignment with regulatory requirements, while also supporting responsible sourcing practices.

The Company follows procurement procedures aligned with RDSO guidelines and complies with certification norms prescribed by Indian Railways, including G-105 standards. These systems promote consistency in product specifications, process efficiency and continuous improvement, thereby embedding elements of sustainability within sourcing decisions.

During FY 2025–26, the Company further strengthened its approach by developing a dedicated Supplier Code of Conduct, integrating key ESG parameters such as human rights, business ethics, environmental compliance, occupational health and safety and IT and cybersecurity practices.

As a way forward, the Company plans to undertake structured capacity-building initiatives to familiarise suppliers with the requirements of the Supplier Code. This will be followed by identification of critical suppliers and phased assessment of such suppliers against defined ESG parameters, with the objective of enhancing transparency, accountability and sustainability across the supply chain.

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

0%

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's products, primarily comprising wagons and related components, are supplied to institutional customers and are designed for long operational lifecycles. Given the nature of its business model, this question is not applicable. The responsibility for disposal, reuse, or recycling of products at the end of their lifecycle rests with the respective customers or asset owners.

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.

No, Extended Producer Responsibility (EPR) is not applicable to JWL.

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)? If yes, provide details in the following format?

As of FY 2025-26, a formal Life Cycle Assessment (LCA) has not been conducted by Jupiter Wagons Limited for any of its products or services. The importance of incorporating life cycle considerations into product design and the overall sustainability strategy is acknowledged and the adoption of LCA may be considered in subsequent phases of ESG implementation.

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.

The Life Cycle Assessment (LCA) has not yet been conducted by JWL and the environmental as well as social impacts associated with its products have not been identified so far.

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).

Indicate input material	Recycled or re-used input material to total material	
	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
MS Scrap	25%	6%
Sand	70% (appx)	70% (appx)

4. Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled and safely disposed, as per the following format:

	FY 2025-26 (Current Financial Year)			FY 2024-2025 (Previous Financial Year)		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics including packaging) E-waste	At the end of their operational life, wagons are reclaimed by the company in alignment with the regulations prescribed by Indian Railways.			At the end of their operational life, wagons are reclaimed by the company in alignment with the regulations prescribed by Indian Railways.		

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

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
None	Not Applicable

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	678	678	100%	678	100%	-	-	678	100%	-	-
Female	20	20	100%	20	100%	20	100%	-	-	-	-
Total	698	698	100%	698	100%	20	2.87%	678	97.13%	-	-
Other than Permanent employees											
Male	18	-	-	-	-	-	-	-	-	-	-
Female	0	-	-	-	-	-	-	-	-	-	-
Total	18	-	-	-	-	-	-	-	-	-	-

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 workers											
Male	367	367	100%	367	100%	-	-	367	100%	-	-
Female	7	7	100%	7	100%	7	100%	-	-	-	-
Total	374	374	100%	374	100%	7	1.87%	367	98.12%	-	-
Other than Permanent workers											
Male	854	854	100%	854	100%	-	-	-	-	-	-
Female	9	9	100%	9	100%	9	100%	-	-	-	-
Total	863	863	100%	863	100%	9	1.04%	-	-	-	-

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

	FY 2025-26 (Current Financial Year)	FY 2024-2025 (Previous Financial Year)
Cost incurred on well-being measures as a % of total revenue of the company	0.06%	0.012%

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

Benefits	FY 2025-26			FY 2024-25		
	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*	100%	100%	Y	100%	100%	Y
Gratuity*	100%	100%	Y	100%	100%	Y
ESI*	100%	100%	N	100%	100%	N

* Percentages for PF, Gratuity and ESI coverage are calculated based on the number of employees and workers eligible for each benefit under applicable statutory provisions

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.

The Company's offices and facilities are, to the extent feasible, designed to be accessible to differently abled employees and workers. Infrastructure provisions such as elevators and essential accessibility features have been incorporated at the corporate office to support ease of movement and inclusivity.

The Company also employs differently abled individuals across certain units and ensures that work areas relevant to their roles are suitably accessible to meet functional requirements. However, accessibility across the entire manufacturing facility may be limited due to inherent operational, safety and structural constraints. The Company continues to balance accessibility with workplace safety while making efforts to enhance inclusivity wherever practicable.

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.

Yes, the Company has adopted a standalone Equal Opportunity Policy in alignment with the provisions of the Rights of Persons with Disabilities Act, 2016. The policy reflects the Company's commitment to fostering an inclusive and non-discriminatory workplace, ensuring equitable employment practices across all stages of the employee lifecycle.

Through this framework, the Company promotes equal opportunity, prohibits discrimination and endeavours to provide reasonable accommodation and necessary support to differently abled individuals. The policy also ensures compliance with applicable legal requirements while reinforcing the Company's approach towards building an inclusive workplace environment.

The weblink of the policy is provided as follows: <https://jupiterwagons.com/wp-content/uploads/2025/04/JWL-Equal-Opportunity-policy.pdf>

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	-	-	-	-
Female	100%	-	-	-
Total	100%	-	-	-

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

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	Yes, the Company has established a structured grievance redressal framework to provide employees and workers with accessible and transparent channels to raise concerns. These mechanisms are designed to address issues in a timely and fair manner while ensuring confidentiality and protection against retaliation. The key mechanisms are outlined below: ▪ HR Grievance Mechanism: A formal grievance redressal system is in place, including grievance boxes and reporting channels, through which employees and workers can raise workplace-related concerns such as issues pertaining to working conditions, employment practices, or interpersonal matters. All grievances are reviewed by the Human Resources function and are addressed in a structured and time-bound manner. ▪ Vigil Mechanism (Whistle Blower Policy): The Company has implemented a Vigil Mechanism to enable Directors, employees and other stakeholders to report concerns related to unethical conduct, fraud, or violations of the Company's Code of Conduct. The mechanism ensures confidentiality, provides for anonymous reporting (where applicable) and includes safeguards against victimisation. Reported concerns are reviewed and investigated in accordance with defined protocols. ▪ Internal Complaints Committee (ICC): An Internal Complaints Committee has been constituted in compliance with the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH). The ICC addresses complaints related to workplace harassment, including sexual harassment and ensures fair and confidential investigation. Additionally, concerns relating to human rights violations can also be reported through established channels and are addressed in line with the Company's policies and applicable regulations.
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

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

Employee associations have not been established within the company; however, the right to freedom of association is recognized and collective bargaining is not restricted.

8. Details of training given to employees and workers:

Category	FY 2025-26 Current Financial Year					FY 2024-25 Previous Financial Year				
	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	696	696	100%	696	100%	681	681	100%	681	100%
Female	20	20	100%	20	100%	17	17	100%	17	100%
Total	716	716	100%	716	100%	698	698	100%	698	100%
Workers										
Male	1221	1221	100%	1221	100%	1165	1165	100%	1165	100%
Female	16	16	100%	16	100%	11	11	100%	11	100%
Total	1237	1237	100%	1237	100%	1176	1176	100%	1176	100%

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

Category	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	678	678	100%	659	659	100%
Female	20	20	100%	17	17	100%
Total	698	698	100%	676	676	100%
Workers						
Male	-	-	-	-	-	-
Female	-	-	-	-	-	-
Total	-	-	-	-	-	-

Note: The Company undertakes performance reviews for permanent employees only. Performance reviews do not apply to workers since their compensation is based on a fixed rate grading

10. Health and safety management system:

a) Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No). If yes, the coverage such system?

Yes, The Company has implemented a comprehensive Occupational Health and Safety (OHS) Management System aimed at ensuring a safe and healthy working environment across its operations. Three out of six manufacturing plants are certified under ISO 45001, reflecting alignment with internationally recognized standards for occupational health and safety management.

The OHS framework extends to all employees and workers and covers key aspects such as hazard identification, risk assessment, incident reporting, emergency preparedness and response and compliance with applicable statutory requirements. The system is supported by defined processes, training programmes and periodic reviews to strengthen safety performance and promote a culture of workplace safety across the organization.

b) What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?

A structured and systematic approach is followed for the identification of work-related hazards and the assessment of associated risks across both routine and non-routine activities. Routine inspections and safety audits are conducted by designated Safety Officers to proactively identify potential hazards across operational areas. These assessments are guided by the Company's Occupational Health and Safety (OHS) Policy and established standard operating procedures, which define processes for hazard identification, risk evaluation and control measures.

For non-routine activities, including new processes, equipment changes, or maintenance work, risk assessments are carried out prior to execution to identify potential hazards and implement appropriate mitigation measures.

In addition, monthly Safety Committee meetings are conducted to review incidents, near misses and accidents, and to facilitate knowledge sharing and continuous improvement. Root cause analysis and incident investigations are undertaken to identify underlying issues and implement corrective and preventive actions. The learnings derived from these processes are integrated into safety procedures and operational controls, thereby strengthening the overall risk management framework.

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

Yes, the Company has established defined processes to enable employees and workers to report work-related hazards in a timely and structured manner. Hazards can be raised through multiple channels, including direct reporting to designated Safety Officers during site inspections, participation in safety training sessions and discussions during periodic Safety Committee meetings. In addition, near-miss incidents are actively identified, documented and encouraged to be reported at the departmental level to strengthen proactive risk identification and safety awareness.

The Company promotes a safety-first culture wherein employees and workers are empowered to remove themselves from situations that pose an imminent risk to their health and safety, without fear of reprisal. Such concerns are escalated through appropriate channels for immediate review and corrective action, ensuring effective mitigation of potential hazards.

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

Yes. The Company provides access to non-occupational medical and healthcare services to its employees and workers. This includes coverage under Medclaim policies and benefits under the Employees' State Insurance Corporation (ESIC), ensuring financial support for a wide range of medical needs beyond workplace-related incidents. First-aid facilities are available across plant locations to provide immediate medical assistance. In cases requiring advanced care, employees and workers are referred to nearby hospitals for appropriate treatment. Further, the Company promotes overall health and well-being through periodic health check-ups and awareness programmes, thereby supporting a comprehensive healthcare framework for its workforce.

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

Safety Incident/Number	Category*	FY 2025-26 (Current Financial Year)	FY 2024-2025 (Previous Financial Year)
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	2.71	2.39
	Workers	15.16	4.96
Total recordable work-related injuries	Employees	7	4
	Workers	53	14
Number of fatalities	Employees	1	0
	Workers	0	0
High consequences for work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

**Including the contract workforce*

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

The Company is committed to maintaining a safe and healthy workplace across all its operations. A structured framework has been established to monitor occupational health and safety performance and ensure compliance with applicable laws, standards and internal policies.

Key measures implemented include:

- Emergency Response Planning: Comprehensive protocols are in place to manage incidents such as fires, explosions and chemical leaks, ensuring timely and effective response.
- Safety Governance: Monthly safety meetings are conducted to engage employees and workers, review safety performance and reinforce safe work practices.

- **Awareness Initiatives:** Safety awareness is promoted through display of posters and communication materials highlighting key safety guidelines and precautions.
- **Mock Drills:** Periodic mock drills, conducted on a quarterly basis, help assess preparedness and improve response mechanisms for emergency situations.
- **First-Aid Facilities:** Adequate first-aid arrangements are available across all plant locations to provide immediate medical assistance.
- **Training and Capacity Building:** Regular training programmes are conducted to build awareness and capability on occupational health and safety practices.
- **Health Surveillance:** Periodic health check-ups are undertaken for employees and workers to monitor and support their overall well-being.

These measures collectively support the Company's efforts to foster a strong safety culture and continuously enhance workplace health and safety standards.

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

Benefits	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	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	Nil	Nil	NA	Nil	Nil	NA
Health & Safety	Nil	Nil	NA	Nil	Nil	NA

14. Assessments for the year:

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

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.

Not any

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, life insurance coverage is provided by the company to its employees and workers in the event of death.

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

An internal audit team has been established by the company to ensure that statutory dues payable by the vendors and service providers for their employees are deposited in a timely manner and in full. This is facilitated through a process of periodic audits and established control mechanisms.

3. Provide the number of employees / workers having suffered high consequence work related injury / ill-health / fatalities (as reported in Q11 of Essential Indicators above), who have been rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Employees	Nil	Nil	Nil	Nil
Workers	Nil	Nil	Nil	Nil

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

Yes, The Company facilitates continued employability through selective post-retirement engagement, wherein employees may be considered for extension beyond the prescribed retirement age on a case-by-case basis. Such considerations are typically based on factors such as health, experience and continued contribution potential.

5. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	0%. However, the Company has developed a Supplier Code of Conduct that integrates key ESG parameters, including human rights, business ethics, environmental compliance and occupational health and safety, with a focus on ensuring safe working conditions across the supply chain. As a next step, the Company intends to identify critical suppliers and undertake structured assessments to evaluate their alignment with the defined ESG requirements under the Supplier Code.
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.

Not any

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.

The Company follows a structured approach to identify its key stakeholder groups, recognizing stakeholder engagement as integral to responsible and sustainable business practices. In line with its Stakeholder Engagement Policy, the Company is committed to maintaining transparent, inclusive and ongoing communication with stakeholders to support informed decision-making and strengthen accountability.

Stakeholders are identified and prioritized based on defined criteria, including the extent of their dependence on the Company, the immediacy of their engagement, the Company's responsibility towards them and their ability to influence business outcomes. This framework enables the Company to focus on stakeholder groups that have a significant impact on, or are impacted by, its operations and long-term strategy.

The Company undertakes periodic and structured engagement with its stakeholders to understand expectations, address concerns and incorporate relevant inputs into its decision-making processes. Key stakeholder groups identified include employees and workers, suppliers and business partners, customers, local communities, investors and shareholders and regulatory authorities.

Through this approach, the Company aims to strengthen stakeholder relationships, enhance trust and transparency and align its business strategy with stakeholder expectations and sustainability priorities.

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 and workers	No	Company meetings, training programs, email, WhatsApp group, poster, in person discussion and workshops	Daily	Grievances, Health & safety, employee, wellbeing, trainings and career development

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 and Investors	No	Email, annual report, meetings/ conferences/ publication	Quarterly and on need basis	Financial and non-financial performance of Company and its subsidiaries
Customers	No	Email, phone, feedback form	On need basis	Services warranty
Regulators	No	Email, meetings, conference calls, annual return report	On need basis	Compliance, laws and audit
Community/ NGOs	Yes	In person meeting	On need basis	Community development
Suppliers	No	Annual conference, email, meetings, conference calls	On need basis	Payment cycle, Business opportunities, Awareness on NGRBC

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 is feedback from such consultations provided to the Board.

The Company has established a structured framework for stakeholder consultation on economic, environmental and social matters, recognizing its importance for effective governance and long-term value creation.

Stakeholder consultations are conducted through multiple channels, including formal meetings, surveys, grievance redressal mechanisms and community engagement initiatives. These interactions enable the Company to capture stakeholder perspectives on key issues such as environmental management, employee well-being, community development and responsible business practices.

Operational responsibility for managing these engagements is typically delegated to relevant functional teams, including sustainability, human resources, procurement and compliance functions. The feedback and insights gathered through these interactions are systematically consolidated and evaluated.

Key outcomes and material concerns arising from stakeholder consultations are communicated to the Board through established internal reporting mechanisms, such as management reviews, sustainability updates, risk management reports and Board/Committee presentations.

The Board and its Committees review these inputs and, where relevant, integrate them into strategic planning, risk management and policy formulation. This ensures that stakeholder perspectives are effectively considered at the highest level of governance, reinforcing the Company's commitment to transparency, accountability and sustainable business conduct.

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 inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.

Stakeholder consultation is an integral part of the Company's approach to identifying and managing environmental and social topics. Inputs gathered through stakeholder engagements, along with insights from the materiality assessment process, are used to identify key sustainability priorities relevant to the Company and its stakeholders.

The feedback received is systematically analyzed and incorporated into the Company's strategic and operational framework. This includes informing the development and strengthening of policies, defining sustainability objectives and setting measurable targets across environmental and social areas.

For instance, stakeholder expectations around responsible sourcing and labour practices have contributed to the development of the Supplier Code of Conduct, which integrates ESG parameters across the supply chain. These policies and initiatives are implemented through relevant functions and are supported by monitoring and review mechanisms to track progress and ensure alignment with the Company's sustainability commitments.

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

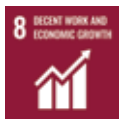
The Company recognizes the importance of engaging with and addressing the needs of vulnerable and marginalized stakeholder groups through focused initiatives and targeted interventions. The approach extends beyond philanthropic activities, with an emphasis on structured community development programmes aligned with local requirements.

Prior to undertaking CSR initiatives, the Company conducts need assessments to identify vulnerable and marginalized groups and understand their specific concerns. Based on these assessments, initiatives are designed and implemented in collaboration with credible NGO partners and institutions, ensuring effective outreach and impact. Key areas of intervention include education, healthcare and community development.

In addition to CSR-driven engagement, the Company also addresses site-specific concerns raised by nearby communities. For instance, in response to feedback regarding safety risks associated with overhead electrical transmission lines in the vicinity of its manufacturing facilities, the Company is in process of relocating such lines underground. This measure may significantly reduce safety risks for surrounding communities, particularly vulnerable groups.

Through these engagements and actions, the Company aims to enhance community well-being, mitigate localized risks and strengthen its relationship with vulnerable stakeholder groups.

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	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Total (A)	No. of employees / workers covered (B)	% (B/A)	Total (C)	No. employees/ workers covered (D)	% (D/C)
Employees						
Permanent	698	698	100%	676	676	100%
Other than permanent	18	18	100%	22	22	100%
Total Employees	716	716	100%	698	698	100%
Workers						
Permanent	374	374	100%	340	340	100%
Other than permanent	863	863	100%	836	836	100%
Total Workers	1237	1237	100%	1176	1176	100%

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

Category	Current FY (2025-26)					Previous FY (2024-25)				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No.	%	No.	%		No.	%	No.	%
		(B)	(B / A)	(C)	(C / A)		(E)	(E / D)	(F)	(F / D)
Employees										
Permanent	698	-	-	698	100%	676	-	-	676	100%
Male	678	-	-	678	100%	659	-	-	659	100%
Female	20	-	-	20	100%	17	-	-	17	100%
Other than Permanent	18	-	-	18	100%	22	-	-	22	100%
Male	18	-	-	18	100%	22	-	-	22	100%
Female	0	-	-	0	100%	0	-	-	0	-

Category	Current FY (2025-26)					Previous FY (2024-25)				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No.	%	No.	%		No.	%	No.	%
		(B)	(B/ A)	(C)	(C /A)		(E)	(E / D)	(F)	(F / D)
Workers										
Permanent	374	-	-	374	100%	340	-	-	340	100%
Male	367	-	-	367	100%	335	-	-	335	100%
Female	7	-	-	7	100%	5	-	-	5	100%
Other than Permanent	863	-	-	863	100%	836	-	-	836	100%
Male	854	-	-	854	100%	830	-	-	830	100%
Female	9	-	-	9	100%	6	-	-	6	100%

3. Details of remuneration/salary/wages

a. Median remuneration/wages:

	Male		Female	
	Number	Median remuneration/ salary / wages of respective category (in INR)	Number	Median remuneration/ salary/ wages of respective category (in INR)
Board of Directors (BoD)	9	INR 5,35,000	1	INR 4,30,000
Key Managerial Personnel	2	INR 36,69,500	-	-
Employees other than BoD and KMP	672	INR 3,12,617	20	INR 3,71,226
Workers	367	INR 1,91,839	7	INR 1,69,179

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

	FY 2025-26 (Current Financial Year)	FY 2024-2025 (Previous Financial Year)
Gross wages paid to females as % of total wages	2.13%	2.15%

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)

The organization has established defined focal points to address human rights impacts and related concerns arising from its business activities. The Human Resources (HR) Manager serves as the primary contact responsible for overseeing, managing and addressing any human rights-related issues, including employee welfare, fair treatment, non-discrimination and compliance with internal policies and applicable labour laws. In addition, the organization has constituted an Internal Complaints Committee (ICC) in accordance with relevant legal requirements. The ICC is specifically responsible for addressing complaints related to workplace harassment, including sexual harassment, ensuring that such matters are handled in a timely, confidential and impartial manner. Together, these mechanisms ensure that grievances and human rights concerns are effectively identified, investigated and resolved, while promoting a safe, respectful and inclusive working environment across the organization.

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

Jupiter Wagons Limited has established robust institutional mechanisms to effectively address and redress human rights-related grievances across its operations. The Company has implemented a dedicated Human Rights Policy, which outlines a structured and transparent grievance redressal framework. This framework enables employees and other stakeholders to confidentially report any actual or suspected breaches of human rights standards. The Human Resources (HR) function serves as the primary point of contact for receiving and addressing such grievances. All complaints are handled in a fair, timely and confidential manner. In cases where issues remain unresolved at the initial level, they are escalated to the respective Plant Heads or the BRSR Committee, ensuring appropriate oversight and prompt resolution.

To further strengthen the process, the Company provides access to a secure and anonymous reporting mechanism, allowing individuals to raise concerns without fear of retaliation, thereby promoting a speak-up culture and protecting whistleblowers.

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

	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	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	Not any	0	0	Not any
Discrimination at workplace	0	0	Not any	0	0	Not any
Child Labour	0	0	Not any	0	0	Not any
Forced Labour/ Involuntary Labour	0	0	Not any	0	0	Not any
Wages	0	0	Not any	0	0	Not any
Other human rights related issues	0	0	Not any	0	0	Not any

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
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

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

The Company has established robust safeguards to ensure that complainants in cases of discrimination and harassment are protected from any adverse consequences. In line with its Prevention of Sexual Harassment (POSH) Policy and broader human rights commitments, strict confidentiality is maintained throughout the grievance redressal process. Access to sensitive information is restricted to authorized personnel to protect the identity and dignity of the complainant, respondent and witnesses.

The Internal Complaints Committee (ICC) is empowered to recommend and implement interim relief measures during the course of an inquiry to safeguard the complainant. These measures may include granting leave, temporary transfer, change in reporting structure, or any other appropriate action to ensure the complainant's safety and well-being within the workplace.

The Company follows a strict zero-tolerance policy towards retaliation, explicitly prohibiting any form of victimization, intimidation, or discrimination against the complainant, witnesses, or individuals participating in the investigation process. Any such retaliatory actions are subject to disciplinary measures in accordance with company policies and applicable legal provisions.

To reinforce these safeguards, the Company conducts regular awareness and training programs for employees and management, emphasizing respectful workplace behaviour, non-retaliation principles and the importance of a safe grievance reporting environment. These measures collectively ensure that individuals can raise concerns without fear, thereby fostering a culture of trust, accountability and psychological safety across the organization.

9. Do human rights requirements form part of your business agreements and contracts?

No, human rights requirements do not form part of business agreement and contracts.

10. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	100%
Forced/involuntary labour	100%
Sexual harassment	100%
Discrimination at workplace	100%
Wages	100%
Others – please specify	100%

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

Not applicable, as no significant concerns have been identified through the assessments conducted across the company's plants and offices.

Leadership Indicators

1. Details of a business process being modified / introduced as a result of addressing human rights grievances/complaints.
The Company has not encountered any human rights grievances or complaints that requires changes to its business processes.
2. Details of the scope and coverage of any Human rights due diligence conducted.
JWL is in process to conduct human rights due diligence for its own operation and value chain partners.
3. Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?
Yes, the Company's office is accessible to differently abled visitors.

4. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	0% %. However, the Company has developed a Supplier Code of Conduct that integrates key ESG parameters, including human rights, business ethics, environmental compliance and occupational health and safety, with a focus on ensuring safe working conditions across the supply chain.
Discrimination at workplace	
Child Labour	
Forced Labour/Involuntary Labour	As a next step, the Company intends to identify critical suppliers and undertake structured assessments to evaluate their alignment with the defined ESG requirements under the Supplier Code.
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.

None.

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, in the following format:

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
From renewable sources		
Total electricity consumption (A)	8,322.24 GJ	1,487.25 GJ
Total fuel consumption (B)	0	0
Energy consumption through other sources (C)	0	0
Total energy consumed from renewable sources (A+B+C)	8,322.24 GJ	1,487.25 GJ
From non-renewable sources		
Total electricity consumption (D)	1,94,877.35 GJ	1,88,495.10 GJ
Total fuel consumption (E)	1,05,313.43 GJ	98,031.94 GJ
Energy consumption through other sources (F)	0	0
Total energy consumed from non-renewable sources (D+E+F)	3,00,190.78 GJ	2,86,527.04 GJ
Total energy consumed (A+B+C+D+E+F)	3,08,513.03 GJ	2,88,014.29 GJ

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Energy intensity per rupee of turnover (Total energy consumed/ Revenue from operations)	1.22 (GJ/` INR Lakhs)	0.74 (GJ)/` INR Lakhs)
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumption/ Revenue from operations adjusted for PPP) (GJ/Crore)*	24.71 (GJ/USD Lakhs)	15.37 (GJ/USD Lakhs)
Energy intensity in terms of physical output	1.75** GJ/MT	14.27 (GJ/ Number of products produced)

* PPP rate for FY 2025-26: 20.34 (IMF)

** During FY 2025-26, the Company revised the methodology for calculating the intensity in terms of physical output from GJ per number of products produced to GJ per metric tonne (MT) of production. Accordingly, the energy intensity values reported for FY 2025-26 are not directly comparable with those disclosed for FY 2024-25.

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 indicators/information disclosed in the BRSR report have been externally assured. BRSR Core indicators obtained Limited Assurance by Futurestation Services LLP

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.

The company's business operations have not been identified as Designated Consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India. Accordingly, the question is not applicable to the company.

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

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	8,830 KL
(ii) Groundwater	1,51,130.87 KL	1,45,795 KL
(iii) Third party water	3,099.52 KL	3,400 KL
(iv) Seawater / desalinated water	0	0
(v) Others (Rainwater harvesting)	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	1,54,230.39 KL	1,58,025 KL
Total volume of water consumption (in kilolitres)***	44,439.38 KL	36,596.20 KL****
Water intensity per rupee of turnover (Total Water consumed / Revenue from operations) (L/`)	0.18 (KL/` INR Lakhs)	0.09 (KL)/` INR Lakhs)
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption/ Revenue from operations adjusted for PPP)	3.56 (KL/` USD Lakhs)	1.95 (KL)/` USD Lakhs)
Water intensity in terms of physical output	0.25***** KL/MT	1.81 (KL/Number of products produced)

* PPP rate for FY 2025-26: 20.34 (IMF)

** Water data is based on a mix of metered and estimated values. Two plants have water meters for groundwater monitoring, two plants source water from third parties and at three facilities (including the corporate and regional offices), water withdrawal is estimated in line with CGWA guidelines. The remaining plant estimates water withdrawal based on tank capacity and refilling frequency.

*** Out of six manufacturing facilities, water is used for industrial purposes at one unit, while at all other facilities, including corporate and regional offices, water is used primarily for domestic purposes. In the absence of water meters, domestic water consumption is estimated at 20% of total withdrawal, based on CPHEEO guidelines and IS 1172 standards.

**** Water consumption for FY 2024-25 has been restated based on CPHEEO guidelines and IS 1172 standards. Accordingly, the related intensity metrics have also been restated.

***** During FY 2025-26, the Company revised the methodology for calculating the intensity in terms of physical output from KL per number of products produced to KL per metric tonne (MT) of production. Accordingly, the intensity values reported for FY 2025-26 are not directly comparable with those disclosed for FY 2024-25.

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 indicators/information disclosed in the BRSR report have been externally assured. BRSR Core indicators obtained Limited Assurance by Futurestation Services LLP**

4. Provided the following details related to water discharged:

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
- No treatment	1,09,791.12 KL*	1,21,428.80 KL**
- With treatment – please specify level of treatment		
(ii) To Groundwater	0	0
- No treatment		
- With treatment – please specify level of treatment		
(iii) To Seawater	0	0
- No treatment		
- With treatment – please specify level of treatment		
(iv) Sent to third parties	0	0
- No treatment		
- With treatment – please specify level of treatment		
(v) Others	0	0
- No treatment		
- With treatment – please specify level of treatment		
Total water discharged (in kilolitres)	1,09,791.12 KL	1,21,428.80 KL

* Out of six manufacturing plants, two units maintain Zero Liquid Discharge. For the remaining units, including the corporate and regional offices, water discharge is estimated based on GRI methodology (Difference between water withdrawal and water consumption).

** Water discharge for FY 2024–25 has been restated to align with the revised methodology and ensure comparability across reporting periods.

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 indicators/information disclosed in the BRSR report have been externally assured. BRSR Core indicators obtained Limited Assurance by Futurestation Services LLP**

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

In two of the Company's units, Zero Liquid Discharge (ZLD) systems have been implemented. At these locations, water is primarily used for domestic purposes. Sewage Treatment Plants (STPs) are in place and the treated water is reused for applications such as gardening and washing.

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

Parameter	Please specify unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
NOx	µg/m3	30.54	15.03
SOx	µg/m3	23.68	11.82
Particulate Matter (PM)	µg/m3	42.31	45.73

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. - **External assurance was not obtained on this KPI as this is not part of the BRSR Core.**

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

Parameter	Please specify unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	14,785.70 tCO ₂ e	9,577.83 tCO ₂ e
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	38,434.14 tCO ₂ e	38,087.49 tCO ₂ e
Total Scope 1 and Scope 2 emissions intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	Metric tonnes of CO ₂ equivalent	0.21 (tCO ₂ e/ INR Lakhs)	0.12 (tCO ₂ e/ INR Lakhs)
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions/ Revenue from operations adjusted for PPP)		4.26 (tCO ₂ e/USD Lakhs)	2.54 (tCO ₂ e/USD Lakhs)
Total Scope 1 and Scope 2 emission intensity in terms of physical output		0.30** tCO ₂ e/MT	2.36 (tCO ₂ e/Number of products produced)

* PPP rate for FY 2025-26: 20.34 (IMF)

** During FY 2025-26, the Company revised the methodology for calculating the intensity in terms of physical output from tCO₂e per number of products produced to tCO₂e per metric tonne (MT) of production. Accordingly, the intensity values reported for FY 2025-26 are not directly comparable with those disclosed for FY 2024-25.

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 indicators/information disclosed in the BRSR report have been externally assured. BRSR Core indicators obtained Limited Assurance by Futurestation Services LLP

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

The Company has undertaken several initiatives aimed at reducing greenhouse gas (GHG) emissions and improving energy efficiency across its operations. Key initiatives include:

- **Adoption of Renewable Energy:** Initiated sourcing of renewable energy at three manufacturing facilities—Bandel (through captive solar) and Deori and Pithampur (through power purchase agreements)—to reduce dependence on conventional energy sources.
- **Fuel Transition:** Commenced transition from Light Sulphur Heavy Stock (LSHS) to cleaner energy alternatives to reduce emissions at the source.
- **Energy Efficiency Measures:** Expanded the use of energy-efficient LED lighting systems across operational areas to optimise electricity consumption.
- **Power Optimisation:** Implemented power factor correction systems to enhance energy efficiency and reduce transmission losses within facilities.

These initiatives reflect the Company's focus on improving energy performance and progressively reducing its GHG emission intensity.

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

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Waste generated (in metric tonnes)		
Plastic waste (A)	228.82	150.15
E-waste (B)	2.56	0
Bio-medical waste (C)	0	0
Construction and demolition waste (D)	46.24	0
Battery waste (E)	0.03	0
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (G)	39.24	7.49
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e., by materials relevant to the sector)	13,911.53	14,080.15
Total (A+B + C + D + E + F + G + H)*	14,228.42	14,237.79
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.06 (MT/INR Lakhs)	0.04 (MT/INR Lakhs)
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)**	1.14 (MT/USD Lakhs)	0.76 (MT/USD Lakhs)
Waste intensity in terms of physical output	0.08*** MT/MT	0.71 (MT/ Number of products produced)
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	2.41	0
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total	2.41	0
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	0	0
(ii) Landfilling	0	0
(iii) Other disposal operations****	14,202.12	14,237.79
Total	14,202.12	14,237.79

*The Company is currently in the process of undertaking comprehensive waste inventORIZATION across its operations. Certain waste streams are presently tracked in non-quantitative terms (e.g., units/numbers) and efforts are underway to standardise measurement and reporting.

**PPP rate for FY 2025-26: 20.34 (IMF)

*** During FY 2025-26, the Company revised the methodology for calculating the intensity in terms of physical output from metric tonnes per number of products produced to metric tonnes per metric tonne (MT) of production. Accordingly, the intensity values reported for FY 2025-26 are not directly comparable with those disclosed for FY 2024-25.

****Waste is disposed of through authorised vendors; however, the final disposal methods are not fully traceable. In the absence of adequate supporting evidence, all such disposal is reported under "Other Disposal Operations," except for used oil, which is handed over to authorised recyclers in accordance with applicable Hazardous Waste Authorisation.

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 indicators/information disclosed in the BRSR report have been externally assured. BRSR Core indicators obtained Limited Assurance by Futurestation Services LLP**

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 follows a structured and compliant approach to waste management, guided by its Environment Policy, which emphasizes the principles of reduction, reuse and recycling in line with circular economy practices. Standard operating procedures (SOPs) are in place across all facilities to ensure systematic handling, storage and disposal of both hazardous and non-hazardous waste in accordance with applicable environmental regulations.

Waste is segregated at source and dedicated scrap yards are maintained at plant locations for the safe and organized storage of different waste categories with appropriate labelling and controls. Hazardous waste—such as used oils, lubricants, paint containers and sludge—is handled and disposed of through authorized vendors in compliance with regulatory requirements, while non-hazardous waste is channeled through recycling or authorized disposal agencies.

As part of its resource efficiency initiatives, the Company promotes material recovery and reuse. Approximately 70% of foundry sand is recycled and reused within operations and metal scrap generated during manufacturing is either reused internally (including through melting in electric arc furnaces) or sent to authorized recyclers.

11. If the entity has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.) where environmental approvals / clearances are required, please specify details in the following format:

S. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
Not applicable			

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

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public Domain (Yes / No)	Relevant Web link
None	None	Not applicable			

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

S. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
JWL is in compliance with all applicable environmental laws, regulations and guidelines in India.				

Leadership Indicators

1. Water withdrawal, consumption and discharge in areas of water stress (in kilolitres):

For each facility / plant located in areas of water stress, provide the following information:

The company's operations are not situated in water-stressed areas; therefore, this aspect is not applicable to the company.

- * Name of the area: Richai, Udaipura, Pithampura, Deori, Jamshedpur
- * Nature of operations: Manufacturing
- * Water withdrawal, consumption and discharge in the following format:

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	8,830 KL
(ii) Groundwater	24,579.87 KL	2,715 KL
(iii) Third party water	2,127 KL	3,400 KL
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (In kilolitres)	26,70687 KL	14,945 KL*
Total volume of water consumption (In kilolitres)	10,035.06 KL	7,980 KL*
Water intensity per rupee of turnover (Water consumed / turnover)	0.04 (KL/INR Lakhs)	0.02 (KL/INR Lakhs)

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water		
- No treatment	16,671.81 KL	6,964.80 KL*
- With treatment – please specify level of treatment	0	0
(ii) Into Groundwater	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iii) Into Seawater	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iv) Sent to third parties	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(v) Others	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
Total water discharged (in kilolitres)	16,671.81 KL	6,964.80 KL

*During FY 2025-26, the Company conducted a climate risk assessment across its sites. Based on the assessment outcomes, the Jamshedpur, Richai, Deori, Udaipura and Pithampur manufacturing plants were identified as being located in water-stressed areas. Accordingly, the water-related data for FY 2024-25 has been restated.

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. - **External assurance was not obtained on this KPI as this is not part of the BRSR Core.**

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

Parameter	Please specify unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	1,23,067.25	5,92,410.41 tCO ₂ e
Total Scope 3 emissions per rupee of turnover		0.48 tCO ₂ e/INR Lakhs	1.53 tCO ₂ e/INR Lakhs

Note: In FY 2025-26, JWL has estimated its scope 3 in six categories (Category 1, 2, 3, 4, 6, 7). The significant reduction in Scope 3 emissions during FY 2025-26 is primarily attributable to a refined assessment of purchased goods & services and capital goods, supported by improved procurement data quality, enhanced validation processes and more granular expenditure mapping across procurement categories.

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. - External assurance was not obtained on this KPI as this is not part of the BRSR Core.

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.

Question 11 is not applicable to the Company.

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 initiative (Savings in ₹ Million)
1.	Optimization of energy use	The Company undertakes targeted measures to prevent and minimise energy wastage by improving overall energy efficiency across its operations. A systematic approach is followed to identify significant energy-consuming machinery and equipment, along with continuous monitoring of their energy usage. Key measures include implementation of power factor correction systems, load balancing and optimisation of operational processes to ensure efficient use of energy. The Company also focuses on upgrading to energy-efficient equipment and deploying monitoring and control systems to track performance and identify improvement opportunities. These initiatives collectively contribute to reducing energy losses, improving operational efficiency and optimising energy consumption across facilities.	Not measured

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

The Company has integrated a Business Continuity and Disaster Management Plan within its Risk Management framework. The plan outlines structured procedures to ensure continuity of critical operations and timely recovery during disruptions such as natural disasters, industrial incidents, power outages, cyber threats, or pandemics. It includes preventive controls, response protocols and recovery mechanisms to safeguard employees, assets and business operations. The plan is periodically reviewed and tested to ensure effectiveness and alignment with evolving risk scenarios.

The Risk Management Policy is available on the Company's website: <https://jupiterwagons.com/wp-content/uploads/2024/05/JWL-Risk-Management-Policy.pdf>

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.

No adverse impacts arising from the company's value chain have been identified.

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

0%. During the reporting period, the Company has not undertaken formal assessments of value chain partners for environmental impacts. However, it has developed a Supplier Code of Conduct integrating key ESG parameters, including environmental compliance, human rights, business ethics and occupational health and safety, to strengthen sustainability practices across the supply chain.

As a next step, the Company plans to identify critical suppliers and initiate structured assessments to evaluate their alignment with the defined environmental and ESG requirements under the Supplier Code.

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

- By the listed entity: Not any
- By the top ten (in terms of value of purchases and sales, respectively) value chain partners: Not any

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. 5
- b. List the top 10 trade and industry chambers/associations (determined based on the total members of such body) the entity is a member of/affiliated to.

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	National Council of Railways, ASSOCHAM	National
2	Member of FICCI National	National
3	Member of CII National	National
4	Member of Indo-German Chamber of Commerce National	National
5	Indian Chamber of Commerce	National

2. Provide details of corrective action taken or underway on any issues related to anticompetitive conduct by the entity, based on adverse orders from regulatory authorities.

Name of authority	Brief of the case	Corrective action taken
None	Not Applicable	Not Applicable

Leadership Indicators

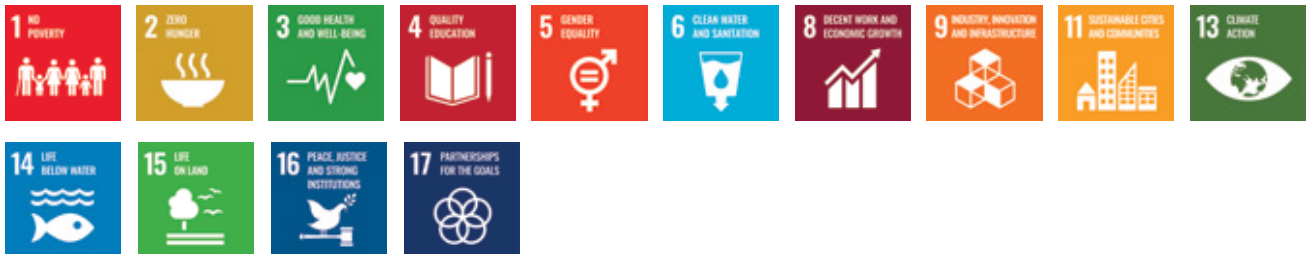
1. Details of public policy positions advocated by the entity:

S. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually / Half yearly/Quarterly / Others – please specify)	Web Link, if available
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Not any

However, the Company's BRSR Policy covers policy on Responsible Advocacy. It is approved by the Board and provides the guideline for necessary interface with Government/ Regulatory Authorities on matters concerning the industry/sector in which the Company operates.

PRINCIPLE 8: Businesses should promote inclusive growth and equitable development



Essential Indicators

1. Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current financial year.

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

2. Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity.

S. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
Not applicable						

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

The Company has established structured mechanisms to receive and address community grievances as part of its stakeholder engagement and CSR framework. Regular interactions are conducted with local communities to understand their concerns, expectations and priorities.

Community members can raise concerns through direct engagement channels, including interactions with plant-level representatives, CSR teams and through implementing NGO partners. These concerns are documented, reviewed and addressed in a time-bound manner in coordination with relevant internal teams.

The CSR team, in collaboration with partner organizations and local stakeholders, monitors ground-level issues and ensures appropriate resolution. Significant concerns and their status are periodically reviewed at the management level, including oversight by the CSR Committee where relevant.

This structured approach enables timely grievance redressal, strengthens community relationships and supports responsive and inclusive decision-making.

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

	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/ small producers	2.89%	2.95%
Directly from within India	100%	95.23%

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

Location	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Rural	3.88%	4.45%
Semi-urban	21.77%	22.13%
Urban	49.01%	43.97%
Metropolitan	25.34%	29.45%

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):

Not applicable.

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

S. No.	State	Aspirational District	Amount spent (In INR)
Not applicable			

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

No, the Company does not have a standalone preferential procurement policy specifically dedicated to sourcing from suppliers belonging to marginalized or vulnerable groups. A significant portion of procurement (approximately 70%) is governed by the guidelines prescribed by the Research Designs and Standards Organization (RDSO), which limits flexibility in vendor selection.

However, the Company remains committed to inclusive procurement practices. For procurement activities not subject to RDSO regulations, preference is extended to suppliers from marginalized and vulnerable groups, including MSMEs, subject to their ability to meet the required technical, quality and commercial criteria

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

None

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

None

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.

S. No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes / No)	Basis of calculating benefit share
Not any				

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.

Name of authority	Brief of the case	Brief of the Case
Not any		

6. Details of beneficiaries of CSR Projects

S. No.	CSR Project	No. of persons benefited from CSR projects	% of beneficiaries from vulnerable and marginalized groups
1.	Sports promotion and allied activities	3200	100%

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.

Jupiter Wagons Limited has established a structured mechanism to receive, track and respond to customer complaints and feedback, ensuring transparency and timely resolution. Customers can raise concerns through multiple channels, including:

- The "Query" section on the Company's website (<https://jupiterwagons.com/contact-us/>)
- Designated customer service email (cs@jupiterwagons.com)
- Contact numbers (033-4011 1777)
- Direct engagement with marketing and customer relationship teams

All complaints and feedback received through these channels are recorded, reviewed and addressed in a systematic and time-bound manner by the concerned teams.

In addition to grievance redressal mechanisms, the Company has implemented stringent quality assurance processes aimed at proactively minimizing the likelihood of customer complaints. Compliance with G-105 standards and RDSO specifications is maintained across all products, supported by a robust three-layer inspection system comprising internal inspections, independent third-party inspections and inspections by authorized agencies reporting to Railway authorities.

Further, zonal (TXR) inspections conducted by Railways assess safety-critical parameters prior to final acceptance. Observations identified during these inspections are rectified before dispatch, thereby reducing the incidence of post-delivery complaints.

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

	As a percentage to total turnover
Environmental and social parameters relevant to the product	Not applicable
Safe and responsible usage	100%
Recycling and/or safe disposal	Not applicable

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

	FY 2025-26			FY 2024-25		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at the end of year	Remarks
Data privacy	0	0	Not any	0	0	Not any
Advertising	0	0	Not any	0	0	Not any
Cyber-security	0	0	Not any	0	0	Not any
Delivery of essential services	0	0	Not any	0	0	Not any
Restrictive Trade practices	0	0	Not any	0	0	Not any
Unfair Trade Practices	0	0	Not any	0	0	Not any
Others	0	0	Not any	0	0	Not any

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

	Number	Reasons for recall
Voluntary recalls	0	Not any
Forced recalls	0	Not any

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 implemented an Information Technology (IT) Policy that addresses cybersecurity risks and data protection requirements. The policy outlines measures to safeguard digital assets, ensure data integrity and maintain the secure and compliant use of IT systems across the organisation.

It includes controls related to access management, system security, data protection and risk mitigation to address potential cyber threats and privacy concerns.

The IT Policy is an internal document and is therefore not available in the public domain.

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 cases were reported during FY 2025-26; accordingly, no corrective actions were required.

7. Provide the following information relating to data breaches:

- Number of instances of data breaches along-with impact: Nil
- Percentage of data breaches involving personally identifiable information of customers: Nil
- Impact, if any, of the data breaches: Not any

Leadership Indicators

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

Information regarding all products and services offered by Jupiter Wagons Limited is made available on the company's official website: www.jupiterwagons.com

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

The Company places emphasis on educating customers on the safe and responsible use of its products. Detailed product manuals, including safety instructions, operating guidelines and maintenance protocols, are provided to customers at the time of delivery.

In addition, the Company engages with customers through regular interactions, including in-person meetings and site visits, to offer technical guidance on product usage, performance and application-specific requirements. These engagements help ensure proper handling, safe operation and optimal utilisation of the products.

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

The company's operations and products/services are not classified under the category of essential services; therefore, this aspect is not applicable to the company.

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.

Yes, all manufactured wagons and containers are marked and labelled in accordance with the guidelines prescribed by Indian Railways, the Research Designs and Standards Organization (RDSO) and other applicable regulatory authorities, as ensured by the company.

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)

No, the Company has not conducted a formal survey to assess consumer satisfaction during the reporting period. However, it has established internal mechanisms to monitor customer feedback and gauge satisfaction levels on an ongoing basis.

These include structured interactions such as client reviews, post-delivery follow-ups and periodic meetings with customers. The insights gathered through these engagements are analyzed to identify areas for improvement and to enhance product quality, service delivery and responsiveness.

ASSURANCE STATEMENT

To The Management and Board of Directors, Jupiter Wagons Limited

Futurestation Services LLP (also referred as “FSTN” or “we” or “us”) was engaged by Jupiter Wagons Limited (also referred as “JWL”) to conduct a limited assurance procedure on the BRSR Core Disclosures FY 2025-26 as reported by JWL for the period stated below. This Assurance Statement applies to the procedure conducted by us as per the engagement agreement dated 23rd March 2026 signed between JWL and FSTN. The determination of the BRSR Core attributes for disclosure is the sole responsibility of JWL. FSTN’s responsibility was to conduct limited assurance procedure based on applicable standards as per the engagement agreement referred above.

Reporting Period

1st of April 2025 to 31st of March 2026.

Level of Assurance

Limited Assurance. This standard requires us to comply with ethical requirements and to plan and perform our limited assurance engagement to obtain sufficient appropriate evidence about whether the BRSR Core Disclosures are free from material misstatement. We conducted our limited assurance procedure in accordance with International Standard on Assurance Engagements 3000 (Revised), Assurance Engagements other than Audits or Reviews of Historical Financial Information, issued by the International Auditing and Assurance Standards Board.

The procedures we performed were based on our professional judgement and included inquiries, observation of processes performed, inspection of data recording procedures on sample basis particularly for operational attributes (like energy, GHG, water and waste), inspection of data collating and recording procedures, evaluating the appropriateness of quantification methods and reporting policies and agreeing or reconciling with underlying records.

Given the circumstances of the engagement, in performing the procedures listed above, we:

- Made JWL’s management and process owners aware of the procedures to be performed by us.
- Understood and evaluated the design of the key structures, systems, processes and controls for managing, recording and reporting on the identified attributes.
- Checked consolidation for various plants and corporate offices for ensuring the completeness of data being reported
- Based on that understanding and the risks that the reported data may be materially misstated, determined the nature, timing and extent of further procedures
- Performed substantive testing on a selective basis of the identified attributes at the corporate head office in

Kolkata and visited sample representative plants to check that data has been appropriately measured, recorded, collated and reported;

- Reviewed records and performed testing including recalculation of sample data to establish an assurance trail
- Reviewed the level of adherence to the reporting criteria and the reporting framework followed by JWL in preparing the BRSR Core data
- Reviewed the level of risk involved in material incorrectness in recording, collating and reporting of the data
- We have relied on the information, documents, records and explanations provided by JWL for the purpose of our review.

BRSR Core Attributes

The BRSR Core Disclosures are mentioned in page 3 of this statement.

Observations

Our observations after conducting the assurance procedure are:

1. The data on Energy, GHG, Water, Waste and Safety include only those pertaining to the plants at Bandel, Udaipura, Richai, Jamshedpur, Pitampura & Deori and offices at Kolkata & Jabalpur.
2. The safety data is based on records maintained at the plants.
3. The GHG scope 2 emissions data is location based
4. For GHG accounting has been carried out considering the standalone legal boundary as the organisational boundary. We have been given to understand that in future JWL will follow an appropriate organisational boundary as suggested by the GHG Protocol
5. The data used for computation of percentages in a) Gross wages paid to females as % of wages paid and b) Job creation in smaller towns – Wages paid to persons employed in smaller towns (permanent or non- permanent /on contract) as % of total wage cost, does not include data relating to contractual persons deployed at the Bandel Factory

Inherent Limitations

The absence of a significant body of established practice on which to draw to evaluate and measure non financial information allows for different, but acceptable, measures and measurement techniques and can affect comparability between entities. In addition, GHG quantification is subject to inherent uncertainty because of incomplete scientific knowledge used to determine emission factors and availability of updated credible values.

Assurance Opinion:

The procedures we have performed and the documents and records that were made available to us and the information and explanations provided to us by JWL in connection to the review of the BRSR Core Disclosures provide an appropriate basis for our conclusion. Based on the procedures performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the BRSR Core Disclosures for the year ended March 31, 2026, are not prepared, in all material respects, in accordance with the management's basis of preparation and with reference to the BRSR Core Disclosure requirements.

Sd/-

Sudipta Das

Partner

Futurestation Services LLP

25th June, 2026**Statement of independence, impartiality and competence**

Futurestation Services LLP is an independent professional services company that specializes in sustainability advisory and assurance services. No member of the assurance procedure performing team has a business relationship with JWL, its directors or managers beyond that required of this assignment. We conducted this procedure independently and to our knowledge there has been no conflict of interest. The team has extensive experience in conducting assurance over environmental, social, ethical, governance, health and safety information, systems and processes, has over 30 years combined experience in this field and an excellent understanding of the subject matter.

This assurance statement, including the opinion expressed herein, is provided to Jupiter Wagons Limited and is solely for the benefit of Jupiter Wagons India Limited in accordance with the terms of our agreement. We consent to the release of this statement by you in order to satisfy the requirements of SEBI but without accepting or assuming any responsibility or liability on our part to SEBI or to any other party who may have access to this statement.

BRSR Core FY 2025-26

Sr. No.	Attribute	Parameter	Measurement	Data
1	Green-house gas (GHG) footprint	Total Scope 1 emissions	tCO ₂ e	14,786
		Total Scope 2 emissions	tCO ₂ e	38,434
		GHG Emission Intensity (Scope 1 +2)	Total Scope 1 and Scope 2 emissions tCO ₂ e / USD Lakhs adjusted for PPP	4.26
			Total Scope 1 and Scope 2 emissions tCO ₂ e / Total Output of Product in MT	0.30
2	Water footprint	Total water consumption	KL	44,439
		Water consumption intensity	KL / USD Lakhs adjusted for PPP	3.56
			KL / Product in MT	0.25
		Water Discharge by destination and levels of Treatment	KL / Primary level treatment in STP or settling tank and then release to surface water outside	1,09,791
			KL / Secondary level treatment in ETP / Release to CETP outside	0
			KL / Secondary level treatment in ETP / Release to garden inside	0
3	Energy footprint	Total energy consumed	Giga Joules	3,08,513
		Total energy consumed % of energy consumed from renewable sources	In % terms	2.70
		Energy intensity	GJ/USD Lakhs adjusted to PPP	24.71
			GJ/MT of Product Output	1.75

Sr. No.	Attribute	Parameter	Measurement	Data				
4	Embracing circularity - details related to waste management by the entity	Plastic waste (A)	MT	228.82				
		E-waste (B)	MT	2.56				
		Bio-medical waste (C)	MT	0				
		Construction and demolition waste (D)	MT	46.24				
		Battery waste (E)	MT	0.03				
		Radioactive waste (F)	MT	0				
		Other Hazardous waste. Please specify, if any. (G)	MT	39.24				
		Other Non-hazardous waste generated (H).	MT	13,911.53				
		Total waste generated ((A+B+C+D+E+F+G+H)	MT	14,228.42				
		Waste intensity	MT / USD Lakhs adjusted for PPP	1.14				
			MT / Unit of Product in MT	0.08				
		Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations	MT	2.41				
			Intensity %	0.02				
		For each category of waste generated, total waste disposed by nature of disposal method	MT	14,202.12				
			Intensity %	99.82				
5	Enhancing Employee Wellbeing and Safety	Spending on measures towards well- being of employees and workers – cost incurred as a % of total revenue of the company	In % terms	0.06				
		Details of safety related incidents for employees and workers (including contract-workforce e.g. workers in the company's construction sites)	Number of Permanent Disabilities	0				
			Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	<table><tr><td>E</td><td>2.71</td></tr><tr><td>W</td><td>15.16</td></tr></table>	E	2.71	W	15.16
			E	2.71				
		W	15.16					
No. of fatalities	1							
6	Enabling Gender Diversity in Business	Gross wages paid to females as %of wages paid	In % terms	2.13				
		Complaints on POSH	▪ Total Complaints on Sexual Harassment (POSH) reported	0				
			▪ Complaints on POSH as a % of female employees / workers	0				
			▪ Complaints on POSH upheld	0				
7	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	2.89				
		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	25.65				
8	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	0				
		Number of days of accounts payable	(Accounts payable *365) / Cost of goods/services procured	60				

Sr. No.	Attribute	Parameter	Measurement	Data
9	Open-ness of business	Concentration of purchases & sales done with trading houses, dealers and related parties Loans and advances & investments with related parties	▪ Purchases from trading houses as % of total purchases	0
			▪ Number of trading houses where purchases are made from	0
			▪ Purchases from top 10 trading houses as % of total purchases from trading houses	0
			▪ Sales to dealers / distributors as % of total sales	0
			▪ Number of dealers / distributors to whom sales are made	0
			▪ Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	0
			▪ Share of RPTs (as respective %age) in -	
			▪ Purchases	7.79
			▪ Sales	0.49
			▪ Loans & advances	16.26
			▪ Investments	10.96