Jai Corp Limited

Corporate Office: #603, Embassy Centre, Backbay Reclamation, Nariman Point,
Mumbai- 400 021. **Tel:** 91-22-3521 5146/3139 6050; **E-mail:** cs@jaicorpindia.com/
E-mail for Investors: cs2@jaicorpindia.com
CIN: L17120MH1985PLC036500 website: *www.jaicorpindia.com*

August 28, 2026

The Listing Centre,
BSE Limited.

The Manager, Listing Department,
National Stock Exchange of India Limited.

Ref: Regulation 34 (2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015
Sub.: Business Responsibility and Sustainability Report 2025-26.

Dear Sir / Madam,

Please find attached the Business Responsibility and Sustainability Report of the Company for the financial year 2025-26.

Kindly acknowledge receipt.
Thanking you,
Yours faithfully
For **Jai Corp Limited**

ANANJAN DATTA

Digitally signed by ANANJAN DATTA
Date: 2026.08.28 11:03:58 +05'30'

Company Secretary
Enclo.: as above

Annexure-8 to Directors' Report

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING (BRSR)

Section A: General disclosures

I. Details of the listed entity

1.	**Corporate Identity Number (CIN) of the Listed Entity**	L17120MH1985PLC036500
2.	**Name of the Listed Entity**	Jai Corp Limited
3.	**Year of incorporation**	1985
4.	**Registered office address**	A-3, M.I.D.C. Industrial Area, Nanded, Maharashtra – 431 603.
5.	**Corporate address**	603 Embassy Centre, Nariman Point, Mumbai – 400 021
6.	**E-mail**	jaicorp@jaicorpindia.com
7.	**Telephone**	+91-22 3521 5146/ 3139 6050
8.	**Website**	www.jaicorpindia.com
9.	**Financial year for which reporting is being done**	Financial Year 2025-26
10.	**Name of the Stock Exchange(s) where shares are listed**	BSE Limited (BSE) National Stock Exchange Limited (NSE)
11.	**Paid-up Capital**	INR 17,55,04,995
12.	**Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report**	**Name:** Mr. Dinesh D. Paliwal **T:** +91-0223521 5146/ 3139 6050 **E:** dinesh.paliwal@jaicorpindia.com
13.	**Reporting boundary** **Are the disclosures under this report made on a standalone basis (i.e., only for the entity) or on a consolidated basis (i.e., for the entity and all the entities which form a part of its consolidated financial statements, taken together).**	Disclosures made in this report are on standalone basis and pertain only to "Jai Corp Limited", unless otherwise stated.
14.	**Name of assessment or assurance provider**	The Company has not undertaken third-party assurance of its Business Responsibility and Sustainability Report (BRSR) for FY 2025-26
15.	**Type of assessment or assurance obtained**	NA- Not Applicable

II. Products/services

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

SL. No.	Description of Main Activity	Description of Business Activity	% Of Turnover of the Entity (FY25-26)
1.	Manufacturing	Plastic Processing	100%

17. Products/Services sold by the entity (accounting for 90% of the entity's Turnover)

SL. No.	Product/Service	NIC Code	% Of Total Turnover Contributed
1.	Polypropylene/ High-Density Polyethylene Fabric & Sacks, Liner Bags, FIBC Jumbo Bag	22203	100%
2	Manufacture of other plastic products	22209	0.00%
3	Steel Manufacturing	24109	0.00%

III. Operations

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

Location	Number of operational locations	Number of offices	Total
National	6	2	8
International	0	0	0

19. Markets served by the entity:

Number of locations

Locations	Number
National (No. of States)	12
International (No. of Countries)	9

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

The Company's export contribution stands at about 9.06% of total turnover.

A brief on types of customers

Jai Corp Limited serves a diverse B2B customer base across multiple industries, supplying essential materials that support critical operations across India. The Company's comprehensive product portfolio spans two core business verticals:

- Plastic Products — including woven sacks and fabric, jumbo bags (FIBCs), polypropylene staple fibre and geotextiles — serve critical functions across agriculture, infrastructure, packaging, construction and technical textiles. These products are widely used for packaging agricultural produce, soil stabilization and drainage in infrastructure projects, manufacturing nonwoven fabrics and filtration applications.
- Steel Products — including Cold Rolled (CR), Galvanised Plain (GP), Galvanised Corrugated (GC) and Hot Rolled (HR) coils and sheets — serve as essential raw materials across automotive, consumer appliances, construction and general engineering industries.

IV. Employees

20. Details at the end of Financial Year:

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
			Employees			
1.	Permanent (D)	55	55	100%	0	0.00%
2.	Other than Permanent (E)	0	0	0%	0	0.00%
3.	**Total employees (D + E)**	55	55	100%	0	0.00%
			Workers			
4.	Permanent (F)	1341	1341	100%	0	0.00%
5.	Other than Permanent (G)	0	0	0%	0	0.00%
6.	**Total Workers (F + G)**	1341	1341	100%	0	0.00%

b. Differently abled Employees:

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
			Differently abled Employees			
1.	Permanent (D)	The Company currently does not have any differently abled employees on its rolls. The Company is committed to fostering an inclusive workplace and ensuring equal opportunities for all individuals, including differently abled persons, in its employment practices going forward.				
2.	Other than Permanent (E)					
3.	**Total employees (D + E)**					
			Differently abled Workers			
4.	Permanent (F)	The Company currently does not have any differently abled workers on its rolls. The Company is committed to fostering an inclusive workplace and ensuring equal opportunities for all individuals, including differently abled persons, in its employment practices going forward.				
5.	Other than Permanent (G)					
6.	Total employees (F + G)					

21. Participation/Inclusion/Representation of women

Category	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	8	2	25.00%
Key Management Personnel (KMP)	2	0	0.00%

22. Turnover rate for permanent employees and workers

Category	FY25-26			FY24-25			FY23-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	29.06%	0.00%	29.06%	14.06%	100%	15.38%	53.09 %	66.67%	53.33%
Permanent Workers	181.55%	0.00%	181.55%	148.65%	0.00%	148.65%	127.82%	0.00%	127.82%

Note: The total turnover rate is calculated using the overall employee base and may not reconcile with the individual male and female turnover rates.

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.	Ashoka Realty and Developers Limited	Subsidiary	100%	No
2.	Belle Terre Realty Limited	Subsidiary	100%	No
3.	Ekdant Realty and Developers Limited	Subsidiary	100%	No
4.	Hari Darshan Realty Limited	Subsidiary	100%	No
5.	Hill Rock Construction Limited	Subsidiary	100%	No
6.	Hind Agri Properties Limited	Subsidiary	100%	No
7.	Iconic Realtors Limited	Subsidiary	100%	No
8.	Jailaxmi Realty and Developers Limited	Subsidiary	100%	No
9.	Krupa Land Limited	Subsidiary	100%	No
10.	Krupa Realtors Limited	Subsidiary	100%	No
11.	Multifaced Impex Limited	Subsidiary	100%	No
12.	Novelty Realty and Developers Limited	Subsidiary	100%	No
13.	Oasis Holding FZC	Subsidiary	75%	No
14.	Rainbow Infraprojects Limited	Subsidiary	100%	No
15.	Swar Land Developers Limited	Subsidiary	100%	No
16.	Swastik Land Developers Limited	Subsidiary	100%	No
17.	Vasant Bahar Realty Limited	Subsidiary	100%	No
18.	Welldone Real Estate Limited	Subsidiary	100%	No
19.	Yug Developers Limited	Subsidiary	100%	No
20.	Urban Infrastructure Venture Capital Limited	Subsidiary	100%	No
21.	Searock Developers FZC	Associate	50%	No
22.	Urban Infrastructure Holdings Private Limited	Associate	32%	No

VI. CSR Details

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

(ii) Turnover (in Lakhs) - ₹ 50,388.31

(iii) Net worth (in Lakhs) – ₹ 1,37,445.44

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:

Jai Corp Limited identifies its key internal and external stakeholders through a structured mapping and ongoing engagement process. The Company has established a grievance redressal mechanism to ensure prompt, transparent and effective resolution of stakeholder concerns — reinforcing trust and accountability across its stakeholder network.

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in place* (Yes/No)	FY25-26			FY24-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Investors (other than shareholders)	Yes	0	0	All the complaints were resolved during the FY2025-26	0	0	NA
Shareholders	Yes	35	0	All the complaints were resolved during the FY2025-26	46	0	All the complaints were resolved during the FY 2024-25
Employees & workers	Yes	0	0	NA	0	0	NA
Customers	Yes	0	0	NA	0	0	NA
Value Chain Partners	Yes	0	0	NA	0	0	NA
Communities	Yes	0	0	NA	0	0	NA

(*) – Web link of the Grievance Redressal Policy: https://jaicorpindia.com/investor/policies.html

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:

Sr. No.	Material issues identified	Indicate Risk/ Opportunity	Rationale for identifying the risk /opportunity	In case of risk, approach to adapt or mitigate	Financial implication of the risk or opportunity (Indicate positive/ negative implications)
1	Occupational Health and Safety (OHS)	Risk and Opportunity	The Company operates manufacturing facilities which expose employees and workers to operational hazards such as machinery-related incidents, material handling risks, and other workplace safety concerns. Maintaining a safe and healthy work environment is essential for operational continuity, employee well-being, workforce productivity and regulatory compliance. Strong safety performance also supports employee morale, retention and organizational resilience.	The Company has undertaken the following measures: Implementation of OHS management practices across manufacturing facilities; regular safety training and awareness programs; use of personal protective equipment (PPE); periodic safety inspections and audits; preventive maintenance of machinery and utilities; incident reporting and corrective action mechanisms; emergency preparedness and fire safety systems; monitoring of workplace hazards and compliance with applicable safety regulations.	Positive: reduce workplace incidents, operational disruptions, compensation claims and regulatory liabilities, improved employee productivity and retention. Negative: workplace accidents or non-compliance with safety regulations may result in legal penalties, production downtime, increased insurance costs, reputational impact.

Sr. No.	Material issues identified	Indicate Risk/ Opportunity	Rationale for identifying the risk /opportunity	In case of risk, approach to adapt or mitigate	Financial implication of the risk or opportunity (Indicate positive/ negative implications)
2	Community Engagement and Social Impact	Opportunity	The Company views community engagement as a strategic means to build goodwill and strengthen its competitive position. By supporting community development initiatives, it contributes to sustainable and inclusive growth in its areas of operation. Through CSR engagement with local communities, the Company gathers feedback and addresses concerns, ensuring its initiatives are relevant and impactful. This approach helps build strong relationships, enhance reputation, and drive long-term social and economic value while upholding ethical business practices.	Nil	Positive
3	Energy Management	Risk and Opportunity	Energy management is a material priority for Jai Corp Limited considering the energy-intensive nature of its manufacturing operations. Rising electricity tariffs, volatility in fuel prices, transition toward low-carbon manufacturing and increasing stakeholder expectations regarding carbon efficiency have elevated energy performance as a critical business consideration. Efficient energy utilization also contributes to operational efficiency and cost optimization	Integrated use of renewable energy to reduce dependence on fossil fuels. Enhanced energy efficiency across operations through optimization of energy utilization.	Negative: increase production costs, carbon-related compliance costs Positive: reduce operational expenditure
4	Supply Chain Management	Risk	Interruptions in the availability of raw materials, transportation, or logistics can lead to considerable declines in productivity and revenue. External influences such as market fluctuations, geopolitical instability, and natural disasters further highlight the importance of resilient and flexible supply chain strategies. Dependence on a limited number of suppliers or vendors can heighten procurement risks for the company, potentially undermining business continuity, weakening operational resilience, and adversely affecting profitability.	The Company has established strong, long-term relationships with a broad and diverse network of suppliers and vendors. It emphasizes consistent communication and regular engagement to support smooth production processes and ensure timely access to critical inputs. Additionally, the Company adopts proactive risk management practices to strengthen resilience and effectively mitigate potential supply chain disruptions.	Negative: production delay, increased procurement cost

Sr. No.	Material issues identified	Indicate Risk/ Opportunity	Rationale for identifying the risk /opportunity	In case of risk, approach to adapt or mitigate	Financial implication of the risk or opportunity (Indicate positive/ negative implications)
5	Risk Management and Cyber Security	Risk	The Company faces potential exposure to cyber threats, including cyber-attacks, data breaches, and ransomware incidents, which may result in financial losses, operational disruptions, reputational harm, data compromise, and erosion of customer trust. Proactively identifying and managing these cybersecurity risks is critical to protecting business operations, sustaining stakeholder confidence, and ensuring long-term continuity.	The Company has implemented a comprehensive Risk Management Policy designed to proactively identify, evaluate, and mitigate a wide range of risks through a structured and systematic approach across the organization. A robust Cybersecurity Policy is in place, focusing on the timely identification and mitigation of potential cyber threats. The Company has established a well-defined IT Policy that strengthens preventive measures and minimizes the impact of potential incidents	Negative: financial loss, regulatory fines, litigation cost
6	Water Management	Opportunity	The manufacturing operations such as, processing, cooling and utility requirements have heavy dependence on water. Increasing water stress across industrial regions, evolving environmental regulations and stakeholder expectations relating to responsible water stewardship have heightened the significance of sustainable water management practices. Inadequate water availability or regulatory restrictions could adversely impact manufacturing operations and increase operational costs.	The Company is in the process of developing measures for optimizing its water management practices.	Positive: lower utility costs and improve operational resilience. Negative: production disruptions, increased procurement costs, penalties for non-compliance and reputational impact
7	Labor Practices and Human Rights	Risk	Fair labour practices, respect for human rights, and compliance with applicable labour laws are fundamental to fostering a motivated and productive workforce. Upholding these principles helps mitigate legal, operational, and reputational risks while creating a positive work environment. By prioritizing ethical labour standards, the Company strengthens its reputation and supports long-term business sustainability.	The Company has established clear policies to protect and uphold human rights, which are embedded within its Code of Conduct. It also delivers targeted training programs to employees on human rights issues, ensuring awareness, accountability, and compliance across all levels of the organization.	Negative: Regulatory Fines and Penalties, operational disruption, litigation and compensation cost

Sr. No.	Material issues identified	Indicate Risk/ Opportunity	Rationale for identifying the risk /opportunity	In case of risk, approach to adapt or mitigate	Financial implication of the risk or opportunity (Indicate positive/ negative implications)
8	Product Quality and Safety	Risk and Opportunity	Ensuring product safety, adherence to quality standards, and transparent product information is essential for building consumer trust, protecting brand reputation, and meeting regulatory requirements. Product defects or safety issues can lead to recalls, increased remediation costs, legal liabilities, and reputational damage. By prioritizing these aspects, the Company mitigates risks, strengthens long-term customer loyalty.	The Company implements stringent quality control measures across all stages of production to ensure product consistency and safety. It adheres to applicable safety regulations and industry standards, ensuring that products meet established quality benchmarks. All products undergo comprehensive testing to identify and address potential issues prior to market release. Additionally, the Company is committed to providing clear and transparent product information, enabling consumers to make well-informed decisions regarding product safety and quality.	Positive: revenue growth, reduced recall risk, reduced defects and improved operational efficiency.
9	Regulatory Compliance & Corporate Governance	Risk	The Company operates in a highly regulated business environment involving corporate laws, regulations, taxation requirements, labor laws, industrial regulations, and disclosure. Any non-compliance, delayed disclosures, governance lapses, or failure to adhere to statutory requirements may expose the Company to legal action, penalties, reputational damage, and operational disruptions. Strong governance and compliance management are therefore essential to ensure business continuity, and support long-term sustainable growth.	The Company has established internal control systems, periodic compliance reviews and audits, board and committee oversight, legal and secretarial compliance monitoring, employee awareness programs, and engagement with external legal/compliance experts.	Negative: regulatory penalties, litigation costs, increased scrutiny from regulators, reputational damage

Section B: Management and process disclosures

This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the NGRBC Principles and Core Elements.

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

S. No.	Principle Description	Reference of Policies /Procedure/Standard
1	Businesses should conduct and govern themselves with Ethics, Transparency and Accountability	• Code of Conduct and Business Ethics for Directors and Senior Management • Anti-Bribery and Anti-Corruption Policy • Vigil Mechanism & Whistle Blower Policy • Business Responsibility Policies* • Grievance Redressal Policy
2	Businesses should provide goods and services that are safe and contribute to sustainability throughout their life cycle	• Business Responsibility Policies* • Grievance Redressal Policy
3	Businesses should promote the well-being of all employees	• Code of Conduct Policy • Vigil Mechanism & Whistle Blower Policy • Nomination and Remuneration Policy • Business Responsibility Policies* • Equal Opportunity Policy Grievance Redressal Policy
4	Businesses should respect the interests of, and be responsive towards all stakeholders, especially those who are disadvantaged, vulnerable and marginalized	• Code of Conduct Policy • Corporate Social Responsibility Policy • Business Responsibility Policies*
5	Businesses should respect and promote human rights	• Code of Conduct Policy • Business Responsibility Policies* • Vigil Mechanism & Whistle Blower Policy • Grievance Redressal Policy
6	Businesses should respect, protect, and make efforts to restore the environment	• Business Responsibility Policies*
7	Businesses when engaged in influencing public and regulatory policy, should do so in a responsible manner	• Business Responsibility Policies* • Policy for Determination of Materiality of an Event or Information and Archiving • Policy on Related Party Transaction
8	Businesses should support inclusive growth and equitable development	• Corporate Social Responsibility Policy • Business Responsibility Policies*
9	Businesses should engage with and provide value to their customers and consumers in a responsible manner	• Business Responsibility Policies* • Cybersecurity & Data Privacy Policy

Web Link of the policies: https://jaicorpindia.com/investor/policies.html

*Business Responsibility Policies comprises of Policies on:

- Ethics, Transparency and Accountability
- Sustainable Development

- Employee Welfare
- Stakeholder Relationship
- Human Rights
- Health, Environment and Safety, Advocacy
- Inclusive Growth and Equitable Development
- Customer Relationship

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Policy and management processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
b. Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
c. Web Link of the Policies, if available	https://jaicorpindia.com/investor/policies.html								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes								
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes								
4. Name of the national and international codes/ certifications/ labels/ standards (e.g., Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g., SA 8000, OHSAS, ISO, BIS) mapped to each principle.	Principle 1 & 9- ISO 9001: 2015 (Quality Management System Standard), BIS Certifications: 7800042310, 7800042209 & 7800042411 (Product certifications) Principle 1 & 6- EPR Certified: PR-20-DAD-01-AAACJ2591A-23								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	Jai Corp Limited has established targets on following measures: Environment • Increase renewable energy share over time • Reduce Scope 1 & 2 emissions progressively • Maintain safe waste management practices • Improve energy efficiency across operations Social • Verify legal working age for all employees • Uphold zero tolerance for child and forced labour • Ensure timely resolution of employee grievances • Promote diversity and inclusion across workforce • Enhance employee health, safety, and well-being • Strengthen training and skill development initiatives Governance • Strengthen adherence to the Code of Conduct • Enhance regulatory compliance practices • Ensure robust data security and access controls • Enhance transparency and stakeholder engagement								

6. Performance of the entity against specific commitments, goals, and targets along with reasons in case the same are not met.	Jai Corp Limited remains committed to integrating sustainability into its business operations and has undertaken an initial assessment of its ESG performance across key areas. During FY 2025–26, the Company has focused on strengthening internal processes, enhancing data collection mechanisms, and building organisational awareness on environmental, social and governance parameters. While the Company has outlined its key ESG priorities and directional targets, performance measurement frameworks are currently being further developed to enable robust tracking against defined metrics. The Company continues to progressively establish structured monitoring systems and governance mechanisms to evaluate performance against its commitments. Going forward, Jai Corp Limited aims to implement measurable indicators, strengthen reporting processes, and enhance transparency in tracking progress against its ESG goals.
Governance, leadership, and oversight	
7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements. Sustainability continues to be a key focus area for Jai Corp Limited, guiding the Company's approach towards responsible growth and long-term value creation. The Company remains committed to minimising its environmental footprint through resource optimisation, waste reduction, and increased adoption of energy-efficient practices. Efforts are being undertaken to enhance the use of renewable energy and promote recycling and circularity across operations. From a social perspective, the Company places strong emphasis on employee well-being, health and safety, and adherence to fair labour practices. It is committed to fostering an inclusive and responsible workplace while maintaining high standards of operational safety across all its facilities. Governance remains the foundation of the Company's sustainability framework, supported by robust policies, ethical business conduct, and strong oversight mechanisms. The Company continues to comply with all applicable regulatory requirements and strives to strengthen transparency, accountability, and stakeholder engagement. Jai Corp Limited also remains actively engaged in community development initiatives through its CSR programmes, contributing to inclusive growth and development in the regions where it operates. Going forward, the Company will continue to strengthen its ESG framework by enhancing disclosures, refining targets, and embedding sustainability more deeply into its overall business.	
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy/policies.	DIN Number: 07017428 Name: Mr. Kaushik Deva Designation: Independent Director Telephone number: (+91) 22 3521 5146 E-mail id: kaushikdeva@gmail.com
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. Jai Corp Limited has constituted a Business Responsibility and Sustainability Committee to oversee decision-making on sustainability-related matters. The Committee comprises: • Mr. K. Deva — Independent Director & Chairman of the Committee • Mr. Amit Kumar Mundra — Independent Director • Mr. Anand Jain — Chairman • Mr. Virendra Jain — Vice Chairman

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/Any other Committee									Frequency (Annually/Half yearly/Quarterly/ Any other– please specify)								
	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Performance against above policies and follow up action	Yes, the Board of Directors, in conjunction with the Business Responsibility and Sustainability Committee, has conducted a comprehensive review of the Company's performance in alignment with its established policies and sustainability commitments. Based on this review, appropriate follow-up and corrective actions have been undertaken to reinforce compliance, strengthen oversight mechanisms, and drive continuous improvement across all aspects of the Company's business responsibility and sustainability framework.									Quarterly								
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	The Company upholds rigorous adherence to all legal obligations mandated by applicable statutory requirements across all dimensions of its operations. In the event of any instance of non-compliance, both the Audit Committee and the Risk Management Committee are promptly notified, ensuring swift escalation, timely remediation, and robust governance oversight.									Quarterly								
11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide the name of the agency.										P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
										The Company has ensured that all the formulated policies are in compliance with all applicable laws and align with relevant principles guided by NGRBC. The Company conducts regular internal reviews to ensure compliance and effectiveness of its established policies. In FY 2025-26, no independent assessment or evaluation of the Company's policies was conducted by any external agency.								

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

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
1. The entity does not consider the principles material to its business (Yes/No)	Jai Corp Limited has ensured that all its policies are aligned with the nine principles of the NGRBC under the BRSR framework. The Company has taken active and deliberate steps to embed responsible business conduct into its policy framework, governance systems and day-to-day operations.								
2. The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
3. The entity does not have the financial or/ human and technical resources available for the task (Yes/No)									
4. It is planned to be done in the next financial year (Yes/No)									
5. Any other reason (please specify)									

Section C: Principle wise performance disclosure

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

Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors (BoD)	01	• Familiarization Programme	100%
Key Managerial Personnel (KMP)	01	• Code of Conduct • Anti-bribery and anti-corruption • Insider Trading • Prevention of Sexual Harassment • Health and Safety	100.00%
Employees other than BoD and KMPs	04	• Code of Conduct • Insider Trading • Prevention of Sexual Harassment • Health and Safety • Skill Upgradation • Fire Drills • Human Rights	100.00%
Workers	12	• Health and Safety • Skill Upgradation • Human Rights • Fire Drills	100.00%

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

Monetary					
	NGRBC Principle	**Name of the regulatory/ enforcement**	**Amount (In INR)**	**Brief of the Case**	**Has an appeal been agencies/ judicial institutions**
Penalty/ Fine	Principle 1	BSE Limited	₹35,400	Non-compliance under Regulation 33 of SEBI LODR — relating to financial results submission timelines	No
	Principle 1	BSE Limited	₹16,520	Non-compliance under Regulations 17(1), 19(1) and 19(2) of SEBI LODR — relating to Board composition and Nomination & Remuneration Committee requirements	No

<table>
<tr><th colspan="6">Monetary</th></tr>
<tr><th></th><th>NGRBC Principle</th><th>Name of the regulatory/ enforcement</th><th>Amount (In INR)</th><th>Brief of the Case</th><th>Has an appeal been agencies/ judicial institutions</th></tr>
<tr><td rowspan="3"></td><td>Principle 1</td><td>NSE Limited</td><td>₹16,520</td><td>Non-compliance under Regulations 17(1), 19(1) and 19(2) of SEBI LODR — relating to Board composition and Nomination & Remuneration Committee requirements</td><td>No</td></tr>
<tr><td>Principle 1</td><td>BSE Limited</td><td>₹2,06,500</td><td>Non-compliance under Regulations 17(1), 19(1) and 19(2) of SEBI LODR — relating to Board composition and Nomination & Remuneration Committee requirements</td><td>No</td></tr>
<tr><td>Principle 1</td><td>NSE Limited</td><td>₹2,06,500</td><td>Non-compliance under Regulations 17(1), 19(1) and 19(2) of SEBI LODR — relating to Board composition and Nomination & Remuneration Committee requirements</td><td>No</td></tr>
<tr><td>Settlement</td><td colspan="5" rowspan="2">During FY 2025-26, the Company was subject to certain monetary penalties levied by BSE Limited and NSE Limited for non-compliance with provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. All fines have been duly paid. No settlement or compounding proceedings were initiated against the Company or its Directors/KMPs during the year.</td></tr>
<tr><td>Compounding fee</td></tr>
<tr><th colspan="6">Non-Monetary</th></tr>
<tr><th></th><th>NGRBC Principle</th><th>Name of the regulatory/ enforcement</th><th>Brief of the Case</th><th colspan="2">Has an appeal been agencies/ judicial institutions</th></tr>
<tr><td>Imprisonment</td><td colspan="5" rowspan="2">During FY 2025-26, neither the Company nor any of its Directors or Key Managerial Personnel (KMPs) have been subject to any imprisonment or punishment by any regulatory authority, law enforcement agency or judicial institution. No such cases or violations were encountered during the year.</td></tr>
<tr><td>Punishment</td></tr>
</table>

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.

<table>
<tr><th>Case details</th><th>Name of the regulatory/ enforcement agencies/ judicial institution</th></tr>
<tr><td colspan="2">During FY 2025-26, neither the Company nor any of its Directors or Key Managerial Personnel (KMPs) have filed any appeals or revisions in respect of any monetary or non-monetary actions. The monetary penalties levied by BSE Limited and NSE Limited under SEBI LODR Regulations were duly acknowledged and paid without contest.</td></tr>
</table>

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.

Jai Corp Limited has established and implemented an Anti-Bribery and Anti-Corruption Policy applicable across all its factories and offices — covering all employees, management and business associates. The Policy is consistent with the Prevention of Corruption Act, 1988 and the Indian Penal Code, 1860, reinforcing the Company's commitment to the highest moral, legal and ethical standards in all its business operations.

The Company maintains a zero-tolerance approach towards bribery, corruption, kickbacks and facilitation payments in any form — whether direct or indirect, monetary or non-monetary. Employees are strictly prohibited from offering, accepting, authorizing or condoning any form of corrupt activity — even if instructed by a senior manager.

To effectively manage bribery and corruption risks, the Company implements comprehensive controls over interactions with public officials, business partners and third parties — including oversight of gifts, entertainment, sponsorships, donations and political contributions. All expenditures related to gifts or travel must be accurately recorded and reported in accordance with prescribed procedures, ensuring full transparency in financial dealings.

Non-compliance with the Policy is subject to strict disciplinary action — ranging from warnings to termination of employment — and may attract civil or criminal proceedings under applicable laws. Any concerns or violations may be reported to the Company through phone, email or post, ensuring open and accessible reporting channels for all stakeholders.

Additionally, the Company's Vigil Mechanism & Whistleblower Policy enables Directors, employees and other stakeholders to report unethical conduct, suspected fraud or genuine concerns without fear of retaliation — ensuring a safe and transparent reporting environment.

The Policy is publicly accessible on the Company's website and is communicated to all stakeholders through awareness sessions — reflecting Jai Corp's unwavering commitment to ethical, transparent and accountable business conduct.

Link: https://jaicorpindia.com/investor/policies.html.

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

Case details	FY25-26	FY24-25
Directors	In FY 2025-26, the Company confirms that no cases of corruption or bribery were reported across any of its operations or business activities. Consequently, no disciplinary actions were initiated or taken by any law enforcement authority during the reporting period.	
KMPs		
Employees		
Workers		

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

During FY 2025-26, no complaints pertaining to Conflict of Interest were received or reported against any Director or Key Managerial Personnel (KMP) of the Company.

6. **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.**

During FY 2025–26, the Company did not receive any complaints pertaining to conflict of interest. Accordingly, there were no instances requiring corrective actions, nor were there any fines, penalties, or actions initiated by regulatory or lawenforcement authorities. However, the Company has defined and established appropriate measures to address such incidents through its Code of Conduct and Business Ethics for Directors and Senior Management.

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

	FY 25-26	FY24-25
Number of days of accounts payables	12.47	1.81

8. **Open-ness of business**

Provide details of concentration of purchases and sales with trading houses, dealers, and related parties along-with loans and advances & investments, with related parties, in the following format:

Parameter	Metrics	FY 25-26	FY24-25
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	**0.00%**	0.00%
	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	**0.00%**	0.00%
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	**0.00%**	0.00%
	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	**0.00%**	0.00%
Share of Related Party Transactions in*	a. Purchases (Purchases with related parties / Total Purchases)	**0**	0
	b. Sales (Sales to related parties / Total Sales)	**1.99%**	1.15%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	**0**	0
	d. Investments (Investments in related parties / Total Investments made)	**34.77%**	53.08%

***Note:** Data has been revised and updated for FY 2024-25.

Leadership Indicators

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

   For FY 2025-26, Jai Corp Limited has not conducted dedicated training sessions on the National Guidelines on Responsible Business Conduct (NGRBC) principles for its value chain partners. The Company acknowledges the importance of fostering responsible business conduct across its value chain and is plans to undertake structured engagement and awareness programmes for its value chain partners in the coming years.

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. Jai Corp Limited has established robust processes to prevent and manage conflicts of interest involving its Board of Director, KMPs and Senior Management — as governed by its Code of Conduct and Business Ethics for Directors and Senior Management.

   The Code defines a conflict of interest as any situation where the personal, financial or other interests of Directors and Officers conflict with the interests of the Company. Key processes include:

   - Prior approval from the Board required before accepting any outside directorship or assignment
   - Directors and Officers advised to avoid business dealings with relatives or associated entities
   - Related party transactions to be reported to the Compliance Officer and if material, placed before the Audit Committee
   - All actual or potential conflicts to be disclosed to the Compliance Officer for Board approval
   - Company Secretary designated as the Compliance Officer

   These processes reinforce the Company's commitment to integrity, transparency and sound corporate governance.

II. Principle 2: Businesses should provide goods and services in a manner that is Sustainable and Safe

Essential Indicators

1. **Percentage of R&D and capital expenditure (capex) investments in specific technologies to improve the environmental and social impacts of product and processes to total R&D and capex investments made by the entity, respectively.**

	FY25-26	FY24-25	Details of improvements in environmental and social impacts
R&D	For FY 2025-26, Jai Corp Limited has not allocated specific funds towards research and development aimed at improving the environmental and social impacts of its operations. The Company acknowledges the long-term significance of such investments and is committed to progressively integrating R&D initiatives focused on environmental and social improvement into its future strategies and capital expenditure planning.		
Capex	Recognizing the long-term value of investing in sustainable technologies and practices, Jai Corp Limited is actively exploring innovative solutions that enhance its environmental and social impact thereby delivering benefits to its stakeholders.		

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

   In line with the Business Responsibility Policies, Jai Corp Limited has established robust procedures for sustainable sourcing — ensuring collaboration with business partners and suppliers in exercising environmental responsibility throughout its value chain.

   The Company's primary raw materials — Polypropylene (PP), High-Density Polyethylene (HDPE) and Low-Density Polyethylene (LDPE) — are sourced entirely from reputable domestic petrochemical manufacturers committed to sustainability. Sourcing is meticulously planned to align with production needs, ensuring responsible and efficient use of natural resources.

   A minimal quantity of ancillary materials is procured from local vendors, further supporting domestic and responsible procurement. 100% of raw materials are sourced sustainably — underscoring the Company's commitment to ethical procurement and environmental stewardship across its value chain.

3. **Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste**

   Jai Corp Limited places a strong emphasis on sustainability and responsible waste management across its operations, guided by its commitment to recycling, recovery and reuse of materials. While a formal end-of-life product reclaim process is being developed, the Company is committed to minimising environmental impact through strategic partnerships with authorised vendors specialising in recycling and waste disposal services.

   a. **Plastics-** Plastic waste is segregated by type and subject to proper collection and storage. The Company is actively developing and enhancing its recycling capabilities — transforming collected plastic waste into valuable resources for reuse and reducing overall consumption of virgin plastic. Jai Corp is exploring innovative strategies to reduce plastic packaging, encouraging adoption of recycled materials and participating in circular economy initiatives.

   b. **E-waste-** The Company follows strict protocols for collection, storage and transportation of e-waste — ensuring all items are handled in an environmentally responsible manner. Through collaboration with certified e-waste recyclers using eco-friendly techniques, the Company ensures safe recovery of valuable components and proper management of hazardous substances. Full compliance with all relevant regulations is maintained to guarantee responsible disposal and recycling of electronic products.

   c. **Hazardous Waste-** A well-structured procedure for managing hazardous waste generated during manufacturing is in place — covering identification, segregation and storage in designated containers. The Company works with licensed waste management vendors who handle collection, transportation, treatment and disposal of hazardous waste in strict compliance with safety regulations and legal requirements — employing approved methods to minimise environmental impact.

   d. **Other Waste-** Beyond plastics, e-waste and hazardous materials, Jai Corp takes a holistic approach to waste reduction across all operations — continuously optimising processes, improving resource efficiency and minimising overall waste generation. Waste segregation and recycling practices are actively implemented wherever possible, ensuring non-hazardous waste is properly sorted, collected and disposed of in accordance with relevant regulations.

   As an additional measure, surplus and non-hazardous waste is responsibly disposed of through auctioning on the MSTC (Metal Scrap Trade Corporation) portal to authorised government agencies — reflecting the Company's commitment to transparent and accountable waste management

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.**

   Jai Corp Limited's plastic packaging products fall within the scope of Extended Producer Responsibility (EPR). However, as these products are sold to registered vendors acting as Brand Owners who have formally assumed EPR obligations, the Company does not bear any direct liability for plastic waste management under the EPR framework.

Leadership Indicators

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

   The Company has not undertaken a formal Life Cycle Assessment (LCA) for any of its products during the current financial year. The Company recognizes the importance of LCA as a tool for evaluating the environmental impact of its products across their entire life cycle and intends to explore such assessments in the coming years as part of its broader sustainability.

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 Company has not conducted any Life Cycle Assessment (LCA) for its products and services during the current reporting period. Accordingly, this disclosure is Not Applicable.

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).**

In line with its commitment to sustainable manufacturing and circular economy principles, Jai Corp Limited actively recycles approximately 100% of the plastic waste generated during its manufacturing processes — reusing it entirely for captive consumption. This approach reduces dependence on virgin plastic, promotes efficient resource utilisation and significantly minimises the volume of waste directed to landfills.

The company also procures external plastic waste and reintegrates it into its manufacturing processes. Consequently, the reported quantity of waste recycled includes both internally generated waste and externally sourced recyclable material.

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

Jai Corp Limited does not currently for reclaim its products at the end of their life cycle. As a result, the Company does not presently measure or quantify the volume of products reused, recycled or safely disposed of.

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

NA

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

Essential Indicators

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

Category	% of employees covered by										
	Total(A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		Number (B)	% (B/ A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/ A)	Number (F)	% (F/ A)
Permanent Employees											
Male	55	0	0%	39	71%	0	0%	0	0%	0	0%
Female	-	-	-	-	-	-	-	-	-	-	-
Total	**55**	**0**	**0%**	**39**	**71%**	**0**	**0%**	**0**	**0%**	**0**	**0%**
Other than Permanent Employees											
Male	NA										
Female											
Total											

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

Category	% of workers covered by										
	Total(A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		Number (B)	% (B/ A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/ A)	Number (F)	% (F/ A)
Permanent Employees											
Male	1341	0	0%	1341	100%	0	0%	0	0%	0	0%
Female	-	-	-	-	-	-	-	-	-	-	-
Total	**1341**	**0**	**0%**	**1341**	**100%**	**0**	**0%**	**0**	**0%**	**0**	**0%**
Other than Permanent Employees											
Male	0	0	0%	0	0%	0	0%	0	0%	0	0%
Female	-	-	-	-	-	-	-	-	-	-	-
Total	**0**	**0**	**0%**	**0**	**0%**	**0**	**0%**	**0**	**0%**	**0**	**0%**

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

	FY25-26	**FY24-25**
Cost incurred on well- being measures as a % of total revenue of the Company (In Cr.)	**0.06%**	0.07%

2. **Details of retirement benefits.**

Jai Corp Limited ensures full statutory compliance with employee benefit obligations — enrolling all eligible employees and workers in the Employees' Provident Fund (EPF) scheme under the Employees' Provident Funds and Miscellaneous Provisions Act, 1952, and providing gratuity benefits in accordance with the Payment of Gratuity Act, 1972.

Benefits	FY25-26			FY24-25		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	**54.55%**	**99.40%**	**Y**	57.81%	99.25%	Yes
Gratuity	**100%**	**100%**	**Y**	100%	100%	Yes
ESI	**1.82%**	**-**	**Y**	2%	-	Yes
Others – please specify	**-**	**-**	**-**	-	-	-

3. **Accessibility of workplaces: Are the premises / offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016? If not, whether any steps are being taken by the entity in this regard.**

Yes. Jai Corp Limited has implemented measures to ensure its premises and offices are fully accessible to differently-abled employees and workers in compliance with the Rights of Persons with Disabilities Act, 2016. Accessibility infrastructure in place includes ramps, wide doorways, accessible restrooms and designated parking spaces. The Company remains committed to continuously enhancing accessibility across all facilities — ensuring every employee, regardless of ability, can fully participate in and benefit from the Company's workplace environment.

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. Jai Corp Limited has established an Equal Opportunity Policy that reflects its unwavering commitment to fairness, inclusivity and non-discrimination across all aspects of employment.

The Policy strictly prohibits any form of discrimination based on age, colour, disability, origin, nationality, religion, race, gender, sexual orientation or any other characteristic. All employment-related decisions — including recruitment, development, promotion and retention — are based solely on individual abilities, qualification and merit.

The Company is committed to cultivating a work environment that is inclusive and free from discrimination or harassment — and actively aims to become an inclusive employer extending equal opportunities to all segments of society, including Persons with Disabilities (PWD). Policy Link: https://jaicorpindia.com/pdf/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	0.00%	0.00%	0.00%	0.00%
Female	NA	NA	NA	NA
Total	**0.00%**	**0.00%**	**0.00%**	**0.00%**

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

Permanent workers **Other than permanent workers** **Permanent employee** **Other than permanent employee**	Jai Corp Limited has established a comprehensive and transparent Grievance Redressal mechanism to ensure that all employees, workers and stakeholders can raise concerns and have them addressed promptly and effectively — in line with its Grievance Redressal Policy, publicly accessible at jaicorpindia.com/investor/policies.html. Stakeholders may raise grievances through multiple accessible channels — including phone, email and post — ensuring ease and convenience of access for all. Upon receipt of a complaint, the designated Point of Contact (PoC) acknowledges it and assesses whether further investigation is required. Complaints deemed frivolous are rejected with the complainant duly informed, while valid complaints are documented, registered and resolved within 60 days of receipt — with regular updates provided to the complainant throughout the resolution process. The Company ensures that all employees and workers have access to dedicated grievance channels — with concerns handled promptly and confidentially by the appropriate authority within a defined timeframe. All grievances are managed with the highest standards of confidentiality, fairness and accountability — ensuring no complainant faces retaliation for raising genuine concerns. To support effective communication, all employees have access to the following channels: • **Whistleblower** jaicorp@jaicorpindia.com • **POSH** rahul.ahire@jaicorpindia.com • **HR point of contact** rahul.ahire@jaicorpindia.com

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

No formal employee association or trade union currently exists where the Company operates. However, the Company fully respects and upholds employees' right to freedom of association, ensuring that all employees are free to join or form associations of their choice.

Jai Corp Limited is committed to upholding the highest standards of human rights and fostering an inclusive and respectful workplace — recognizing that respect for human rights is both a fundamental ethical obligation and a cornerstone of sustainable business growth.

In line with its Policy on Human Rights and Equal Opportunity Policy, the Company is dedicated to creating an environment where all employees and workers can express their views, collaborate and advocate for their interests — without fear of retaliation, discrimination or harassment. The Company strictly prohibits discrimination based on age, colour, disability, nationality, religion, race, gender, sexual orientation or any other characteristic — ensuring equal treatment for all.

The Company fully respects and supports the freedom of association and the right of employees and workers to form or join associations of their choice.

8. **Details of training given to employees and workers:**

Category	FY25-26					FY24-25				
	Total (A)	On Health and Safety Measures		On Skill Upgradation		Total (D)	On Health and Safety Measures		On Skill Upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Permanent Employees										
Male	**55**	**55**	**100%**	**55**	**100%**	63	63	100%	63	100%
Female	**-**	**-**	**-**	**-**	**-**	1	1	100%	1	100%
Total	**55**	**55**	**100%**	**55**	**100%**	**64**	**64**	**100%**	**64**	**100%**

Category	FY25-26					FY24-25				
	Total (A)	On Health and Safety Measures		On Skill Upgradation		Total (D)	On Health and Safety Measures		On Skill Upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Permanent Workers										
Male	**1341**	**1341**	**100%**	**1341**	**100%**	1336	1336	100%	1336	100%
Female	**-**	**-**	**-**	**-**	**-**	-	-	-	-	-
Total	**1341**	**1341**	**100%**	**1341**	**100%**	**1336**	**1336**	**100%**	**1336**	**100%**

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

Category	FY25-26 Current Financial Year			FY24-25 Previous Financial Year		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	**55**	**55**	**100%**	63	63	100%
Female	**-**	**-**	**-**	1	1	100%
Total	**55**	**55**	**100%**	64	64	100%
Workers						
Male	**1341**	**1341**	**100%**	1336	1336	100%
Female	**-**	**-**	**-**	-	-	-
Total	**1341**	**1341**	**100%**	1336	1336	100%

10. **Health and safety management system:**

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

Yes. Jai Corp Limited is dedicated to creating a safe and healthy work environment — recognising the fundamental link between employee well-being and business success. The Company has established a comprehensive Health and Safety Management System that sets clear expectations and responsibilities for both employers and employees — ensuring a safe, healthy and hazard-free workplace across all operational locations.

The Company takes a holistic approach to occupational health and safety — focusing on the identification and management of work-related hazards, conducting regular medical check-ups, providing ongoing education and training on health and safety practices and ensuring access to healthcare benefits for all employees and workers.

The health and safety of the workforce is of top priority for the company, it aims to foster a positive and productive work environment that benefits all employees.

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

Jai Corp Limited adopts a proactive approach to identifying workplace hazards and assessing risks through regular inspections, observations, and employee consultations. These processes include review of work procedures, equipment, materials, and other factors that may impact employee safety and health.

The Company also undertakes periodic monitoring of workplace conditions, conducts relevant health assessments, and carries out internal evaluations of safety practices to strengthen risk management. The Company continues to enhance its safety framework in line with evolving operational needs and industry practices.

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

Jai Corp Limited places utmost importance on the safety and well-being of its employees and workers — guided by its core principle that "Safety of a person overrides all production targets." The Company empowers its workforce with the knowledge and skills needed to identify and address potential hazards through comprehensive safety training and strict enforcement of safety protocols.

To ensure a safe and healthy work environment, the Company:

- Provides comprehensive safety induction training — including daily toolbox talks and job safety training — to equip workers with the skills needed to identify and address potential hazards
- Enforces rigorous safety protocols with necessary equipment and resources at all operational locations
- Promotes HSE systems, procedures and safe working practices among all employees, workers and contractors
- Conducts all work in a safe and responsible manner — ensuring integrity of assets and workplace safety at all times
- Designs facilities with preventive approaches and industry best practices to avoid adverse impacts on human health

The Company undertakes continuous efforts to enhance safety practices — ensuring worker protection while optimizing efficiency and productivity. By prioritizing safety, Jai Corp enables its workforce to perform with confidence and security — cultivating a positive, safe and productive work environment conducive to sustainable growth.

The Company firmly recognizes that investing in safety measures is vital for both workforce well-being and operational efficiency — and through ongoing training and enforcement of safety standards, strives to create a workplace where safety is paramount and valued by all.

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

Jai Corp Limited is dedicated to safeguarding the health and safety of its employees and workers through a range of comprehensive safety measures and facilities — in line with its Policy on Health, Environment and Safety and its commitment to providing a safe, clean and healthy work environment.

The Company ensures the following safety measures and facilities are in place across all operational locations:

- Safety posters prominently displayed throughout the workplace — ensuring essential safety information is readily accessible to all employees and workers
- Necessary safety gear and equipment provided to all personnel for the safe conduct of work
- Fully stocked first-aid boxes available at all locations — ensuring immediate response to minor injuries or health concerns
- Purified drinking water made available to all employees and workers throughout the workday — recognising the importance of hydration and health
- Adequate medical facilities established and managed by a qualified full-time medical practitioner — ensuring prompt and professional medical care for all employees

These measures reflect the Company's commitment to identifying and managing health risks related to its operations — implementing appropriate protective measures to ensure the well-being of every member of its workforce and creating a workplace that is safe, healthy and conducive to sustainable growth.

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

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

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

Jai Corp Limited has implemented a comprehensive strategy to ensure the health and safety of its employees and workers — integrating a variety of measures and resources designed to protect, support and empower its workforce.

a. **Safety Resources and Facilities**

The Company ensures a safe working environment by providing essential safety resources — including prominently displayed safety posters, necessary safety equipment, fully stocked first-aid boxes and access to purified drinking water. An on-site medical facility managed by a qualified full-time medical practitioner is available to address health concerns promptly — ensuring immediate and professional medical care for all employees and workers.

b. **Infrastructure Safety Compliance**

In adherence to the Factories Act, 1948, the Company diligently obtains stability certificates for all factory buildings — ensuring that its infrastructure meets the necessary safety standards, promoting employee well-being and mitigating potential risks across all operational locations.

c. **Safety Awareness and Training**

The Company actively promotes safety awareness and a culture of learning among its employees, workers and contractors through ongoing training and awareness programs — empowering the workforce with the knowledge and skills to prioritise safety in their daily tasks and contribute to a secure and productive work environment.

d. **Insurance and Risk Management**

To safeguard its employees and mitigate operational risks, the Company implements suitable insurance policies — including fire, safety, group and personal accident insurance — providing additional financial coverage and support in unforeseen events and reinforcing the Company's commitment to employee welfare and risk management.

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

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

14. **Assessments for the year:**

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

15. **Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks / concerns arising from assessments of health & safety practices and working conditions.**

Jai Corp Limited is proactive in addressing safety-related incidents — implementing timely corrective measures and regularly evaluating health and safety practices to identify and mitigate potential risks across all operational locations. Safety protocols are effectively applied across all facilities through frequent reviews — ensuring a secure and hazard-free environment for all employees and workers.

The Company carries out process and operational changes through well-defined systems, with strict adherence to established safety procedures for operations, maintenance, inspection and emergency situations. Any deviations from Environmental Clearance (EC) conditions are captured through the EC management process and reported to the Business Responsibility Committee for prompt remedial action.

The Company's Risk Management Policy provides a structured framework for identifying, prioritising and mitigating risks that could adversely affect employee and worker safety:

- Identify — Continuous risk identification at all levels through workshops, interviews, surveys and business review meetings
- Prioritise — Risks evaluated based on potential impact and likelihood of occurrence
- Mitigate — Risk responses categorised into 4Ts — Termination, Treatment, Transfer or Take to bring risk exposure within acceptable limits

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. Jai Corp Limited provides comprehensive insurance coverage to all its employees and workers — including Group Life Insurance and Accidental Life Insurance — ensuring financial protection and security for the workforce and their families, in line with the Company's commitment to employee welfare and well-being.

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

   Jai Corp Limited has established formal agreements with its value chain partners to ensure the accurate and timely deduction and deposit of all statutory dues. GST payments are processed only upon correct reflection on the GST portal — ensuring full regulatory compliance — while TDS is promptly deducted and deposited in accordance with applicable statutory provisions.

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

Category	Total no. of affected employees/workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY25-26	FY24-25	FY25-26	FY24-25
Employee	**0**	0	**0**	0
Worker	**0**	0	**0**	0

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

   Yes. Jai Corp Limited's management retains the discretion to consider eligible employees for advisory roles upon reaching retirement age — leveraging their experience, expertise and institutional knowledge for the continued benefit of the organization.

5. **Details on assessment of value chain partners:**

Category	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	Jai Corp Limited has not carried out any formal assessment of its value chain partners in the current financial year. The Company is committed to upholding the highest standards of health, safety and working conditions — not only within its own operations but across its entire value chain.
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.**

   During FY 2025-26, the Company has not identified any significant risks to its operations, workforce or stakeholders. Consequently, no corrective action plans have been developed or implemented during the year. The Company remains committed to its proactive risk monitoring framework to identify and address any emerging risks in a timely manner.

IV. Principle 4: Businesses should respect the interests of and be responsive to all its stakeholders

Essential Indicators

1. Describe the processes for identifying key stakeholder groups of the entity.

Jai Corp Limited recognizes that identifying and engaging key stakeholders is fundamental to effective communication, decision-making and strategic planning. The Company has undertaken a structured stakeholder mapping and analysis process — assessing both internal and external environments to identify individuals and groups significantly affected by or impacting its operations. Stakeholders are categorized by their influence and interest levels to prioritize engagement strategies effectively.

The Company's key stakeholders are as follows:

Internal Stakeholders	• Employees • Board of Directors
External Stakeholders	• Distributors • Suppliers • Vendors • Customers • Communities • Investors • Government

2. List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group:

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/Half yearly/ Quarterly/others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees	No	Email, SMS, Meetings, Notices, Website	Quarterly Others – as per requirement	Addressing concerns, feedback, and updates on company policies, performance, and employee well-being.
Board of Directors	No	Email, Meetings, SMS, Website	Quarterly or such lesser frequency as per requirement. Others – as per requirement	Strategic planning, decision-making, performance review, and governance matters.
Distributors	No	Email, SMS, Meetings	Quarterly	Sales updates, product information, addressing concerns, and gathering feedback.
Suppliers	No	Email, Meetings	Quarterly	Supply chain management, quality control, and addressing concerns or issues.
Vendors	No	Email, Meetings	Quarterly	Managing vendor relationships, discussing contracts, and addressing concerns.
Customers	No	Email, SMS, Advertisement	Annually	Gathering feedback, addressing concerns, product/service updates, and loyalty programs.
Communities	Yes	Community Meetings, Website, Notice Board	Quarterly	Engaging with the local community, addressing concerns, discussing social responsibility initiatives, and gathering feedback.
Investors	No	Email, Physical Notices, Newspaper advertisements, Meetings, Website shareholder meetings, and addressing investor queries	As per statutory requirements, meetings, and addressing the investor queries.	Financial performance updates, shareholder meetings, and addressing investor queries.

Leadership Indicators

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

   Yes, Stakeholder consultation is a cornerstone of Jai Corp Limited's approach to addressing and managing environmental and social issues. In line with its Policy on Stakeholder Relationship, the Company develops its environmental and social policies through continuous and meaningful engagement with a wide range of internal and external stakeholders — including employees, suppliers, customers, communities, investors and government bodies. These collaborative interactions ensure that the Company's policies are aligned with the needs, expectations and interests of all stakeholders — fostering a culture of transparency, inclusivity and responsible business conduct across all dimensions of its operations.

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

   Stakeholder consultation is vital for Jai Corp Limited in identifying and addressing environmental and social issues. In line with its Policy on Stakeholder Relationship, the Company develops its policies through continuous and meaningful dialogue with a diverse range of stakeholders — ensuring alignment with the needs and expectations of all relevant parties.

   The Company engages with its stakeholders through structured engagement programmes. These collaborative interactions ensure that stakeholder perspectives are actively considered in the Company's decision-making processes — fostering a culture of transparency, inclusivity and responsible business conduct.

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

   Jai Corp Limited prioritizes regular and meaningful engagement with disadvantaged, vulnerable and marginalized stakeholders — actively contributing to the socio-economic development of communities near its premises, with a particular focus on its main operational locations in Dadra and Nagar Haveli and Daman and Diu. The Company is committed to empowering underprivileged and marginalized groups — providing opportunities to improve their circumstances and achieve equality and equitable development.

   Robust processes for stakeholder consultation have been established — ensuring thorough discussion and consideration of economic, environmental and social topics across all engagement forums. When consultation is delegated, the Company ensures that feedback is effectively communicated to the Board for informed decision-making.

   Direct engagement with stakeholders — combined with collaboration with CSR project partners — helps the Company assess expectations and gather feedback on the impact and success of CSR initiatives. The Company regularly reviews the potential to scale up its efforts and explore additional avenues for engagement and community support — reinforcing its commitment to inclusive growth and equitable development across all its operational locations.

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

Essential Indicators

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

Category	FY25-26			FY24-25		
	Total (A)	No. of employees / workers covered (B)	% (B/A)	Total (C)	No. of employees / workers covered (D)	% (D/C)
Employees						
Permanent	55	55	100%	64	64	100%
Other than permanent	-	-	-	-	-	-
Total Employees	**55**	**55**	**100%**	**64**	**64**	**100%**
Workers						
Permanent	1341	1341	100%	1336	1336	100%
Other than permanent	-	-	-	30	30	100%
Total Workers	**1341**	**1341**	**100%**	**1336**	**1336**	**100%**

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

Category	FY25-26					FY24-25				
	Total (A)	Equal to Minimum Wage		More than minimum Wage		Total (D)	Equal to Minimum Wage		More than minimum wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent	**55**	**0**	**0.00%**	**55**	**100%**	**64**	**0**	**0.00%**	**64**	**100%**
Male	55	0	0.00%	55	100%	63	0	0.00%	63	100%
Female	-	-	-	-	-	1	0	0.00%	1	100%
Other than Permanent	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
Workers										
Permanent	**1341**	**0**	**0.00%**	**1341**	**100%**	**1336**	**0**	**0.00%**	**1336**	**100%**
Male	1341	0	0.00%	1341	100%	1336	0	0.00%	1336	100%
Female	-	-	-	-	-	-	-	-	-	-
Other than Permanent	**-**	**-**	**-**	**-**	**-**	**30**	**0**	**0.00%**	**30**	**100%**
Male	-	-	-	-	-	30	0	0.00%	30	100%
Female	-	-	-	-	-	-	-	-	-	-

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

a. **Median remuneration / wages**

Category	Male		Female	
	Number	Median remuneration/ salary/wages of respective category	Number	Median remuneration/ salary/wages of respective category
Board of Directors (BoD)	1	84,10,200	-	-
Key Managerial Personnel (KMP)	2	41,14,056	-	-
Employees other than BoD and KMP	52	11,63,820	-	-
Workers	1341	2,84,684	-	-

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

	FY25-26	FY24-25
Gross wages paid to females as % of total wages	NA	0.09%

4. **Do you have a focal point (Individual/Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes/No)**

Yes. Jai Corp Limited has designated the Head of the Human Resources (HR) Department as the focal point responsible for addressing and managing human rights impacts within the organization. The Head of HR oversees the identification, escalation and resolution of human rights concerns — ensuring that the Company's commitment to respecting and promoting human rights is effectively implemented across all levels of the organization.

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

Jai Corp Limited has established a comprehensive grievance redressal process to address human rights issues effectively — reflecting its broader commitment to upholding human rights within the organization and throughout its supply chain.

- **Policy Framework and Training:** The Company maintains rigorous policies governing human rights — prioritizing the well-being and dignity of all individuals involved in its operations. Regular training and awareness programs are provided to employees to raise awareness about human rights issues and equip them with the knowledge and tools to identify and address potential violations.
- **Grievance Redressal Channels:** Dedicated channels are available for stakeholders to raise grievances — ensuring clear avenues to express concerns. Complaints may be submitted via phone, email or post with options for anonymity if preferred. Specific contact details are provided for different stakeholder groups — including investors and other stakeholders.
- **Points of Contact (PoCs):** Designated Points of Contact (PoCs) are responsible for receiving, acknowledging and assessing complaints — determining the necessity for further inquiries or investigations within one week of receipt. Complaints found to be frivolous are rejected with the complainant duly informed.
- **Documentation and Resolution:** All validated complaints are registered and documented following investigation. The Company aims to resolve grievances within 60 days of registration — with regular updates provided to the complainant throughout the resolution process.
- **Communication and Awareness:** The Grievance Redressal Policy is communicated to all stakeholders through awareness sessions and is publicly accessible on the Company's website — ensuring transparency and accessibility for all.

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

Aspect	FY25-26			FY24-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	The Company has not received any complaints related to the topics covered under this question for the FY2025-26 and FY2024-25					
Discrimination at workplace						
Child Labour						
Forced Labour/ Involuntary Labour						
Wages						
Other human rights related issues						

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

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

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

Jai Corp Limited is committed to fostering a safe, respectful and inclusive workplace — implementing comprehensive measures to prevent and address discrimination and harassment in all its forms. Strict policies are in place to prohibit any form of retaliation against those who report concerns or participate in investigations — with the Human Resources (HR) Department serving as the designated point of contact for all related complaints.

Confidential reporting channels have been established — allowing employees to report incidents securely and without fear of retaliation — prioritising the privacy of individuals and providing necessary support throughout the process. Upon receiving a complaint, the Company conducts prompt and impartial investigations — ensuring fairness for both the complainant and the accused. Where instances of discrimination or harassment are confirmed, disciplinary actions are applied in accordance with Company policies and relevant laws — ranging from counselling and training to suspension or termination.

The Company maintains a zero-tolerance approach to discrimination and harassment — with regular reviews of its processes conducted to ensure continuous improvement and reinforce its commitment to a workplace that values safety, dignity and respect for all employees.

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

Yes. Jai Corp Limited integrates human rights requirements into its business agreements and contracts — ensuring that all employees, suppliers, vendors and business partners are contractually bound to uphold the Company's human rights standards.

Through its Code of Conduct and Business Ethics for Directors and Senior Management, Anti-Bribery & Anti-Corruption Policy, the Company extends its human rights expectations to all parties acting on its behalf — covering:

- Fair labour practices and prohibition of child and forced labour
- Non-discrimination and equal opportunity standards
- Safe and healthy working conditions
- Freedom of association and collective bargaining rights
- Responsible sourcing across the supply chain

The Company encourages its value chain partners and business associates to adopt and adhere to relevant ethical and sustainability standards, and progressively strengthens engagement to align partners with its expectations.

10. Assessments of the year:

Aspects	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Sexual harassment	100%
Forced labour	Jai Corp Limited has not carried out any formal assessment of the parameters in the current financial year. The Company recognizes the importance of such evaluations and is committed to undertaking a structured and comprehensive assessment of its own operations in the upcoming reporting periods.
Child labour	
Discrimination at workplace	
Wages	
Others please specify	

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

No significant risks or concerns were identified in the selective assessments conducted for FY 2025-26 — and accordingly no corrective actions were required or undertaken during the year. Jai Corp Limited remains committed to continuous monitoring and capacity-building initiatives for both internal and external stakeholders — ensuring progressive strengthening of its risk management and sustainability frameworks across all relevant areas.

Leadership Indicators

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

During FY 2025-26, no modifications have been made to existing business processes nor have any new processes been introduced specifically for addressing human rights grievances or complaints.

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

Jai Corp Limited ensures strict adherence to human rights principles across all areas of its operations — guided by its Policy on Human Rights and applicable national and international standards. No significant human rights related issues have been identified in the Company's current business activities during FY 2025-26. Consequently, no specific human rights due diligence exercise has been undertaken during the year. The Company remains committed to continuous monitoring of its operations and value chain to proactively identify and address any human rights concerns in future reporting periods

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. Jai Corp Limited is committed to fostering accessibility and inclusivity throughout its facilities and services — with a strong emphasis on providing meaningful accommodations for Persons with Disabilities (PWD). In line with its Equal Opportunity Policy, the Company integrates inclusive design and practices across its operations — striving to create environments that are welcoming, accessible and equitable for all individuals, regardless of ability.

4. Details on assessment of value chain partners:

Human rights	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	Jai Corp Limited has not carried out any formal assessments of its value chain partners during FY 2025-26. The Company actively promotes and encourages its value chain partners to adhere to its Code of Conduct — fostering a culture of ethical conduct, transparency and responsible business practices across its entire value chain. The Company is committed to progressively strengthening its value chain assessment framework in future reporting periods.
Discrimination at workplace	
Child Labour	
Forced Labour/Involuntary Labour	
Wages	
Others – please specify	

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

   NA, as no formal assessments of value chain partners were conducted on the aforementioned aspects during FY 2025-26.

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

Essential Indicators

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

Parameter	**Unit**	**FY25-26**	**FY24-25**
From renewable sources (in gigajoules)			
Total electricity consumption (A)	GJ	6,933.15	7,373.89
Total fuel consumption (B)	GJ	0	0
Energy consumption through other sources (C)	GJ	0	0
Total energy consumption from renewable sources (A+B+C) (GJ)	**GJ**	**6,933.15**	**7,373.89**
From non - renewable sources (in gigajoules)			
Total electricity consumption (D)	GJ	1,29,759.78	1,16,271.19
Total fuel consumption (E)	GJ	641.76	720.47
Energy consumption through other sources (F)	GJ	0	0
Total energy consumption from non - renewable sources (D+E+F) (GJ)	**GJ**	**1,30,401.54**	**1,16,991.25**
Total energy consumption (A+B+C+D+E+F) (GJ)	**GJ**	**1,37,334.69**	**1,24,365.54**
Energy intensity per rupee of turnover (Total energy consumption in GJ/ turnover in rupees in Lakhs)	GJ/Lakhs (INR)	2.72	2.43
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	GJ/USD	0.000554	0.000502
Energy intensity in terms of physical output	Nil	-	-
Energy intensity (optional) – the relevant metric may be selected by the entity	Nil	-	-

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

No independent assessment, evaluation or assurance of the aforementioned aspects has been carried out by any external agency during FY 2025-26.

The Company remains committed to improving energy efficiency and progressively reducing its overall energy footprint across all aspects of its operations. Recognizing that responsible energy management is both an environmental imperative and a strategic business priority, the Company has undertaken a series of deliberate, well-structured, and forward-looking initiatives aimed at ensuring the most efficient, sustainable, and responsible use of energy resources throughout its facilities and processes.

At the core of these efforts lies a commitment to the continuous optimization of operations and the systematic upgrading of plant and equipment, ensuring that energy is consumed with maximum efficiency and minimum waste at every stage of the Company's operational cycle. This is further reinforced through the following key strategic actions:

- **Regular Evaluation & Improvement of Business Processes —** Periodically reviewing and refining operational processes to eliminate inefficiencies, reduce energy-intensive activities, and embed energy consciousness into everyday business practices.
- **Adoption of Innovation & New Technologies —** Proactively embracing technologies and innovative solutions that enable smarter, cleaner, and more energy-efficient operations across all facilities.

- **Renewable Energy Utilization —** The Company is progressively evaluating cleaner energy alternatives and continues to integrate renewable energy within its overall energy mix. As part of its long-term sustainability roadmap, the Company remains committed to steadily increasing the share of renewable energy in support of low-carbon and sustainable operations.

  Through these focused and sustained initiatives, the Company has successfully identified and adopted energy-efficient technologies and sustainable operational practices across its facilities, while continuing to invest in advanced equipment upgrades that support long-term energy conservation and environmental stewardship.

  The cumulative impact of these efforts has been both meaningful and measurable — resulting in enhanced energy management, reduced operational costs, and a significantly lower environmental impact — firmly reinforcing the Company's enduring commitment to sustainable, responsible, and future-ready business operations.

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.**

   Jai Corp Limited does not have any sites or facilities identified as Designated Consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India. Accordingly, the disclosure of targets and remedial actions under the PAT Scheme is not applicable to the Company for FY 2025-26.

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

Parameter	Unit	FY25-26	FY24-25*
Water withdrawal by source (in kiloliters)			
(i) Surface water	KL	0	0
(ii) Groundwater	KL	53,277.973	76,720.062
(iii) Third party water	KL	0	0
(iv) Seawater / desalinated water	KL	0	0
(v) Others	KL	0	0
Total volume of water withdrawal (in kiloliters) (i + ii + iii + iv + v)	**KL**	**53,277.973**	**76,720.062**
Total volume of water consumption (in kiloliters)	**KL**	**53,277.973**	**76,720.062**
Water intensity per rupee of turnover (Water consumed / turnover)	KL/Lakh INR	1.06	1.50
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	KL/USD	0.000215	0.000309
Water intensity in terms of physical output	Nil	-	-
Water intensity (optional)– the relevant metric may be selected by the entity	Nil	-	-

***Note:** Water consumption data for FY 2024–25 has been revised and 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.

No independent assessment, evaluation or assurance of the aforementioned aspects has been carried out by any external agency during FY 2025-26.

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

Parameter	Unit	FY25-26	FY24-25
Water discharge by destination and level of treatment (in kiloliters)			
(i) Surface water	KL	0	0
No treatment	KL	0	0
With treatment – please specify the level of treatment	KL	0	0
(ii) Ground water	KL	0	0
No treatment	KL	0	0
With treatment – please specify the level of treatment	KL	0	0
(iii) Sea water	KL	0	0
No treatment	KL	0	0
With treatment – please specify the level of treatment	KL	0	0
(iv) Sent to third parties	KL	0	0
No treatment	KL	0	0
With treatment – please specify the level of treatment	KL	0	0
(v) Others	KL	0	0
No treatment	KL	0	0
With treatment – please specify the level of treatment	KL	0	0
Total water discharged (in kilolitres)	**KL**	**0**	**0**

Note: The Company efficiently recycles water for operational use, ensuring that no water is discharged into the environment. As the operations are not heavily reliant on water, the overall water consumption remains minimal.

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

No independent assessment, evaluation or assurance of the aforementioned aspects has been carried out by any external agency during FY 2025-26.

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

Jai Corp Limited has not implemented a Zero Liquid Discharge (ZLD) mechanism in its operations during FY 2025-26.

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

Parameter	Unit	FY25-26	FY24-25
NOx	Ppm	The Company is in the process of establishing systems to track and record this data, which will be made available in the upcoming years	
Sox	Ppm		
Particulate matter (PM)	mg/Nm^3		
Persistent organic pollutants (POP)	tones/annum		
Volatile organic compounds (VOC)	tones/annum		
Hazardous air pollutants (HAP)	tones/annum		
Others – Process Emission (HCL)	mg/Nm3		
Acid Mist	mg/Nm3		

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

Not Applicable

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

Parameter	Unit	FY25-26	FY24-25
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tons of CO2 equivalent	47.83	53.66
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tons of CO2 equivalent	25,591.51	23,480.32
Total Scope 1 and Scope 2 emission	Metric tons of CO2 equivalent	25,639.84	23,533.98
Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	Metric tons of CO2 equivalent /Lakh (INR)	0.51	0.46
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)	Metric tons of CO2 equivalent /USD	0.000104	0.000095
Total Scope 1 and Scope 2 emission intensity in terms of physical output	Nil	-	-
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	Nil	-	-

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

No independent assessment, evaluation or assurance of the aforementioned aspects has been carried out by any external agency during FY 2025-26.

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

The Company is committed to sustainable business practices and is actively undertaking efforts to track and monitor its Greenhouse Gas (GHG) emissions as a foundational step toward building a credible and data-driven emissions reduction roadmap.

The ongoing tracking and monitoring exercise is designed to generate the insights necessary to guide and prioritize optimal and efficient use of energy, transition to renewable energy sources, optimize supply chain operations, and enhanced waste management practices..

The Company's systematic approach to GHG tracking and monitoring reflects its recognition that measuring and understanding emissions is the critical first step toward meaningful and sustained climate action. This proactive stance underscores the Company's long-term commitment to environmental responsibility, climate resilience, and the progressive decarbonization of its operations in alignment with broader sustainability goals.

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

Parameter	**FY25-26**	**FY24-25**
Total waste generated (in metric tons)		
Plastic waste **(A)**	3,614.77	3,278.23
E-waste **(B)**	0	0
Bio-medical waste **(C)**	0	0
Construction and demolition waste **(D)**	0	0
Battery waste **(E)**	0	0
Radioactive waste **(F)**	0	0
Other Hazardous waste. Please specify, if any. **(G)**	0	0
Other Non-hazardous waste generated **(H),** Metal Scrap	0	0
Total (A+B + C + D + E + F + G + H)	**3,614.77**	**3,278.23**
Waste intensity per rupee of turnover (Mt/INR in Lakhs) (Total waste generated / Revenue from operations)	0.072	0.064
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Mt/USD) (Total waste generated / Revenue from operations adjusted for PPP)	0.000015	0.000013
Waste intensity in terms of physical output	-	-
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-

For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tons)		
Category	**FY25-26**	**FY24-25**
(i) Recycled	4,109.61	3,278.23
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total	**4,109.61**	**3,278.23**
For each category of waste generated, total waste disposed by nature of disposal method (in metric tons)		
Category of waste	**FY25-26**	**FY24-25**
(i) Incineration	0	0
(ii) Landfilling	0	0
(iii) Other disposal operations	0	0
Total	**0**	**0**

Note: The company procured additional waste and recycled it for use in its operations, resulting in a total quantity of waste recycled that exceeds the waste generated.

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

No independent assessment, evaluation or assurance of the aforementioned aspects has been carried out by any external agency during FY 2025-26.

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's plastic processing units operate in a distinctly environmentally responsible manner, adhering to strict pollution control measures that ensure no harmful emissions or effluents are generated in the course of their operations. In recognition of this commendable environmental performance, the Pollution Control

Committee of Daman & Diu and Dadra & Nagar Haveli has formally categorized these units under the coveted ”Green” category.

In alignment with its Policy on Health, Environment and Safety, which underscores that ”protection of the environment is of prime concern and a core business value”, and its Policy on Sustainable Development, which emphasizes minimizing adverse environmental impacts and continuously monitoring plant effluents, the Company has implemented a comprehensive and multi-dimensional waste management framework placing environmental responsibility and regulatory compliance at its core. The key pillars of this framework are as follows:

- **Plastics Waste Management —** The Company actively works toward reducing reliance on virgin plastic through enhanced recycling, systematic segregation, and the adoption of circular economy principles. In addition, it procures external plastic waste and reintegrates it into its manufacturing processes, thereby advancing material circularity and improving resource efficiency.
- **E-Waste Management —** Guided by its policy of following an international environmental management system and abiding by all applicable laws and environmental clearance conditions, stringent protocols govern the environmentally responsible handling and disposal of electronic waste, with the Company collaborating closely with certified recyclers to ensure recovery of valuable components and safe management of hazardous substances.
- **Hazardous Waste Management —** In line with its commitment to minimising environmental and community risks, the Company implements structured processes for the identification, segregation, and safe handling of hazardous materials, with authorised vendors engaged for responsible disposal.
- **Other Waste Management —** In accordance with the Company’s aim to utilize natural resources responsibly by optimizing processes, holistic waste reduction strategies are deployed with proper sorting, collection, and disposal mechanisms established for all non-hazardous waste streams, including transparent auctioning of recyclable materials through the MSTC portal.

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:

None of the offices or operational sites are located in or in proximity to any ecologically sensitive areas, including biodiversity-rich zones, wildlife sanctuaries, national parks, wetlands, or any other environmentally protected regions as designated under applicable national and international frameworks.

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

The Company has not undertaken any Environmental Impact Assessment (EIA) during the current financial year FY 2025-26.

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:

The Company has maintained full compliance with all applicable environmental laws, regulations, and guidelines during the reporting period, with no instances of non-compliance recorded.

Leadership Indicators

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

   As none of the Company's facilities or manufacturing locations are located in areas experiencing water stress, the requirement to disclose information related to water stress is not applicable.

   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.

   Not Applicable

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

   The Company is not yet tracking Scope 3 emissions for the current reporting period. However, it is actively working on developing the necessary systems to capture and record this data.

   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.

   Not Applicable

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.**

   As none of the locations (including factories and offices) of the Company fall in/around ecologically sensitive areas, this question is not applicable.

4. **If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions/effluent discharge / waste generated, please provide details of the same as well as outcome of such initiatives, as per the following format:**

S. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along with summary)	Outcome of the initiative
1	Solar Energy Plant	The Company has installed and commissioned a Solar Energy Generation Plant with an installed capacity of 1,800 KW.	This solar energy plant has enabled the Company to substantially reduce its reliance on conventional non-renewable energy sources, thereby contributing to reduction in greenhouse gas emissions and carbon footprint generated by its business operations.

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

   The Company has established a comprehensive Business Continuity and Disaster Management Plan, supported by a robust and proactive Risk Management Framework that is integral to safeguarding its operations against unforeseen disruptions and challenges.

   As articulated in the Company's Risk Management Policy, the framework views "risk management as integral to its objective of successful execution of its strategies", built upon a systematic five-step process of identifying, prioritizing, mitigating, monitoring, and reporting risks. The Policy covers a comprehensive spectrum of enterprise risks — including Sectoral, Operational, Financial, Cyber, Sustainability (ESG), and Regulatory Compliance Risks — ensuring holistic coverage across all dimensions of the business.

   Complementing this framework, the Company's Business Continuity Plan (BCP), follows the principle of "quickly recover and resume business operations after a significant business disruption" by safeguarding employees, property, and books of records, while ensuring uninterrupted customer transactions through periodic data backup and recovery, testing of critical systems, and alternate communication arrangements.

   Policy reference: https://jaicorpindia.com/investor/policies.html.

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

   The Company is committed to enhancing environmental responsibility across its entire value chain by actively advocating for the adoption and seamless integration of Environment Management Systems (EMS) among its partners. This initiative is purposefully designed to cultivate a deeply ingrained culture of sustainability throughout the value chain, reflecting the Company's unwavering dedication to environmental stewardship and continuous improvement in sustainable practices.

   By encouraging and supporting its partners in implementing EMS, the Company strives to ensure that environmental considerations are meaningfully embedded into all aspects of its operations and collaborative engagements — extending the reach and impact of its sustainability commitments well beyond its own organizational boundaries. Through this collective and collaborative approach, the Company aspires to build a value chain ecosystem where responsible environmental management is a shared value and business imperative.

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

   The Company has not undertaken any environmental impact assessment of value chain partners in FY 2025-26.

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

   a. **By the listed entity:** The Company has not generated or procured any Green Credits during the reporting period.

   b. **By the top ten (in terms of value of purchases and sales, respectively) value chain partners:** During FY 2025-26, the Company has not undertaken any evaluation or assessment of the generation or procurement of Green Credits by its top ten value chain partners, whether in terms of purchases or sales.

VII. PRINCIPLE 7 Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent:

Essential Indicators

1. a. **Number of affiliations with trade and industry chambers/associations.**

   The Company's four significant affiliations with trade and industry chambers and associations are a testament to its active and responsible participation in the broader business ecosystem. These affiliations serve as strategic assets that amplify the Company's voice, visibility, and influence, while simultaneously contributing to the collective advancement of the industry.

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

Sl. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	Federation of Indian Exporters Association (FIEO)	National
2	Plexconcil	National
3	Dadra & Nagar Haveli and Daman and Diu Industries Association	State
4	All India Flat Tape Manufacture Association	National

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

   The Company has consistently demonstrated a strong commitment to regulatory compliance, maintaining a clean record with no orders received concerning allegations of anti-competitive conduct.

Leadership Indicators

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

   The Company is firmly committed to conducting all its external engagements — including those with trade associations and industry bodies — with the utmost integrity, transparency, and professionalism. Through its Code of Conduct Policy, the Company ensures that every representative, at every level, upholds these values consistently and without compromise.

VIII. PRINCIPLE 8: Businesses should promote inclusive growth and equitable development

Essential Indicators

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

   The Company has not conducted any Social Impact Assessments (SIA) for projects undertaken in the current financial year.

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

   The Company does not have any ongoing Rehabilitation and Resettlement (R&R) for FY2025-26.

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

   The Company has established numerous accessible channels to ensure that community grievances are formally registered, acknowledged, and resolved in a fair, timely, and confidential manner:

   - **In-Person Visits:** Community members are encouraged to visit the Company's office to discuss their concerns directly. Designated Points of Contact (PoCs) are available to listen, provide guidance, and initiate the grievance resolution process.
   - **Mobile Communication:** Recognizing the importance of mobile accessibility, the Company provides a dedicated contact number, +**91-7600025350**, where community members can receive information and assistance.
   - **Email Correspondence:** Community members can send their grievances via email to rahul.csr@jaicorpindia.com, specifically designated for grievance-related communications, and the engagement team actively monitors it to ensure timely responses and follow-ups.
   - **Postal Communication:** Grievances may also be submitted in writing to The Managing Director, #603, Embassy Centre, Nariman Point, Mumbai – 400 021, ensuring accessibility for all stakeholders.

   The Company follows a structured grievance redressal process wherein the assigned PoCs acknowledge, investigate, and validate complaints within one week of receipt. Frivolous complaints are duly rejected with intimation to the stakeholder. Validated complaints are registered, documented, and resolved within 60 days of registration, with the complainant notified of the resolution status. Stakeholders also have the option to raise concerns anonymously, reinforcing an environment of trust and transparency. The Company upholds utmost confidentiality and sensitivity in handling all grievances, reflecting its dedication to promptly and effectively addressing community concerns.

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

	FY25-26	FY24-25
Directly sourced from MSMEs/ small producers	26%	3%
Sourced directly within India	100%	100%

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

Location	FY25-26	FY24-25
Rural	95.37%	95.44%
Semi-urban	1.61%	2.03%
Urban	0.00%	0.00%
Metropolitan	3.02%	2.53%

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):**

   Since no Social Impact Assessments (SIA) were conducted during the current financial year this is Not Applicable.

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

   No, CSR projects are being undertaken in designated aspirational districts as identified by government bodies.

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

   The Company is committed to encouraging inclusive and responsible procurement practices. At present, the Company's supplier base is relatively limited and consists of a select group of established partners aligned with its operational requirements. Nevertheless, the Company continues to remain open to expanding supplier diversity and will explore opportunities to engage with a broader set of vendors, including those from marginalized or vulnerable groups, as the procurement landscape evolves and suitable avenues emerge.

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

   NA

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

   NA

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:**

   There are no intellectual properties owned or acquired by the company based on traditional knowledge for its business operations. Hence, it is not applicable.

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.**

   NA

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

Sl. No.	CSR Project	No. of persons benefited from CSR Projects	% Of beneficiaries from vulnerable and marginalized groups
1	Education Promotion Program	400 Students	100%
2	Safe Drinking Water	42000 villagers and school going students in Dadra & Nagar Haveli	100%
3	Health Promotion Program	524 Patients	100%

XI. 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.

Jai Corp Limited values its customers and is committed to providing them with the best quality products in a fair, ethical and transparent manner. The Company considers the well being of customers and society while designing its products and ensures all required product information is displayed in a transparent and truthful manner along with relevant safety disclosures.

The Company has put in place a comprehensive grievance resolution system to promptly and effectively handle consumer complaints and feedback. Consumers can raise concerns through multiple channels — including a dedicated helpline, email and online portal — ensuring ease and convenience of access. Each complaint is systematically tracked and resolved in a transparent and accountable manner, with timely responses provided to the complainant throughout the resolution process.

The Company actively gathers customer inputs to continuously improve its products, services and customer experience — working proactively to nurture and grow long-term customer relationships. Fair publicity of products is encouraged, ensuring no false or misleading information is communicated at any point.

This mechanism reflects the Company's commitment to responsible, transparent and value-driven customer engagement in line with its Policy on Customer Relationship.

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	0.00%
Safe and responsible usage	0.00%
Recycling and/or Safe Disposal	100%

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

	FY25-26		Remarks	FY24-25		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	0	0		o	0	
Advertising	0	0		0	0	
Cyber-security	0	0		0	0	
Delivery of essential services*	0	0	Nil	0	0	Nil
Restrictive Trade Practices	0	0		0	0	
Unfair Trade Practices	0	0		0	0	
Others	0	0		0	0	

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

Aspect	Number	Reason for Recall
Voluntary recall/Mock recall	0	The company did not face any recalls on the account of safety issues in FY2025-26
Forced recall		

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 a comprehensive Cyber Security & Data Privacy Policy that outlines the guidelines and procedures for protecting its information systems, networks, and data from unauthorized access, breaches, and other cyber threats. The policy establishes safeguards to preserve the confidentiality, integrity, and availability of data, ensures compliance with relevant data protection laws and regulations, and defines the responsibilities of all individuals affiliated with the Company in managing security risks. The Company also conducts regular risk assessments, system audits, and employee awareness training to strengthen its cyber resilience. Any violations of the policy are subject to disciplinary action.

Link: https://jaicorpindia.com/investor/policies.html.

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 corrective actions were taken in FY2025-26, as no such issues have occurred.

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

   a. **Number of instances of data breaches:** There have been no instances of data breaches in FY2025-26.

   b. **Percentage of data breaches involving personally identifiable information of customers:** 0%

   c. **Impact, if any, of the data breaches:** As there have not been any instances of data breaches, this question is not applicable.

Leadership Indicators

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

The Company provides dedicated platforms and channels for stakeholders to access comprehensive information on its products and services. Detailed disclosures are available on the Company's website (https://jaicorpindia.com/index.htm), ensuring transparent, convenient, and timely access to relevant information for customers and other stakeholders.

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

As the Company's products and services are not classified as essential services, the specific disclosure requirement in question does not apply.

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

The Company primarily operates in the B2B (Business-to-Business) segment, catering to industrial clients. Given the nature of its operations and limited direct interaction with retail consumers, certain disclosure requirements relating specifically to end-consumer engagement may have limited applicability. However, the Company remains committed to ensuring product quality, safety, and responsible business practices across its value chain.

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.**

The Company ensures compliance with local laws by prominently displaying all required information related to its products.

5. **Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)**

The Company ensures full compliance with local laws by prominently displaying all required product information, reinforcing its commitment to transparency and consumer awareness. In FY 2025-26, the Company did not conduct any formal surveys to gauge consumer satisfaction regarding its major products or services, key operational locations, or the organization as a whole. The Company intends to explore structured consumer feedback mechanisms in the future to further strengthen its consumer engagement and service quality.