

JAIN RESOURCE RECYCLING LIMITED
(Formerly Known as Jain Resource Recycling Private Limited)



August 5, 2026
JRRL/2026-27/0045

To,

National Stock Exchange of India Limited
Exchange Plaza, C-1, Block G
Bandra Kurla Complex
Bandra (E), Mumbai – 400 051

BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai – 400 001

SYMBOL: JAINREC

SCRIP CODE: 544537

Dear Sir/Madam

Subject: Submission of Business Responsibility and Sustainability Report under Regulation 34(2)(f) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, for the Financial Year 2025-2026.

Pursuant to Regulation 34(2)(f) of SEBI (Listing Obligations and Disclosure Requirements), Regulations 2015, we submit herewith the Business Responsibility and Sustainability Report ("BRSR") for the financial year 2025-26, which forms an integral part of the Annual Report of the Company for the said financial year.

The copy of the same is also available on the website of the Company at: <https://jainmetalgroupp.com/>

Kindly take the information on record.

Yours faithfully,

For JAIN RESOURCE RECYCLING LIMITED
(FORMERLY JAIN RESOURCE RECYCLING PRIVATE LIMITED)

Aravindkumar

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Aravindkumar V

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ARAVINDKUMAR V
COMPANY SECRETARY AND COMPLIANCE OFFICER

Business Responsibility and Sustainability Report

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1.	Corporate Identity Number (CIN) of the listed entity	L27320TN2022PLC150206	
2.	Name of the listed entity	Jain Resource Recycling Limited	
3.	Year of incorporation	February 25, 2022	
4.	Registered office address	The Lattice, 4 th Floor, Old no 7/1, New No. 20, Bishop Ezra Sargunam Road, Kilpauk, Chennai - 600 010, Tamil Nadu, India	
5.	Corporate address	The Lattice, 4 th Floor, Old no 7/1, New No. 20, Bishop Ezra Sargunam Road, Kilpauk, Chennai - 600 010, Tamil Nadu, India	
6.	Email	info@jainmetalgroup.com	
7.	Telephone	+91 44 4340 9494	
8.	Website	https://jainmetalgroup.com/	
9.	Financial year for which reporting is being done	FY 2025-26	
10.	Name of the stock exchange(s) where shares are listed	Name of Exchange	Stock Code
		BSE Limited	544537
		National Stock Exchange of India Limited	JAINREC
11.	Paid-up Capital	₹69,01,71,628	
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Mr Aravind Kumar Company Secretary & Compliance Officer cs@jainmetalgroup.com Tel No.: +91 44 43409494	
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)	Consolidated	
14.	Name of assurance provider	NA	
15.	Type of assurance obtained	NA	

II. Products/services

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

Sr. No.	Description of main activity	Description of business activity	% of turnover of the entity
1.	Manufacturing Copper, Aluminium and Lead Scrap	Manufacturing	100%

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

Sr. No.	Product/service	NIC Code	% of total turnover contributed
1.	Manufacturing of lead, zinc and tin, their products and alloys	242006	40%
2.	Manufacture of copper products and alloys	242002	55%
3.	Manufacture of aluminium from alumina	242004	4%

*The code has been updated as per the NIC 2025.

III. Operations

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

Location	Number of plants	Number of offices	Total
National	4	1	5
International	0	0	0

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	Pan India
International (No. of Countries)	20

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

Exports contribute about 62% of the total turnover of the entity.

c. A brief on types of customers

The Company operates a B2B model, supplying recycled non-ferrous metals and by-products to approximately 371 clients across over 20 countries. The customer base spans the following key segments:

- **End-Use Industries:** Energy storage, automotive, electrical and electronics, construction, renewable energy, manufacturing, and consumer goods
- **Domestic Marquee Clients:** Vedanta Limited, Amara Raja Batteries Limited, Luminous Power Technologies, HBL Batteries, and Chloride Metals Limited.
- **International Marquee Clients:** Mitsubishi Corporation, Nissan Trading Company, Trafigura, IXM SA, Toko Company Limited, and Hodaka
- **By-Product Markets:** Tin refiners, alloy manufacturers, and plastic product manufacturers utilising recycled PP and PVC granules

IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
EMPLOYEES						
1.	Permanent (D)	443	407	91.87%	36	8.13%
2.	Other than permanent (E)	0	0	0.00%	0	0.00%
3.	Total employees (D + E)	443	407	91.87%	36	8.13%
WORKERS						
4.	Permanent (F)	0	0	0%	0	0%
5.	Other than permanent (G)	1,350	790	58.52%	560	41.48%
6.	Total workers (F + G)	1,350	790	58.52%	560	41.48%

b. Differently abled employees and workers:

Sr. No	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
DIFFERENTLY ABLED EMPLOYEES						
1.	Permanent (D)	Nil	Nil	0.00%	Nil	0.00%
2.	Other than permanent (E)	Nil	Nil	0.00%	Nil	0.00%
3.	Total differently abled employees (D + E)	Nil	Nil	0.00%	Nil	0.00%
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)	Nil	Nil	0.00%	Nil	0.00%
5.	Other than permanent (G)	Nil	Nil	0.00%	Nil	0.00%
6.	Total differently abled workers (F + G)	Nil	Nil	0.00%	Nil	0.00%

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B/A)
Board of Directors	8	1	12.5%
Key Management Personnel	4	0	0%

22. Turnover rate for permanent employees and workers

(Disclose trends for the past 3 years)

	FY 2025-26 (Turnover rate in current FY)			FY 2024-25 (Turnover rate in previous FY)			FY 2023-24 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent employees	15%	36%	16%	17%	38%	38%	11%	11%	11%
Permanent workers	NA	NA	NA	NA	NA	NA	NA	NA	NA

V. Holding, Subsidiary and Associate Companies (including joint ventures)

23. (a) Names of holding/subsidiary/associate companies/joint ventures

Sr. 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.	Jain Green Technologies Private Limited, India	Subsidiary	100%	Yes
2.	Jain Ikon Global Ventures FZC, UAE (Classified as held for sale)	Joint Venture	70%	No
3.	Jain CY Solutions Private Limited, India	Joint Venture	52%	No
4.	Sun Minerals Mannar Private Limited, Sri Lanka	Associate	28.88%	No

VI. CSR Details

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- Whether CSR is applicable as per section 135 of Companies Act, 2013: Yes
- Turnover (in ₹): 95,431.13 Million
- Net worth (in ₹): 15,612.49 Million

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in place (Yes/No) (If Yes, then provide weblink for grievance redress policy)	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
		Number of complaints filed during the year	Number of complaints with pending resolution at the close of the year	Remarks	Number of complaints filed during the year	Number of complaints with pending resolution at the close of the year	Remarks
Communities	Yes	Nil	Nil	NA	Nil	Nil	NA
Investors (other than shareholders)		Nil	Nil	NA	Nil	Nil	NA
Shareholders		Nil	Nil	NA	Nil	Nil	NA
Employees and workers		Nil	Nil	NA	Nil	Nil	NA
Customers		Nil	Nil	NA	Nil	Nil	NA
Value chain partners		Nil	Nil	NA	Nil	Nil	NA
Other (please specify)		Nil	Nil	NA	Nil	Nil	NA

26. Overview of the entity's material responsible business conduct issues

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Occupational Health and Safety	Risk	Recycling operations involve heavy machinery and hazardous materials, posing injury risks to the workforce of the Company	Implement rigorous safety protocols, provision of personal protective equipment, and mandatory training programmes	Negative: Potential medical compensation, legal costs, and operational downtime
2	GHG Emissions	Risk	Energy-intensive recycling processes increase the carbon footprint, exposing the Company to stringent climate regulations	Transition towards renewable energy sourcing and optimise fleet logistics	Negative: Potential carbon taxes, compliance penalties, and capital expenditure for upgrades

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
3	Corporate Governance	Opportunity	Robust governance frameworks enhance transparency, ensure ethical conduct, and build stakeholder trust in the Company	NA	Positive: Improved investor confidence, access to capital at favourable rates, and enhanced brand equity
4	Energy Efficiency	Opportunity	Reducing energy intensity across processing facilities allows the Company to significantly lower its utility expenditures	NA	Positive: Long-term operational savings and improved overall profit margins
5	Community Engagement and Development	Opportunity	Investing in local community development secures a stable social licence to operate for the Company	NA	Positive: Uninterrupted long-term operations and enhanced corporate reputation
6	Resource Management	Risk	Inefficient resource utilisation, particularly regarding water and process waste, threatens the operational resilience of the Company	Deploy closed-loop water recycling systems and maximise secondary material recovery efficiency	Negative: Escalating procurement costs for water and higher waste disposal levies

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.

Sr. No.	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)	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes
	b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	NA	Yes	No
	c. Weblink of the Policies, if available	Policies Weblink: Governance Policies Principle 1: Anti-Bribery, Corruption and Anti-Money Laundering Policy Archival Policy Board Diversity Policy Code of Practices and Procedures for Fair Disclosure of UPSI Code of Conduct for Board of Directors and Senior Management Data Protection, IT Systems and Information Process Policy Dividend Distribution Policy ESG Policy Evaluation of Board and Independent Directors Familiarization Programme Insider Trading Policy Materiality Policy for Disclosures Offer Document Materiality of Events Policy Policy for Determining Material Subsidiaries RPT Policy Whistle-Blower Policy Principle 2: ESG Policy Anti-Bribery, Corruption and Anti-Money Laundering Policy Principle 3: Anti-Bribery, Corruption and Anti-Money Laundering Policy Code of Conduct for Board of Directors and Senior Management ESG Policy								

Sr. No.	Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
		Principle 4: • Anti-Bribery, Corruption and Anti-Money Laundering Policy • CSR Policy • ESG Policy • Whistle-Blower Policy Principle 5: • Anti-Bribery, Corruption and Anti-Money Laundering Policy • ESG Policy Principle 6: • Anti-Bribery, Corruption and Anti-Money Laundering Policy • ESG Policy Principle 8: • CSR Policy Principle 9: • Data Protection, IT Systems and Information Process Policy								
2	Whether the entity has translated the policy into procedures. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	NA	Yes	Yes
3	Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	NA	No	No
4	Name of the national and international codes/certifications/labels/standards (e.g., Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g., SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	Principle 1: • ISO 9001:2015 Principle 2: • ISO 9001:2015 • IATF 16949 • ISO 14001:2015 • ISO/IEC 17025:2017 Principle 3: • ISO 45001:2018 Principle 5: • ISO 45001:2018 Principle 6: • ISO 14001:2015 • ISO 50001:2018 Principle 9: • ISO 9001:2015 • IATF 16949								

5	Specific commitments, goals and targets set by the entity with defined timelines, if any.	NA
6	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	NA
Governance, leadership and oversight		
7	Statement by the Director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure). It is with a profound sense of purpose that I present our Business Responsibility and Sustainability Report for this year. At the heart of the Company lies a simple yet powerful conviction: 'recycle today, greener tomorrow'. We are not merely a non-ferrous metal recycling enterprise; we are a dedicated circular economy business driven by a genuine responsibility to safeguard our environment for future generations. Our environmental stewardship is a commitment we hold deeply. We are actively decoupling our growth from environmental impact by transitioning to renewable solar energy and rigorously upholding our pledge to zero discharge, zero landfill, and zero burning manufacturing. By innovating to recover valuable by-products from our core processes, we ensure that what might otherwise be discarded is respectfully transformed back into vital resources. Beyond our operational footprint, we care deeply about the people and communities we touch. We are actively nurturing the next generation by elevating educational infrastructure and providing support to aspiring students. We remain equally devoted to empowering underprivileged women, advocating for animal welfare, and, crucially, fostering a dignified, safe, and inclusive workplace for every individual within the Company. We anchor these ambitions in uncompromising governance. Guided by independent Board oversight, ethical transparency forms the absolute bedrock of our operations. As we look ahead, we warmly welcome India's evolving sustainability landscape. We are proactively aligning our strategies to champion the forthcoming Extended Producer Responsibility (EPR) regulations taking effect from April 2026, as well as future recycled content mandates. We remain resolute in building a resilient enterprise that thrives on the lasting, positive impact we leave behind.	
8	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies).	Board of Directors
9	Does the entity have a specified Committee of the Board/Director responsible for decision making on sustainability related issues? (Yes/No). If yes, provide details.	No

10 Details of Review of NGRBCs by the Company:

Subject for review	Principle	Indicate whether the review was undertaken by Director/Committee of the Board/any other Committee	Frequency (annually/half-yearly/quarterly/any other - please specify)
Performance against above policies and follow-up action	Principle 1	Board of Directors	Need-based
	Principle 2	Board of Directors	Need-based
	Principle 3	Board of Directors	Need-based
	Principle 4	Board of Directors	Need-based
	Principle 5	Board of Directors	Need-based
	Principle 6	Board of Directors	Need-based
	Principle 7	NA	NA
	Principle 8	CSR Committee	Need-based
	Principle 9	Compliance Committee	Need-based
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	Principle 1	Board of Directors	Need-based
	Principle 2	Board of Directors	Need-based
	Principle 3	Board of Directors	Need-based
	Principle 4	Board of Directors	Need-based
	Principle 5	Board of Directors	Need-based
	Principle 6	Board of Directors	Need-based
	Principle 7	NA	NA
	Principle 8	CSR Committee	Need-based
	Principle 9	Compliance Committee	Need-based

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	P	P	P	P	P	P	P	P
	1	2	3	4	5	6	7	8	9
	No								

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

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

SECTION C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE

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

PRINCIPLE 1: BUSINESSES SHOULD CONDUCT AND GOVERN THEMSELVES WITH INTEGRITY AND IN A MANNER THAT IS ETHICAL, TRANSPARENT AND ACCOUNTABLE.

Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	Percentage of persons in respective category covered by the awareness programmes
Board of Directors (BoD)	2	1. Ownership Management Impact - Systemising the Business Structure 2. Strategic Leadership for Exponential Business Growth Impact - Leadership and Personality Development	25%
Key Managerial Personnel (KMP)	Nil	Nil	Nil
Employees other than BoD and KMP	10	Skill Development	20%
Workers	1,180	Health and Safety Measures	100%

2. Details of fines/penalties/punishment/award/compounding fees/settlement amount paid in proceedings (by the entity or by Directors/KMP) with regulators/law enforcement agencies/judicial institutions, in the financial year, in the following format:

(Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website):

Monetary					
	NGRBC Principle	Name of the regulatory/enforcement agencies/judicial institutions	Amount (in ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/Fine	Principle 1	Securities Exchange Board of India	₹25,00,000/-	SEBI alleged that Mr Kamlesh Jain (Chairman) and the Jain Family Trust traded shares of Refex Industries Limited while possessing unpublished price-sensitive information, thereby violating the insider trading regulations under the SEBI PIT Regulations. The Company clarified that these allegations do not concern the company's own shares.	Yes
Settlement	-	-	-	-	-
Compounding Fee	-	-	-	-	-

Non-Monetary				
	NGRBC Principle	Name of the regulatory/enforcement agencies/judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment	NA	Nil	Nil	NA
Punishment	NA	Nil	Nil	NA

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

Case Details	Name of the regulatory/enforcement agencies/judicial institutions
SAT admitted the appeal filed by Mr Kamlesh Jain, Promoter and Managing Director, against SEBI's Order dated December 12 2025. The Tribunal granted a stay of recovery of the penalty, subject to deposit of 50% of the penalty amount within four weeks. SEBI has been granted six weeks time to file its reply. The matter is listed for hearing on April 23 2026.	Securities Appellate Tribunal

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

The Company has a formal Anti-Bribery, Corruption (ABC) and Anti-Money Laundering (AML) Policy that complies with the Prevention of Corruption Act, 1988 and 2018. The key details are as follows:

- **Scope and Zero Tolerance:** Enforces a strict zero-tolerance approach towards unethical practices across all global employees, Directors, consultants, and contractors
- **Prohibited Activities:** Explicitly bans bribery, corruption, kickbacks, and facilitation payments

- **Gifts and Hospitality:** Discourages gift exchanges to maintain objectivity, permitting only modest, well-accounted business lunches or festive gifts without corrupt intent
- **Political Interactions:** Mandates strict legal compliance and restricts political contributions to a personal capacity unless management approval is obtained
- **Governance and Enforcement:** Overseen by the Company Secretary acting as the Compliance Officer, encouraging early reporting of violations, which are punishable by severe disciplinary action including termination
- **Supplier Standards:** Mandates adherence from all business partners through a dedicated Supplier Code of Conduct

Weblink: [Anti-Bribery, Corruption and Anti-Money Laundering Policy](#)

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Directors	Nil	Nil
KMP	Nil	Nil
Employees	Nil	Nil
Workers	Nil	Nil

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	Nil
Number of complaints received in relation to issues of Conflict of Interest of the KMP	Nil	Nil

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

NA

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Number of days of accounts payables	14 days	6 days

9. Open-ness of business

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

Parameter	Metrics	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	21.06%	37.07%
	b. Number of trading houses where purchases are made from	155	170
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	61.23%	61.11%
Concentration of Sales	a. Sales to dealers/distributors as % of total sales	53.33%	41.45%
	b. Number of dealers/distributors to whom sales are made	39	23
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	100.00%	95.25%
Shares of RPTs in	a. Purchases (Purchases with related parties/Total purchases)	0.00%	0.13%
	b. Sales (Sales to related parties/Total Sales)	0%	0%
	c. Loans & advances (Loans & advances given to related parties/Total loans & advances)	9%	91%
	d. Investments (Investments in related parties/Total investments made)	0.84%	9.29%

Leadership Indicators

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

Total number of awareness programmes held	Topics/principles covered under the training	% age of value chain partners covered (by value of business done with such partners) under the awareness programmes
1,180	Safety training	100%

2. Does the entity have processes in place to avoid/manage conflict of interests involving members of the Board? (Yes/No) If Yes, provide details of the same.

Yes. The Company has established formal processes and governance structures to manage conflicts of interest involving its Board of Directors. The key mechanisms include:

- **Mandatory Disclosures:** Directors must formally disclose any interests initially, annually, upon any changes, and prior to specific transactions as per the Companies Act
- **Voting Restrictions:** Interested Directors are barred from participating, voting, or counting towards the quorum on matters where a conflict exists
- **Audit Committee Oversight:** An Audit Committee, comprising a majority of Independent Directors, formulates the Related Party Transaction Policy, grants omnibus approvals, and reviews transactions on a quarterly basis
- **Independent Oversight:** The Board maintains a majority of Independent Directors (four out of seven) to ensure unbiased governance, mandating that all related party transactions occur on an arm's length basis
- **Transparent Record-Keeping:** Existing interests, such as property leases and loans involving Directors, are documented in the Register of Contracts or Arrangements

PRINCIPLE 2: BUSINESSES SHOULD PROVIDE GOODS AND SERVICES IN A MANNER THAT IS SUSTAINABLE AND SAFE.

Essential Indicators

- 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.**

Particulars	FY 2025-26	FY 2024-25	Details of improvements in environmental and social impacts
R&D	Nil	Nil	NA
Capex	0.31%	Nil	Installation of a Primary and Secondary Air Pollution Control System for Rotary Furnace to reduce emissions, improve ambient air quality.

Note: The Company has not separately tracked the percentage of R&D and capital expenditure investments attributable to environmental and social impact initiatives. Accordingly, the percentage is reported as NR I.E., Not Recorded.

- Does the entity have procedures in place for sustainable sourcing? (Yes/No)**

Yes.

The Company has established procedures and policies that support sustainable sourcing, including:

- A formal five-step vendor evaluation and selection process covering site visits, raw material inspection, background verification, quality checks and vendor onboarding
- An ESG policy that guides responsible procurement and business practices
- Procurement focused on non-ferrous metal scrap, promoting resource circularity
- Compliance with applicable regulations such as the Battery Waste Management Rules, 2022 for lead scrap sourcing

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

The Company's manufacturing operations are based entirely on recycled non-ferrous metal scrap, making 100% of its raw material inputs recycled in nature.

- 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.**

Jain Resource Recycling Limited (JRRL) follows a circular economy model that enables the recovery, recycling and responsible management of end-of-life materials. Through advanced recycling technologies, regulatory compliance and responsible waste management practices, the Company maximises resource recovery while minimising environmental impact.

Waste Category	Reclamation and End-of-Life Process
(a) Plastics (including packaging)	Plastic is recovered as a by-product of the Company's lead and copper recycling operations in the form of PPCP chips and PVC grind. These materials are processed through crushing, washing, separation and extrusion to produce recycled PPCP and PVC granules, which are reused in applications such as packaging, automotive components, footwear and garden pipes. The Company is also establishing a dedicated plastic recycling facility to further strengthen its recycling capabilities.

Waste Category	Reclamation and End-of-Life Process
(b) E-waste	While e-waste recycling is not the Company's primary business, discarded electrical and electronic equipment, such as computers, televisions, mobile phones and washing machines, is occasionally received within imported scrap consignments. Such e-waste is transferred to government-authorised recyclers for collection, segregation, treatment, recycling and environmentally sound disposal in accordance with applicable regulations.
(c) Hazardous waste	The Company's operations involve handling hazardous materials, primarily used lead-acid batteries and the resulting sulphuric acid electrolyte. Automated battery-breaking systems safely recover lead, plastic and electrolyte. The electrolyte is neutralised and treated for safe disposal or suitable industrial reuse, while hazardous waste is managed through authorised agencies in compliance with applicable regulatory requirements.
(d) Other waste	Residual waste streams are processed using technologies such as vacuum distillation, magnetic separation and eddy current separation to recover valuable metals, including tin and iron. Cross-facility utilisation of by-products and zero-discharge initiatives further minimise waste generation and ensure that only non-recyclable waste is disposed of through authorised channels.

- 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.**

Yes. Extended Producer Responsibility (EPR) is applicable to the activities of the Company as it is registered as a recycler.

Leadership Indicators

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

Indicate input material	Recycled or re-used input material to total material	
	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Lead Scrap	100%	100%
Copper Scrap	100%	100%
Aluminium Scrap	100%	100%

Note: The Company's manufacturing operations are based entirely on recycled non-ferrous metal scrap. Accordingly, 100% of the input materials used in production comprise recycled or reused materials. By-products such as plastics and tin are also recovered and reintroduced into the production value chain, further strengthening resource circularity.

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	407	258	63.39%	Nil	0%	Nil	0%	Nil	0%	Nil	0%
Female	36	5	13.89%	Nil	0%	36	100%	Nil	0%	Nil	0%
Total	443	263	59.37%	Nil	0%	36	8.13%	Nil	0%	Nil	0%
Other than permanent employees											
Male	Nil	Nil	0%	Nil	0%	Nil	0%	Nil	0%	Nil	0%
Female	Nil	Nil	0%	Nil	0%	Nil	0%	Nil	0%	Nil	0%
Total	Nil	Nil	0%	Nil	0%	Nil	0%	Nil	0%	Nil	0%

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

Category	% of workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent workers											
Male	Nil	Nil	0%	Nil	0%	Nil	0%	Nil	0%	Nil	0%
Female	Nil	Nil	0%	Nil	0%	Nil	0%	Nil	0%	Nil	0%
Total	Nil	Nil	0%	Nil	0%	Nil	0%	Nil	0%	Nil	0%
Other than permanent workers											
Male	790	Nil	0%	Nil	0%	Nil	0%	Nil	0%	Nil	0%
Female	560	Nil	0%	Nil	0%	Nil	0%	Nil	0%	Nil	0%
Total	1,350	Nil	0%	Nil	0%	Nil	0%	Nil	0%	Nil	0%

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Cost incurred on well-being measures as a % of total revenue of the Company	0	0

2. Details of retirement benefits, for current financial year and previous financial year

Benefits	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with 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 authority (Y/N/N.A.)
PF	93.00%	0	Yes	98.78%	0	Yes
Gratuity	93.00%	0	Yes	98.78%	0	Yes
ESI	73.59%	0	Yes	76.10%	0	Yes
Others - please specify	0.00%	0	Yes	0.00%	0	Yes

3. Accessibility of workplaces

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

The Company is committed to providing an inclusive and equitable workplace for all employees and workers. It endeavours to ensure that its premises and facilities are progressively aligned with applicable accessibility requirements and continues to undertake improvements, wherever required and feasible, in accordance with applicable laws and regulations.

4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web-link to the policy.

The Company does not currently have a formal equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016. However, the Company is deeply committed to fostering an inclusive, diverse, and supportive work environment. It ensures equitable treatment through the following measures:

- Maintaining a workplace culture that values the dignity and unique contributions of every individual
- Ensuring that all recruitment, training, and career advancement opportunities are based strictly on merit and professional capability
- Implementing internal practices that support the well-being and integration of all employees regardless of their physical abilities
- Initiating the process to formalise a comprehensive policy that aligns with the statutory requirements of the Act to further strengthen governance

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	Nil	Nil	Nil	Nil
Female	Nil	Nil	Nil	Nil
Total	Nil	Nil	Nil	Nil

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

	Yes/No (If yes, then give details of the mechanism in brief)
Permanent workers	Yes. The Company has established formal mechanisms to receive and redress grievances for its employees and workers. The details of these mechanisms are as follows: • Vigil Mechanism and Whistle Blower Policy: Enables Directors and employees to report unethical behaviour, fraud, or violations of the Code of Conduct. It provides a structured system for redressal with safeguards against victimisation and allows direct access to the Chairman of the Audit Committee in exceptional cases • Prevention of Sexual Harassment (POSH) Policy: Protects women employees and provides a framework for the prevention and redressal of complaints in accordance with the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 • Statutory Compliance and Welfare: Adheres to the Factories Act, 1948 and the Industrial Disputes Act, 1947, which provide statutory procedures for dispute resolution. The Company also ensures workplace safety and welfare standards for all personnel, including those engaged through independent contractors
Other than permanent workers	
Permanent employees	
Other than permanent employees	

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

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total employees/workers in the respective category (A)	No. of employees/workers in the respective category who are part of association(s) or Union (B)	% (B/A)	Total employees/workers in the respective category (C)	No. of employees/workers in the respective category who are part of association(s) or Union (D)	% (D/C)
Total permanent employees	466	Nil	0%	294	Nil	0%
Male	430	Nil	0%	289	Nil	0%
Female	36	Nil	0%	5	Nil	0%
Total permanent workers	1,350	Nil	0%	1,329	Nil	0%
Male	790	Nil	0%	787	Nil	0%
Female	560	Nil	0%	542	Nil	0%

8. Details of training given to employees and workers:

Category	FY 2025-26 (Current Financial Year)					FY 2024-25 (Previous Financial Year)				
	Total (A)	On health and safety measures		On skill upgradation		Total (D)	On health and safety measures		On skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	407	218	53.56%	215	52.83%	376	215	57.18%	177	47.07%
Female	36	3	8.33%	3	8.33%	34	3	8.82%	2	5.88%
Total	443	221	49.89%	218	49.21%	410	218	53.17%	179	43.66%
Workers										
Male	790	535	67.72%	419	53.04%	787	490	62.26%	247	31.39%
Female	560	430	76.79%	310	55.36%	542	310	57.20%	218	40.22%
Total	1,350	965	71.48%	729	54.00%	1,329	800	60.20%	465	34.99%

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

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	407	335	82.31%	376	314	83.51%
Female	36	21	58.33%	34	16	47.06%
Total	443	356	80.36%	410	330	80.49%
Workers						
Male	790	764	96.71%	787	449	57.05%
Female	560	802	143.21%	542	512	94.46%
Total	1,350	1,566	116.00%	1,329	961	72.31%

10. Health and safety management system:

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

Yes. JRRL has implemented an Occupational Health and Safety Management System certified to ISO 45001:2018, covering its recycling facilities at the SIPCOT Industrial Estate, Gummidipoondi, Chennai.

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

The Company identifies and manages workplace hazards through regular risk assessments, hazard identification processes, standard operating procedures, employee safety manuals and periodic safety reviews. These are supported by compliance with applicable statutory requirements under the Factories Act, 1948 and the Tamil Nadu Factories Rules, 1950.

- c) Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Yes/No)

Yes. The Company has established safety procedures, employee safety manuals and a Vigil Mechanism/ Whistle Blower Policy to enable reporting of safety concerns. Identified hazards are investigated, and appropriate corrective and preventive actions are implemented to mitigate risks.

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

Yes. Employees and workers have access to non-occupational healthcare services through Employee State Insurance (ESI), Group Medclaim Insurance and medical reimbursement benefits, in accordance with applicable policies and eligibility criteria.

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

Safety Incident/ Number	Category	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Lost Time Injury Frequency Rate (LTIFR) (per one million person-hours worked)	Employees	NR	NR
	Workers	NR	NR
Total recordable work-related injuries	Employees	NR	NR
	Workers	NR	NR
No. of fatalities	Employees	NR	NR
	Workers	NR	NR
High-consequence work-related injury or ill-health (excluding fatalities)	Employees	NR	NR
	Workers	NR	NR

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

Jain Resource Recycling Limited (JRRL) is committed to maintaining a safe and healthy workplace through a robust occupational health and safety framework. Its recycling facilities are certified to ISO 45001:2018 and operate under documented standard operating procedures (SOPs), employee safety manuals, regular hazard identification and periodic risk assessments.

The Company deploys advanced and automated equipment to minimise employee exposure to hazardous materials and continuously implements corrective and preventive actions to strengthen workplace safety. JRRL complies with applicable health and safety regulations, including the Factories Act, 1948 and the Tamil Nadu Factories Rules, 1950, while maintaining the required statutory safety records.

Employee well-being is supported through healthcare benefits such as Employee State Insurance (ESI) and Group Medclaim Insurance. In addition, the Company's Vigil Mechanism enables employees and workers to report safety concerns and grievances, fostering a proactive culture of health and safety across its operations.

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

	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Working conditions	Nil	Nil	None	Nil	Nil	None
Health and safety	Nil	Nil	None	Nil	Nil	None

14. Assessments for the year:

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

NA

PRINCIPLE 4: BUSINESSES SHOULD RESPECT THE INTERESTS OF AND BE RESPONSIVE TO ALL THEIR STAKEHOLDERS.

Essential Indicators

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

The Company follows a structured and proactive process to identify stakeholder groups that are directly or indirectly impacted by its operations, or that influence its value creation over the short, medium, and long term.

The identification process maps individuals and groups across the value chain to build relationships based on mutual trust and shared value. The Company categorises its identified stakeholders into two primary segments:

- **Internal Stakeholders:** Employees, workers, and the Board of Directors
- **External Stakeholders:** Investors, value chain partners (suppliers), customers, local communities, and regulatory bodies

Stakeholder identification is treated as an ongoing activity. The Company maintains continuous engagement with these groups through diverse channels to understand their evolving priorities, manage potential risks effectively, and align its business operations with shared goals.

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 and Marginalised 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
Employee	No	Notice boards, emails, training and development programmes, town halls, performance management systems	Quarterly and need-basis	Promotion of occupational health and safety practices, learning and growth, remuneration and benefits, equal opportunities
Investors and Shareholders	No	Quarterly results, annual reports, earnings calls, press releases, investor presentations, stock exchange filings	Quarterly and annually	Transparency regarding strategy and business operations of the Company, financial results communication, governance practices
Customers	No	Regular business meetings, customer satisfaction surveys, website updates, telephonic conversations	Periodical and need-basis	Quality assurance, timely delivery of products, customer satisfaction, service support
Suppliers and Value Chain Partners	No	Regular business interactions, vendor audits, site visits, vendor satisfaction surveys	Frequent and need-basis	Ethical sourcing, timely payments, quality compliance, sustainable supply chain practices
Local Communities	Yes	Community meetings, CSR programmes, village council discussions, public hearings	Need-basis and quarterly	Improved employment opportunities, enhanced standard of living, addressing environmental impact concerns, CSR project delivery
Regulators and Statutory Authorities	No	Compliance reporting, government consultation programmes, meetings with regional authorities	Continuous	Adherence to environmental and safety regulations, proactive compliance, transparent communication

Leadership Indicators

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

The Company has established a structured framework for stakeholder consultation on Economic, Environmental, and Social (EES) matters. The consultation process is delegated to the respective business and functional heads, who drive engagement through regular interactions, feedback mechanisms, stakeholder dialogues, and outreach initiatives.

Feedback from these delegated consultations is provided to the Board of Directors and integrated into strategic planning through the following processes:

- Systematically documenting and analysing the inputs, concerns, and expectations identified through these engagements
- Communicating the feedback to the Board through established reporting mechanisms, including quarterly updates and management review processes
- Escalating significant matters to relevant management committees for detailed deliberation and strategic guidance
- Enabling the Board to remain informed of stakeholder perspectives, thereby supporting informed, inclusive, and sustainable decision-making aligned with the long-term objectives of the Company

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

Yes. The Company actively engages with stakeholders through structured consultation mechanisms to support the identification, assessment, and effective management of key Environmental and Social (E&S) matters.

Insights gathered through periodic stakeholder surveys and feedback exercises are directly integrated into relevant policies, processes, and operational strategies. This integration specifically targets the following areas:

- Occupational health and safety
- Employee well-being
- Environmental compliance
- Resource efficiency

By embedding these stakeholder perspectives into its decision-making framework, the Company ensures that its sustainability initiatives remain responsive, aligned with regulatory requirements, and consistent with the principles of responsible business conduct.

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

The Company is deeply committed to fostering an inclusive, respectful, and equitable workplace that upholds the principles of dignity, diversity, and equal opportunity. To support this, the Company actively engages with vulnerable and marginalised stakeholder groups, including contract workers, support staff, and individuals from economically disadvantaged backgrounds, through structured on-ground interactions and established internal feedback mechanisms.

In line with this commitment, the Company undertook the following specific initiatives during FY 2025-26:

- **Health and Safety Awareness:** Conducting focused awareness sessions on personal hygiene, occupational health, and workplace safety to promote the overall well-being of workers, particularly those engaged in vulnerable roles
- **Equitable Access to Medical Services:** Ensuring that employees across all categories, irrespective of their employment status, have access to periodic health check-ups and on-site first-aid facilities
- **Grievance Redressal Mechanism:** Strengthening redressal processes to ensure that concerns raised by marginalised stakeholder groups are appropriately documented, reviewed, and resolved in a timely, fair, and sensitive manner
- **Inclusive Training and Onboarding:** Implementing structured onboarding initiatives and basic skill development programmes for workers with limited exposure to formal work environments, supporting their integration and enhancing workplace confidence

These initiatives demonstrate the Company's continued efforts towards building a workplace culture rooted in inclusion, fairness, and respect, while actively supporting the empowerment and well-being of all workforce members.

PRINCIPLE 5: BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS.

Essential Indicators

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

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total (A)	No. of employees/workers covered (B)	% (B/A)	Total (C)	No. of employees/workers covered (D)	% (D/C)
Employees						
Permanent	443	Nil	0%	405	Nil	0%
Other than permanent	Nil	Nil	0%	Nil	Nil	0%
Total employees	443	Nil	0%	405	Nil	0%
Workers						
Permanent	1,350	Nil	0%	Nil	Nil	0%
Other than permanent	Nil	Nil	0%	1,329	Nil	0%
Total workers	1,350	Nil	0%	1,329	Nil	0%

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

Category	FY 2025-26 (Current Financial Year)					FY 2024-25 (Previous Financial Year)				
	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										
Male	407	0	0%	407	100%	376	0	0%	376	100%
Female	36	0	0%	36	100%	34	0	0%	34	100%
Other than permanent										
Male	Nil	Nil	0%	Nil	0%	Nil	Nil	0%	Nil	0%
Female	Nil	Nil	0%	Nil	0%	Nil	Nil	0%	Nil	0%
Workers										
Permanent										
Male	Nil	Nil	0%	Nil	0%	Nil	Nil	0%	Nil	0%
Female	Nil	Nil	0%	Nil	0%	Nil	Nil	0%	Nil	0%
Other than permanent										
Male	790	0	0%	790	100%	787	0	0	787	100%
Female	560	0	0%	560	100%	542	0	0	542	100%

3. Details of remuneration/salary/wages

a. Median remuneration/wages:

	Male		Female	
	Number	Median remuneration/salary/wages of the respective category (in ₹)	Number	Median remuneration/salary/wages of the respective category (in ₹)
Board of Directors (BoD)	7	10,50,000	1	11,80,000
Key Managerial Personnel	4	1,50,00,000	Nil	NA
Employees other than BoD and KMP	418	26,784	35	32,825.5
Workers	790	5,46,980.39	560	5,46,980.39

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

	FY 2025-26 (Current Financial year)	FY 2024-25 (Previous Financial Year)
Gross wages paid to females as % of total wages	4.13%	8.9%

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

Yes. The Company has established a Corporate Social Responsibility (CSR) Committee to serve as the focal point for addressing human rights impacts and related social equity issues. The committee's mandate focuses on education, social empowerment, and infrastructure improvements within the broader human rights framework.

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

The Company addresses human rights grievances and employee-related social issues through a structured governance framework supported by specific redressal policies:

ESG Governance Oversight: The ESG Committee oversees the overarching social dimension of the business, while specific employee-related human rights issues are managed directly by the Employee Working Group Head

Vigil Mechanism and Whistle Blower Policy: Provides a formal and structured system for employees to report unethical behaviour and Code of Conduct violations. It ensures strict safeguards against the victimisation of complainants and grants direct access to the Chairman of the Audit Committee in exceptional cases

Prevention of Sexual Harassment (POSH) Policy: Establishes a dedicated framework for the prompt redressal of sexual harassment complaints, ensuring the protection and dignity of women at the workplace

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

	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Sexual harassment	Nil	NA	NA	Nil	NA	NA
Discrimination at workplace	Nil	NA	NA	Nil	NA	NA
Child labour	Nil	NA	NA	Nil	NA	NA
Forced labour/ involuntary labour	Nil	NA	NA	Nil	NA	NA
Wages	Nil	NA	NA	Nil	NA	NA
Other human rights-related issues	Nil	NA	NA	Nil	NA	NA

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	Nil	Nil
Complaints on POSH as a % of female employees/workers	0%	0%
Complaints on POSH upheld	NA	NA

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

The Company has established robust mechanisms to protect complainants from adverse consequences, victimisation, or retaliation when reporting grievances related to discrimination and harassment:

- **Vigil Mechanism and Whistle Blower Policy:** Incorporates strict safeguards against the victimisation of any individual who utilises the mechanism to report concerns. To ensure maximum protection and unbiased oversight, the policy grants complainants direct access to the Chairman of the Audit Committee in appropriate and exceptional cases
- **Prevention of Sexual Harassment (POSH) Policy:** Establishes a formal framework dedicated to the redressal of complaints while ensuring the explicit protection of women against sexual harassment and any subsequent workplace retaliation

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

Yes. Human rights requirements form an integral part of JRRL's ESG framework and supply chain governance. The Company promotes ethical sourcing, fair labour practices and safe working conditions through its vendor evaluation processes, ESG policy and compliance with applicable labour laws and regulatory requirements.

10. Assessments for the year:

	% of your plants and offices that were assessed (by the entity or statutory authorities or third parties)
Child labour	0%
Forced/involuntary labour	0%
Sexual harassment	0%
Discrimination at workplace	0%
Wages	0%
Others - please specify	0%

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

NA

PRINCIPLE 6: BUSINESSES SHOULD RESPECT AND MAKE EFFORTS TO PROTECT AND RESTORE THE ENVIRONMENT.

Essential Indicators

- Details of total energy consumption (in joules or multiples) and energy intensity in the following format:

Parameter	Unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
From renewable sources			
Total electricity consumption (A)	GJ	43,820.01	9,304.90
Total fuel consumption (B)	GJ	0	0
Energy consumption through other sources (C)	GJ	0	0
Total energy consumed from renewable sources (A+B+C)	GJ	43,820.01	9,304.90
From non-renewable sources			
Total electricity consumption (D)	GJ	13,515.51	21,585.07
Total fuel consumption (E)	GJ	4,44,179.30	2,38,158.52
Energy consumption through other sources (F)	GJ	0	0
Total energy consumed from non-renewable sources (D + E + F)	GJ	4,57,694.81	2,59,743.59
Total energy consumed (A + B + C + D + E + F)	GJ	5,01,514.82	2,69,048.49
Energy intensity per ₹ of turnover (Total energy consumption/Revenue from operations)	GJ/ Turnover in ₹	0.000005	0.000004
Energy intensity per ₹ of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed/Revenue from operations adjusted for PPP)	GJ/ Turnover in ₹ adjusted for PPP	0.000107	0.000086
Energy intensity in terms of physical output	GJ/ Number of employees	1132.09	656.22
Energy intensity (optional) - the relevant metric may be selected by the entity	-	-	-

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Yes/No) If yes, the name of the external agency: No

- 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? (Yes/No) 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.

NA

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

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	0	0
(iii) Third-party water	14,340	14,113
(iv) Seawater/desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (i + ii + iii + iv + v)	14,340	14,113
Total volume of water consumption	14,340	14,113
Water intensity per ₹ of turnover (Total water consumption/Revenue from operations)	0.00000015	0.00000022
Water intensity per ₹ of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption/Revenue from operations adjusted for PPP)	0.000003	0.000005
Water intensity in terms of physical output	32.37	34.42
Water intensity (optional) - the entity may select the relevant metric	-	-

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, the name of the external agency.: No

4. Provide the following details related to water discharged:

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

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

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

Yes. The Company has implemented a Zero Liquid Discharge (ZLD) mechanism. The system's coverage includes the manufacturing units JRR U1 and JRR U2. As part of its implementation, all effluents generated during operations are systematically treated and entirely reused within the manufacturing process.

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

Parameter	Please specify unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
NOx	µg/m ³	22.7	22.2
SOx	µg/m ³	15.4	13.4
Particulate Matter (PM10)	µg/m ³	70.9	55.4
Particulate Matter (PM2.5)*	µg/m ³	29.7	25.3
Persistent organic pollutants (POP)	-	-	-
Volatile organic compounds (VOC)	-	-	-
Hazardous air pollutants (HAP)	-	-	-
Others - please specify	-	-	-

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Yes/No) If yes, the name of the external agency.: No

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

Parameter	Unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	26,035.51	13,710.14
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	2,665.56	7,759.95
Total Scope 1 and Scope 2 emissions per ₹ of turnover (Total Scope 1 and Scope 2 GHG emissions/Revenue from operations)	tCO ₂ e/Turnover in ₹	0.00000030	0.00000033
Total Scope 1 and Scope 2 emission intensity per ₹ of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions/Revenue from operations adjusted for PPP)	tCO ₂ e/Turnover in ₹ adjusted for PPP	0.000006	0.000007
Total Scope 1 and Scope 2 emission intensity in terms of physical output	tCO ₂ e/Number of employees	64.79	52.37
Total Scope 1 and Scope 2 emission intensity (optional) - the relevant metric may be selected by the entity	-	-	-

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Yes/No) If yes, the name of the external agency.: No

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

Yes. Jain Resource Recycling Limited (JRRL) has undertaken several initiatives to reduce its greenhouse gas (GHG) emissions and carbon footprint. The Company is developing a Green Copper Cathode project that will utilise rooftop solar power to manufacture copper cathodes without the use of fossil fuels. It has also entered into long-term captive solar power agreements with a combined capacity of 5.6 MW to increase the use of renewable energy across its operations.

In addition, JRRL's circular economy business model inherently reduces GHG emissions by manufacturing metals entirely from recycled scrap, significantly lowering energy consumption compared to primary metal production. These initiatives are further supported by an ISO 50001:2018 certified Energy Management System and the adoption of energy-efficient technologies across its operations.

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

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total waste generated (in metric tonnes)		
Plastic waste (A)	0	0
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)	8,127.82	7,062.72
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition I.E., by materials relevant to the sector)	0	0
Total (A + B + C + D + E + F + G + H)	8,127.82	7,062.72
Waste intensity per ₹ of turnover (Total waste generated/Revenue from operations)	0.00000009	0.00000011
Waste intensity per ₹ of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated/Revenue from operations adjusted for PPP)	0.00000173	0.00000227
Waste intensity in terms of physical output	18.35	17.23
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 tonnes)		
Category of waste:		
(i) Recycled	0	0
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total	0	0
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste:		
(i) Incineration	0	0
(ii) Landfilling	7,243.72	6,886.71
(iii) Other disposal operations	0	0
Total	7,243.72	6,886.71

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, the name of the external agency.: No

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 ensures that waste generated during its processes is systematically stored in separate, designated areas and subsequently dispatched to an authorised Treatment, Storage, and Disposal Facility (TSDF) for safe management.

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

Sr. no.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval/clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
No			

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

Name and brief details of project	EIA Notification No.	Date	Whether conducted by an independent external agency (Yes/No)	Results communicated in the public domain (Yes/No)	Relevant Weblink
NA					

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:

Sr. no.	Specify the law/regulation/guidelines which were not complied with	Provide details of the non-compliance	Any fines/penalties/action taken by regulatory agencies such as Pollution Control Boards or by courts	Corrective action taken, if any
Yes				

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.

3

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

Sr. no.	Name of the trade and industry chambers/associations	Reach of trade and industry chambers/associations (State/National)
1.	Federation of Indian Chambers of Commerce & Industry	National
2.	Associated Chambers of Commerce and Industry in India	National
3.	MSME Chamber of Commerce and Industry of India	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

Name of authority	Brief of the case	Corrective action taken
NA		

PRINCIPLE 8: BUSINESSES SHOULD PROMOTE INCLUSIVE GROWTH AND EQUITABLE DEVELOPMENT.

Essential Indicators

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

Name and brief details of the project	SIA notification no.	Date of notification	Whether conducted by an independent external agency (Yes/No)	Results communicated in the public domain (Yes/No)	Relevant weblink
NA					

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

Sr. no.	Name of the project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (in ₹)
NA						

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

The Company has established formal and proactive channels to engage with local communities and address their concerns effectively. The mechanisms are as follows:

- Proactive Engagement: Conducting monthly meetings with nearby villagers to facilitate direct communication and the receipt of feedback
- Documentation and Tracking: Maintaining a dedicated feedback register to systematically record community inputs and grievances for timely resolution
- Governance and Oversight: Leveraging the Corporate Social Responsibility (CSR) Committee to oversee these mechanisms, ensuring that grievances are redressed in alignment with the Company's commitment to social empowerment and community welfare

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Directly sourced from MSMEs/small producers	NR	NR
Directly from within India	NR	NR

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

Location	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Rural	85.38%	83.02%
Semi-urban	NA	NA
Urban	NA	NA
Metropolitan	14.62%	16.98%

(Place to be categorised as per RBI Classification System - rural/semi-urban/urban/metropolitan)

Leadership Indicators

6. Details of beneficiaries of CSR Projects:

Sr. no.	CSR Project	No. of persons benefitted from CSR projects	% of beneficiaries from vulnerable and marginalised groups
1.	Project Dhruv - Promotion of Education - Promoting education and supporting educational initiatives for beneficiaries	32 persons (Delhi/Gurgaon and UP Region)	100%
2.	Women Empowerment Programme - Livelihood enhancement support through distribution of auto vehicles to women beneficiaries	19 women	100%
3.	Education and Skill Development Programme - Sponsorship and academic support for students preparing for competitive examinations	100 students	100%
4.	Medical Relief Programme - Providing healthcare assistance and medical support to needy beneficiaries	10-20 persons	100%
5.	Medical Relief Program - Promoting healthcare including preventive healthcare and providing medical support to the general public	Not quantifiable	0%
6.	Ekal Vidyalaya Education Programme - Promotion of primary education	Not quantifiable	0%
7.	Medical Healthcare Support Programme - Contribution towards medical hospital and healthcare services	Not quantifiable	0%
8.	Healthcare Assistance Programme - Providing medical relief and support to needy persons	Not quantifiable	0%
9.	JITO Education Support Programme - Supporting educational initiatives and learning assistance	Not quantifiable	0%
10.	Animal Welfare Programme - Promoting compassion, protection and welfare of animals/Supporting animal rescue, care and welfare activities	Not quantifiable	0%
11.	Disability Support and Rehabilitation Programme - Providing artificial limbs and rehabilitation support to persons with disabilities	Not quantifiable	0%
12.	Education Support Programme - Distribution of school uniforms and educational assistance to students	Not quantifiable	0%
13.	Education Promotion Programme - Supporting educational development and student assistance initiatives	Not quantifiable	0%
14.	Pain and Palliative Healthcare Programme - Providing palliative care and medical support services	Not quantifiable	0%
15.	School Development Programme - Supporting education through construction/development of school infrastructure	Not quantifiable	0%
16.	Integrated Community Support Programme - Healthcare support through medical centre and education support through book bank initiative	Not quantifiable	0%
17.	Promotion of Art and Culture Programme - Supporting Sanskrit education, cultural preservation and heritage activities	Not quantifiable	0%
18.	Project Dhruv - Promotion of Education - Promoting education and supporting educational initiatives for beneficiaries	32 persons (Delhi/Gurgaon and UP Region)	100%

PRINCIPLE 9: BUSINESSES SHOULD ENGAGE WITH AND PROVIDE VALUE TO THEIR CONSUMERS IN A RESPONSIBLE MANNER.

Essential Indicators

1. Describe the mechanisms in place to receive and respond to consumer complaints and feedback.

The Company has established a structured, sequential mechanism to receive, evaluate, and respond to consumer complaints and feedback. The process is executed through the following ten steps:

1. Receiving and formally acknowledging the customer claim
2. Collecting essential supporting documents, including photographs, laboratory reports, and weightment slips
3. Verifying the submitted claim details against internal records
4. Coordinating with the factory and quality teams for comprehensive assessment
5. Evaluating the overall impact of the claim
6. Negotiating with the customer to reach a resolution
7. Obtaining the requisite management approval
8. Formally closing the claim
9. Issuing the appropriate credit or debit note
10. Recording the claim systematically for internal documentation

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

	As a percentage of total turnover
Environmental and social parameters relevant to the product	NA
Safe and responsible usage	
Recycling and/or safe disposal	

3. Number of consumer complaints in respect of the following

	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Received during the year	Pending resolution at the end of the year	Remarks	Received during the year	Pending resolution at the end of the year	Remarks
Data privacy	NR	NA	NA	NR	NA	NA
Advertising	NR	NA	NA	NR	NA	NA
Cybersecurity	NR	NA	NA	NR	NA	NA
Delivery of essential services	NR	NA	NA	NR	NA	NA
Restrictive trade practices	NR	NA	NA	NR	NA	NA
Unfair trade practices	NR	NA	NA	NR	NA	NA
Other (Product-related complaint)	3	0	-	1	0	-

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

	Number	Reasons for recall
Voluntary recalls	Nil	Nil
Forced recalls	Nil	Nil

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

Yes. The Company has a formal Data Protection, IT Systems and Information Process Policy that governs cyber security and data privacy risks. The framework is overseen by the Board of Directors and specialised IT teams, focusing on the following key areas:

- **Infrastructure and Security:** Maintains a zero-tolerance approach towards system misuse, utilising ISO standards, RAID systems, and Business Continuity Plans (BCP) to ensure a resilient IT ecosystem
- **Cyber Threat Mitigation:** Employs robust mechanisms to safeguard against hacks, phishing, and malware, supported by regular employee training to increase risk awareness and prevention
- **Data Privacy and Confidentiality:** Ensures the personal data of customers, vendors, and employees is used only for lawful purposes with consent. A structured digital database with audit trails is maintained to prevent the tampering of sensitive information
- **Breach Management:** Operates a layered security system with a clear chain of command and an escalation matrix for reporting and managing any security breaches

Weblink: Data Protection, IT Systems and Information Process Policy

6. Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cybersecurity and data privacy of customers; re-occurrence of instances of product recalls; penalty/action taken by regulatory authorities on the safety of products/services.

None

7. Provide the following information relating to data breaches:

- Number of instances of data breaches: Nil
- Percentage of data breaches involving personally identifiable information of customers: Nil
- Impact, if any, of the data breaches: None