ANNEXURE X

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT 2024-25

INDEPENDENT ASSURANCE STATEMENT

To,
The Board of Directors,
Jain Irrigation Systems Limited (JISL),
Jain Plastic Park, P.O. Box. 72, N.H. No. 6,
Jalgaon – 425001, Maharashtra, India

Jain Irrigation Systems Limited (JISL) (hereinafter referred to as "JISL" or "Reporting Organization") engaged TUV India Private Limited (TUVI) to perform an independent external assurance of the Business Responsibility and Sustainability Report (hereinafter 'the BRSR') nine BRSR principles and Global Reporting Initiative ('GRI') disclosures. JISL developed the Annual Report which also contains the disclosures of BRSR Core ("the 09 attributes"), all the nine BRSR principles, including Essential and Leadership Indicators and GRI disclosures (hereinafter together referred to as "Sustainability Information") for the period April 01, 2024 to March 31, 2025. Following frameworks and guidelines are referred during assurance process:

i. *The Industry Standards on Reporting of BRSR Core, as per SEBI circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177, dated 20 December 2024;*
ii. *SEBI circular SEBI/HO/CFD/CMD-2/P/CIR/2021/562, dated 10 May 2021;*
iii. *The SEBI notification SEBI/LAD-NRO/GN/2023/131, dated 14 June 2023, related to BRSR reporting requirements;*
iv. *The BRSR Core – Framework for Assurance and ESG Disclosures for the Value Chain, as stipulated by SEBI circular SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122, dated 12 July 2023;*
v. *GRI 2021*

The assurance engagement for BRSR Core disclosures was conducted with reasonable assurance and (GRI) disclosures as well as disclosures under 09 principles (other than CORE disclosures) were subjected to a limited assurance engagement, following the requirements of International Standard on Assurance Engagements ISAE 3000 (Revised).

Management's Responsibility

JISL developed the content of its report, covering the nine BRSR principles (following National Guidelines for Responsible Business Conduct (NGRBC)) and disclosures based on the Global Reporting Initiative (GRI) framework. The management of JISL holds full responsibility for the collection, analysis, preparation, and disclosure of the information presented in the BRSR, including its availability in both web-based and printed formats. This responsibility also extends to the maintenance and integrity of the website where the reports are published. Management is further accountable for ensuring that the disclosed data is of high quality, accurate, and free from material misstatements, whether due to fraud or error, in line with the applied criteria referenced in the BRSR and GRI 2021. Additionally, JISL is responsible for the archiving and reproduction of the disclosed information and for ensuring that such data is made available to relevant stakeholders and regulatory authorities upon request.

Scope and Boundary of Assurance Engagement

The scope of this assurance engagement conducted by TUVI covered the verification of disclosures made by JISL in its report, specifically focusing on the nine BRSR principles and the GRI 2021 disclosures. The BRSR requirements represent key disclosures related to the organization's Environmental, Social, and Governance (ESG) performance, as mandated by the Securities and Exchange Board of India (SEBI).

The assurance engagement included the following activities:

1. Review of General Disclosures, Management and Process Disclosures, and JISL's responses to all nine BRSR principles;
2. Review and evaluation of the nine attributes specified under Annexure I – Format of BRSR Core, as disclosed in the BRSR;
3. Assessment of the quality, clarity, and completeness of the reported information;
4. Verification of supporting evidence on a sample basis, involving:
    i. Reasonable assurance for the nine core attributes as per the BRSR Core framework.
    ii. Limited assurance for disclosures under 09 principles (other than CORE disclosures) and GRI-based disclosures,

This approach ensured an assessment aligned with the principles of ISAE 3000 (Revised), providing an independent and objective evaluation of the reliability and accuracy of JISL's ESG disclosures. TUVI has verified the below-mentioned 09 attributes as per Annexure I - Format of BRSR Core s given in the Report 'Reasonable Level' assurance engagement in-line with ISAE 3000 (Revised) Assurance Standard:

Attributes	KPI
Green-house gas (GHG) footprint	Total Scope 1 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available) - GHG (CO_2e) Emission in MT - Direct emissions from organization's owned- or controlled sources – Monitored
	Total Scope 2 emissions (Break-up of the GHG (CO_2e) into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available) - Indirect emissions from the generation of energy that is purchased from a utility provider – Monitored
	GHG Emission Intensity (Scope 1+2), Total Scope 1 and Scope 2 emissions (MT) / Total Revenue from Operations adjusted for PPP – Calculated
	GHG Emission Intensity (Scope 1 +2), Total Scope 1 and Scope 2 emissions (MT) / Total Output of Product or Services- calculated
Water footprint	Total water consumption (in kL) – Monitored and estimated
	Water consumption intensity - kL / Total Revenue from Operations adjusted for PPP – Calculated
	Water consumption intensity - kL / Total output of Product or Services - Calculated
	Water Discharge by destination and levels of Treatment (kL) – Monitored

Energy footprint	Total energy consumed in GJ – Monitored	
	% of energy consumed from renewable sources - In % terms - Monitored	
	Energy intensity - Joules or multiples / Rupee adjusted for PPP – Calculated	
	Energy intensity - Joules or multiples /Product or Service– Calculated	
Embracing circularity - details related to waste management by the entity	Plastic waste (A) – Monitored, E-waste (B) – Monitored, Bio-medical waste (C) – Monitored, Construction and demolition waste (D) – Monitored, *Battery waste (E) – Monitored, Radioactive waste (F) – NA*	
	Other Hazardous waste (G) – see the list below	
	Used Oil, Waste Oil, Oil storage barrels, Paint drums, Oil filters, Oil-soaked cotton– Monitored	
	Other Non-hazardous waste generated (H) – see the list below	
	Organic waste: STP sludge, Wood waste– Monitored; *Inorganic Waste: Mixed paper/Newspaper/Magazine, Glass waste, Waste tissue paper, office stationery; Packaging Waste: Cardboard, scrap metal, refractory scrap – Monitored;*	
	Total waste generated (A +B + C + D + E + F + G + H) in MT –Monitored;	
	Waste intensity- Kg or MT / Rupee adjusted for PPP – Calculated	
	Waste intensity- Kg or MT / Unit of Product or Service-Calculated	
	Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (MT) – Monitored	
	Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (Intensity), Kg of Waste Recycled Recovered /Total Waste generated - Calculated	
	For each category of waste generated, total waste disposed by nature of disposal method (MT)- Monitored	
	For each category of waste generated, total waste disposed by nature of disposal method (Intensity) kg of Waste disposed /Total Waste generated - Calculated	
Enhancing Employee Wellbeing and Safety	Spending on measures towards wellbeing of employees and workers – cost incurred as a % of total revenue of the company - In % terms – Monitored and calculated	
	Details of safety related incidents for employees and workers (including contract-workforce e.g. workers in the company's construction sites) i. Number of Permanent Disabilities – Monitored ii. Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked) – Monitored iii. No. of fatalities – Monitored	
Enabling Gender Diversity in Business	Gross wages paid to females as % of wages paid - In % terms – Calculated	
	Complaints on POSH	1) Total Complaints on Sexual Harassment (POSH) reported – Monitored
		2) Complaints on POSH as a % of female employees / workers – Monitored
		3) Complaints on POSH upheld – Monitored
Enabling Inclusive Development	Input material sourced from following sources as % of total purchases – Directly sourced from MSMEs/ small producers and from within India - In % terms – As % of total purchases by value – Monitored	
	Job creation in smaller towns – Wages paid to persons employed in smaller towns (permanent or non-permanent /on contract) as % of total wage cost - In % terms – As % of total wage cost – Monitored	
Fairness in Engaging with Customers and Suppliers	Instances involving loss / breach of data of customers as a percentage of total data breaches or cyber security events - In % terms – Monitored	
	Number of days of accounts payable - (Accounts payable *365) / Cost of goods/services procured - Calculated	
Open-ness of business	Concentration of purchases & sales done with trading houses, dealers, and related parties Loans and advances & investments with related parties	1) Purchases from trading houses as % of total purchases
		2) Number of trading houses where purchases are made from
		3) Purchases from top 10 trading houses as % of total purchases from trading houses
		1) Sales to dealers / distributors as % of total sales
		2) Number of dealers / distributors to whom sales are made
		3) Sales to top 10 dealers / distributors as % of total sales to dealers / distributors
		Share of RPTs (as respective %age) - Calculated
		Purchases, Sales, Loans & advances, Investments - Calculated

TUVI has verified the below-mentioned Essential and Leadership Indicators given in the Report 'Limited Level' assurance engagement in-line with ISAE 3000 (Revised) Assurance Standard:

Principles	Essential Indicators		Leadership Indicators	
	Reported	Not applicable	Reported	Not applicable
Principle 1: Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.	1,2,3,4,5,6,8,9	7	1, 2	-
Principle 2: Businesses should provide goods and services in a manner that is sustainable and safe.	1,2,3,4	-	1,2	3, 4, 5
Principle 3: Businesses should respect and promote the well-being of all employees, including those in their value chains.	1,2,3,4,5,6,7,8,9,10 ,11,12, 13,14,15	-	1,2,3,4, 5, 6	-
Principle 4: Businesses should respect the interests of and be responsive to all its stakeholders.	1,2	-	1,2	3
Principle 5: Businesses should respect and promote human rights.	1,2,3,4,5,6,7,8,9,10 , 11		1,2,3, 4	5
Principle 6: Businesses should respect and make efforts to protect and restore the environment.	1,3,4,6,7,8,9,10, 13	2, 5,11,12	1,4, 5, 6,7, 8	2, 3
Principle 7: Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent.	1	2	-	1
Principle 8: Businesses should promote inclusive growth and equitable development.	3,4, 5	1, 2	2,3, 6	1, 4, 5
Principle 9: Businesses should engage with and provide value to their consumers in a responsible manner	1,3,4,5, 7	2,6	1,2, 4	3

Notes:

1. *Principle 1, Essential indicator 2, 5, 6* - Disclosure is based on undertaking.
2. *Principle 1, Essential indicator 8, 9 | Principle 2, Essential indicator 1, 2.b, Leadership indicator: 2 | Principle 3 Essential Indicator 1.c | Principle 3*

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Leadership indicator 1 c, 2, 5 | Principle 8 Essential Indicator 5 | Principal 8 Essential indicator 4 | and "Total Revenue from Operations adjusted for PPP" -Disclosure/ values are financial values extracted from annual audited statements or input data corresponding financial data which was audited during financial audit.

3. *Principle 2, Essential indicator 5* - No processes in place to safely reclaim JISL products for reusing, recycling and disposing at the end of life.
4. *Principle 3 Essential indicator 1.a* - JISL does not entitle employees with paternity leave.
5. *The disclosures are limited to the 11 manufacturing locations and do not encompass the JISL offices and offshore locations.*
6. *Principle 6: The typos for the disclosure of the intensity values are corrected for the year 2023-24.*

TUVI has verified the below-mentioned GRI disclosures given in the Report 'Limited Level' assurance engagement in-line with ISAE 3000 (Revised) Assurance Standard:

GRI 202: Market Presence (202-1, 202-2), GRI 204: Procurement Practices (204-1), GRI 302: Energy (302-1, 302-4), GRI 303: Water and Effluents (303-3, 303-4, 303-5), GRI 304: Biodiversity (304-1, 304-2, 304-3, 304-4), GRI 305: Emissions (305-1, 305-2, 305-3, 305-4, 305-5, 305-7), GRI 306: Waste (306-3, 306-4, 306-5), GRI 308: Supplier Environmental Assessment (308-1, 308-2), GRI 401: Employment (401-1, 401-2, 401-3), GRI 402: Labour/Management Relations (402-1), GRI 403: Occupational Health and Safety (403-1, 403-2, 403-3, 403-4, 403-5, 403-6, 403-7, 403-8, 403-9, 403-10), GRI 404: Training and Education (404-1, 404-2, 404-3), GRI 405: Diversity and Equal Opportunity (405-1, 405-2), GRI 406: Non-Discrimination (406-1), GRI407: Freedom of Association and Collective Bargaining (407-1), GRI 408: Child Labour (408-1), GRI 409: Forced or Compulsory Labour (409-1), GRI 413: Local Communities (413-1, 413-2), GRI 416: Customer Health and Safety (416-1, 416-2), GRI 417: Marketing and Labelling (417-1, 417-2, 417-3), GRI 418: Customer Privacy (418-1)

The following plants of Jain Irrigation Systems Ltd. (JISL) and Jain Farm Fresh Foods Ltd. (JFFFL) were considered part of the boundary for BRSR verification.

1. JISL, Plastic Park, Jalgaon, Maharashtra
2. JISL, Tissue Culture Park, Jalgaon, Maharashtra
3. JISL, Energy Park, Jalgaon, Maharashtra
4. JISL, Agri Park, Jalgaon, Maharashtra
5. JFFFL, Jalgaon, Maharashtra
6. JISL, Kondamadgu, Hyderabad, Telangana
7. JISL, Udumalpeth, Tamil Nadu
8. JISL, Alwar, Rajasthan
9. JFFFL, Chittoor, Unit-1, Andhra Pradesh
10. JFFFL, Chittoor, Unit-2, Andhra Pradesh
11. JFFFL, Vadodara, Gujarat

Onsite Verification: The assurance activities were carried out together with a desk review and on-site verification. On 23rd to 27th June 2025, verification activities were performed at JISL Plastic Park, Jain Farm Fresh Foods Limited, JISL Energy Park, JISL Agri Park and JISL Tissue Culture Park Jalgaon, Maharashtra as per reporting boundary i.e. JISL India operations as stated above. The assurance activities were carried out together with a desk review as per reporting boundary.

Limitations

TUVI did not perform any assurance procedures on the prospective information disclosed in the Report, including targets, expectations, and ambitions. Consequently, TUVI draws no conclusion on the prospective information. During the assurance process, TUVI did not come across any limitation to the agreed scope of the assurance engagement. TUVI did not verify any ESG goals and claim through this assignment. TUVI has taken reference of the financial figures from the audited financial statements. JISL will be responsible for the appropriate application of the financial data. The application of this assurance statement is limited w.r.t *SEBI circular SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122, dated Jul 12, 2023 and Industry Standards on Reporting of BRSR Core, circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177, dated 20/12/2024)*. TUVI disclaims liability for decisions or consequences arising from this assurance statement or from inaccurate data, relying on the completeness and accuracy of information provided by JISL. The responsibility for the authenticity of the data is confirmed by JISL. Any reliance placed by any person or third party on disclosed KPI is entirely at their own risk. This assurance statement does not validate any environmental or social claims, nor it's intended to mislead or contribute to greenwashing.

TUVI's Responsibility

TUVI's responsibility in relation to this engagement is to perform a reasonable level of BRSR Core assurance and limited level GRI assurance 2021 and to express a conclusion based on the work performed. Our engagement did not include an assessment of the adequacy or the effectiveness of JISL's strategy, management of ESG-related issues or the sufficiency of the Report against BRSR reporting principles, other than those mentioned in the scope of the assurance. TUVI's responsibility regarding this verification is in reference to the agreed scope of work, which includes assurance of non-financial quantitative and qualitative information disclosed by JISL. Reporting Organization is responsible for archiving the related data for a reasonable time period. The primary intended user of this assurance statement is JISL; however, the client may use it at their own discretion in accordance with their specific requirements. This assurance engagement is based on the assumption that the data and information provided to TUVI by JISL are complete and true.

Assurance Methodology

During the assurance engagement, TUVI adopted a risk-based approach, focusing verification efforts on disclosures and issues of high material relevance to JISL and its stakeholders. The objective was to assess the reliability and accuracy of the non-financial information disclosed, with emphasis on the robustness of data management systems, internal controls, and information flows. TUVI's assurance activities included:

1. Document and Data Review

- Examination of documents, datasets, and supporting evidence provided by JISL for the nine attributes listed in Annexure I – Format of BRSR Core (non-financial disclosures).
- Evaluation of disclosures related to Management Approach and performance indicators.

2. Stakeholder Interviews
   - Conducted interviews with key representatives, including data owners, process managers, and decision-makers across various departments.
   - Reviewed JISL's approach to stakeholder engagement and materiality determination to validate qualitative statements included in the Report.
   - Interviews were conducted through both onsite visits and remote assessments, as applicable.
3. Process and System Assessment
   - Sample-based review of systems and processes for:
     - Implementing ESG and sustainability-related policies, as described in the BRSR.
     - Collecting, managing, and reporting both quantitative data and qualitative information for the reporting period.
   - Assessment of the internal controls supporting data accuracy, traceability, and consistency.
4. Reporting Framework Adherence
   - Verified JISL's adherence to reporting requirements under:
     - SEBI's BRSR guidelines, and
     - GRI Standards (Global Reporting Initiative).

GRI Evaluation Criteria: TUVI evaluated the GRI-based disclosures against the following GRI principles: Stakeholder Inclusiveness, Materiality, Responsiveness, Completeness, Neutrality, Relevance, Sustainability Context, Accuracy, Reliability, Comparability, Clarity, Timeliness. This methodology enabled TUVI to provide a balanced and evidence-based assurance on the information disclosed, while maintaining alignment with ISAE 3000 (Revised) standards for non-financial assurance.

Action Plan

JISL is in the process of developing an action plan for the following focus areas, which are well-aligned with the management's existing objectives and programs. These areas have already been identified by JISL, and the assurance team confirm their continued implementation to help advance the organization's sustainability goals.

1. Double Materiality Assessment (DMA): The reporting organization may consider conducting a Double Materiality Assessment in accordance with the Corporate Sustainability Reporting Directive (CSRD)
2. Value chain partner assessment- The assessment of value chain partners can be enhanced by addressing human rights-related issues more comprehensively.,
3. Safety – The mechanism of the unsafe reporting procedure can be further sensitized among the employees and workers,
4. Centralized purchase policy (CPP) – The Centralized Purchase Policy can be improved by clarifying the definition of "Sustainable Procurement." Additionally, aligning the CPP with the relevant ISO standards should be considered,
5. Data Migration – It is recommended to migrate HR data from the existing system to the new HR One system.

Conflict of Interest

In accordance with the Business Responsibility and Sustainability Report (BRSR) requirements prescribed by SEBI, addressing conflicts of interest is fundamental to ensuring the integrity, independence, and credibility of assurance engagements. As mandated by SEBI guidelines, assurance providers are required to disclose any actual or potential conflicts of interest that may compromise the objectivity or impartiality of their assessments. TUVI rigorously identifies and evaluates any relationships, affiliations, or financial interests that could give rise to conflicts of interest during the assurance process. We proactively implement robust measures to mitigate or manage such conflicts, thereby safeguarding our independence and neutrality. We commit to providing clear and transparent disclosures of any identified conflicts of interest in our assurance statement. We acknowledge that any failure to adequately address conflicts of interest could undermine the credibility of the assurance process and the reliability of the reported information. Accordingly, TUVI strictly complies with SEBI's guidelines and adopts all necessary steps to avoid, disclose, or mitigate conflicts of interest effectively throughout the engagement.

Assurance Conclusion

In our opinion, based on the scope of this assurance engagement, the disclosures related to the BRSR Principles and the 09 core indicators presented in the BRSR report, along with the referenced supporting information, provide a fair representation of the nine attributes as per Annexure II and Annexure I and meet the general content and quality requirements outlined in the BRSR framework.

Competency and Independence: TUVI confirms its competence to conduct this assurance engagement in accordance with SEBI guidelines. Our assurance team possesses the necessary expertise in ESG verification, assurance methodologies, and applicable regulatory frameworks. We uphold strict independence, apply robust assurance methodologies, and continuously improve our processes to deliver reliable and credible assessments.

Disclosures: TUVI is of the opinion that the reported disclosures generally comply with the requirements of the BRSR. JISL's General Disclosures provide appropriate contextual information about the organization, while the Management & Process Disclosures adequately describe the management approach for the nine attributes as per Annexure I – Format of BRSR Core and other disclosure under 09 principles as per Annexure II – Business Responsibility and Sustainability Reporting Format.

Limited Assurance Conclusion: Based on the procedures performed, nothing has come to our attention that causes us to believe that the information subject to the limited assurance engagement was not prepared, in all material respects, in accordance with the applicable reporting criteria. TUVI found the information to be reliable with reference to disclosures under 09 principles (other than CORE disclosures).

Reasonable Assurance Conclusion: In line with SEBI's reasonable assurance requirements for BRSR Core—including the defined scope of assurance, application of risk-based methodologies and data validation techniques, conflict of interest mitigation, documentation of evidence, and communication of findings—TUVI has effectively validated the accuracy and reliability of the information presented in the BRSR. This provides stakeholders with enhanced confidence and promotes transparency and credibility in JISL's ESG reporting practices.

Evaluation of BRSR Core and BRSR 09 Principles

a) **Governance, Leadership, and Oversight:** The report appropriately discloses messages from top management, the business model aimed at promoting inclusive growth and equitable development, along with related actions and strategies. It highlights JISL's focus on services, risk management practices, environmental protection and restoration efforts, and organizational priorities.

b) **Connectivity of Information:** JISL discloses the nine attributes as per Annexure I - Format of BRSR Core and *09 BRSR principles covering Essential and Leadership Indicators*. The report effectively demonstrates the inter-relatedness and dependencies of these principles with factors influencing the organization's ability to create value over time.

c) **Stakeholder Responsiveness:** The report details mechanisms for engaging key stakeholders to identify major concerns and to derive and prioritize short-, medium-, and long-term strategies. It provides valuable insights into the nature and quality of JISL's relationships with its stakeholders and fairly represents how the organization understands, considers, and responds to their legitimate needs and interests.

d) **Materiality:** Material issues related to the nine attributes and corresponding KPIs, as required by the BRSR framework, are adequately identified and reported.

e) **Conciseness:** The report communicates the required information clearly and succinctly, using brief and to-the-point sentences. Effective use of graphs, pictorials, and tabular representations enhances clarity while maintaining the continuity of information flow throughout the report.

f) **Reliability and Completeness:** JISL has established robust internal systems for data aggregation and evaluation. All data provided to TUVI underwent a QA/QC process. TUVI's assurance team verified the majority of data on a sample basis during the assurance process and found it to be fairly accurate. The information is reported transparently, neutrally, and free of material error.

g) **Consistency and Comparability:** Information in the BRSR is presented on an annual basis and was found to be reliable and complete. This supports adherence to the principles of consistency and comparability in reporting.

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

TUVI solely focuses on delivering verification and assurance services and does not engage in the sale of service or the provision of any non-audit/non-assurance services, including consulting.

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

GRI Report:

In our opinion, based on the scope of this assurance engagement, the disclosures on ESG performance and the reference information provide a fair representation of the material topics and related strategies, and meet the general content and quality requirements of the GRI Standards. JISL appropriately discloses the KPIs and actions that focus on value creation over the short, medium, and long term. The KPIs selected and disclosed by JISL are fairly represented. Based on the procedures we have performed, nothing has come to our attention that causes us to believe that the information subject to the limited assurance engagement was not prepared, in all material respects, in accordance with the identified ESG reporting criteria. TUVI did not perform any assurance procedures on prospective information such as targets, expectations, and ambitions disclosed in the ESG information. Consequently, TUVI expresses no conclusion on such prospective information. This assurance statement has been prepared in accordance with the terms of our engagement.

Disclosures: TUVI is of the opinion that the reported disclosures generally meet the GRI Standards reporting requirements. JISL refers to general disclosure to Report contextual information about JISL, while the 'Management Approach' is discussed to Report the management approach for each material topic.

Universal Standard: JISL followed GRI 1: Foundation 2021: Requirements and principles for using the GRI Standards; GRI 2: General Disclosures 2021: Disclosures about the reporting organization. General Disclosures were followed when reporting information about an organization's profile, strategy, ethics and integrity, governance, stakeholder engagement practices, and reporting process and GRI 3: Material Topics 2021: Disclosures and guidance about the organization's material topics. GRI3 was selected for Management's Approach on reporting information about how an organization manages a material topic.

TUVI is of the opinion that this report has been prepared in reference with the GRI Standards.

Topic Specific Standard: 200 series (Economic topics) {limited to scope of work, financial figures as disclosed in JISL's audited financial statements}, 300 series (Environmental topics), and 400 series (Social topics); These Topic- specific Standards were used to Report information on the organization's impacts related to environmental and social topics. TUVI is of the opinion that the reported material topics and Topic-specific Standards that JISL used to prepare its Report are appropriately identified and addressed.

Limited Assurance Conclusion: Based on the procedures we have performed; nothing has come to our attention that causes us to believe that the information subject to the limited assurance engagement was not prepared in all material respects. TUVI found the ESG information to be reliable in all principles, with regards to the reporting criteria of the GRI Standards.

Stakeholder Inclusiveness: Stakeholder identification and engagement has been carried out by JISL on a periodic basis to bring out key stakeholder concerns as material topics of significant stakeholders. In our view, the Report meets the requirements.

Sustainability Context: JISL established the relationship between ESG and organizational strategy within the Report, as well as the context in which disclosures are made. In our view, the Report meets the requirements with regards to the ESG Context.

Materiality: The materiality assessment process has been carried out, based on the requirements of the GRI Standards, considering topics that are internal and external to the JISL's range of businesses. The Report fairly brings out the aspects and topics (KPI's), and its respective boundaries of the diverse operations of JISL. In our view, the Report meets the requirements.

Responsiveness: TUVI believes that the responses to the material aspects are fairly articulated in the report, i.e. disclosures on JISL policies and management systems including governance. In our view, the Report meets the requirements.

Impact: JISL communicates its ESG performance through regular, transparent internal and external reporting throughout the year, aligned with BRSR, GRESB, GRI as part of its policy framework that include POSH, ESG, Code of Conduct Policy, Whistle Blower Policy etc. JISL Reports on ESG performance to Board of Directors, who oversees and monitors the implementation and performance of objectives, as well as progress against goals and targets for addressing ESG related issues. JISL completed the process of establishing contemporary goals and targets against which performance will be monitored and disclosed periodically.

Completeness: The Report has fairly disclosed the selected non-financial KPI's, as per GRI Standards. In our view, the Report meets the requirements.

Reporting Principles for defining report quality: The majority of the data and information was verified by TUVI's assurance team during the remote assessment and found to be fairly accurate. The disclosures related to ESG issues and performances are reported in a balanced manner and are clear in terms of content and presentation. In our view, the Report meets the requirements

Reliability: The majority of the data and information was verified by TUVI's assurance team and found to be fairly accurate. Some inaccuracies in the data identified during the verification process were found to be attributable to transcription, interpretation and aggregation errors and these errors have been corrected. Therefore, in reference with the GRI Standards and limited level assurance engagement, TUVI concludes that the ESG data and information presented in the Report is fairly reliable and acceptable. In our view, the Report meets the requirements.

Independence and Impartiality Statement

TUVI is an independent and neutral third-party provider of ESG assurance services, supported by a team of qualified environmental and social specialists. We affirm our independence and impartiality in conducting this assurance engagement and confirm that there is no conflict of interest with JISL. During the reporting period, TUVI did not undertake any assignments with JISL that could compromise the integrity, independence, or objectivity of our findings, conclusions, or observations. TUVI was not involved in the preparation of any content or data presented in the BRSR, other than this assurance statement. Throughout the assurance process, TUVI remained fully impartial and objective, including during all interviews conducted as part of the engagement.

For and on behalf of TUV India Private Limited

Manojkumar Borekar
Product Head – Sustainability Assurance Service
TUV India Private Limited

Date: 10/07/2025
Place: Mumbai, India
Project Reference No: 8123913938

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Statement By Director Responsible For The Business Responsibility & Sustainability Report



Agriculture is the backbone of human life. We were founded by a farmer to serve farmers. By helping farmers grow more and earn more, we strengthen communities and protect our planet.

Our mission since inception, "Leave this world better than you found it," drives everything we do.

For decades, we have worked to make farming more productive and less wasteful. Our micro irrigation systems deliver water and nutrients directly to crops, cutting water use by up to 50 percent compared to traditional methods. Farmers growing rice with drip irrigation have seen yields rise by 20 to 30 percent while using 60 percent less water. Our tissue culture technology has helped banana farmers in India double their yields, with some reporting incomes increasing up to four times. These are not just numbers, they are stories of families building better lives, like the farmer in Maharashtra who bought a tractor for the first time or the woman in Tamil Nadu who sent her kids to college with her farm's earnings.

We're also tackling climate change head on. We measure and report all our emissions, direct, indirect, and supply chain, verified by independent auditors. Last year, we expanded our Scope 3 emissions tracking to ten categories, giving us a clearer picture of our impact. We are working towards the Science Based Targets initiative to cut emissions systematically. Our solar and biogas projects generate clean energy, and our campuses host afforestation efforts that lock carbon into the soil. We have also kept up our voluntary reporting to the Carbon Disclosure Project for three years running.

Looking ahead, we're turning agricultural waste into opportunity. Our new carbon removal project will convert over 10,000 metric tons of crop residue each year into biochar, enriching soils and storing carbon for centuries. This isn't just about reducing emissions, it's about giving farmers healthier land to grow on.

Our commitment to the environment goes hand in hand with our focus on people. Through our unique farmer engagement event 'Krushi Mhotsav', we enable over 50,000 farmers each year to experience live demonstrations of modern farming techniques, helping them grow more crops using the same resources. We also maintain global standards, ISO 45001, 14001, 50001, and 9001, to ensure our operations are safe, efficient, and responsible.

We know challenges like water scarcity and climate change don't have easy fixes. But every day, we see farmers using our tools to grow more with less, earning better livelihoods while preserving resources. That's what keeps us going. We will continue to listen to you, work with you, and deliver practical solutions that make a real difference.

Anil Jain
Vice Chairman & Managing Director
Jain Irrigation Systems Limited

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

SECTION A: GENERAL DISCLOSURES

The general details of the organization are as follows:

I) Details of Listed Entity

1) Corporate Identity Number (CIN) of the Listed Entity	L29120MH1986PLC042028[1]
2) Name of the Listed Entity	Jain Irrigation Systems Limited
3) Year of incorporation	30/12/1986
4) Registered office address	Jain Plastic Park, N. H. No. 6, Bambhori, Jalgaon 425001
5) Corporate address	Jain Plastic Park, N. H. No. 6, Bambhori, Jalgaon 425001
6) E-mail	jisl@jains.com
7) Telephone	2258177
8) Website	http://jains.com/
9) Financial year for which reporting is being done	FY 2024 -25
10) Name of the Stock Exchange(s) where shares are listed	BSE, NSE
11) Paid-up Capital	₹ 1,382,235,730/-
12) Contact details	Mr. Avdhut V. Ghodgaonkar +91-257-2258011 ghodgaonkar.avdhut@jains.com
13) Reporting boundary	Standalone basis (Including subsidiary Company - Jain Farm Fresh Foods Ltd.- India Operations)
14) Name of assurance provider	TÜV India Pvt. Ltd.
15) Type of assurance obtained	Reasonable Assurance [2]

*Note: CIN of JFFFL is U15200MH2015PLC263338

II) Products/services

16) Details of business activities (accounting for 90% of the turnover)[3]:

Sr.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1)	Hi-Tech Agri Inputs Division	Micro Irrigation Systems	42.68 %
2)	Hi-Tech Agri Inputs Division	Tissue Culture Plants	6.58 %
3)	Plastic Division	PVC pipe	20.06 %
4)	Plastic Division	PE Pipe	11.45 %
5)	Plastic Division	PVC Sheet	2.09 %
6)	Other	Sheets	0.11 %
7)	Other	Solar	0.21 %
8)	Onion Processing[2]	Dehydrated Onion	7.11%
9)	Fruit Processing	Fruit puree	9.51%
10)	Spice Processing	Spice	0.19%

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

Sr.	Product / Service	NIC Code	% Of total Turnover contributed
1)	Manufacture of Plastic Products	22209	76.61 %
2)	Manufacture of fruit or vegetable juices and their concentrates squashes, powder and Spices	10304	23.39 %

[1] CIN of Jain Farm Fresh Foods Ltd. (JFFFL) (the subsidiary part of BRSR report) is U15200MH2015PLC263338
[2] Reasonable Assurance for BRSR Cores and Limited Assurance for the rest of the indicators
[3] Onion processing, fruit processing, and spice processing are the core business activities of Jain Farm Fresh Foods Ltd.

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	16[4]	18.00	34
International	12	10	22

19) Markets served by the entity:

a) Number of locations

Locations	Number
National (No. of States)	36
International (No. of Countries)	77 [5]

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

- 16.74 %

c) A brief on types of customers

Our business model is primarily built on a robust network of dealers, who serve as our primary customers. In addition, we directly serve a diverse range of entities such as government departments,institutions, industries (business to business), universities, corporations, non-governmental organizations (NGOs), farmer producer organizations (FPOs), and individual farmers.

Our product portfolio is extensive and caters to the varied needs of a wide spectrum of users. These range from smallholder farmers to large industrial clients, as well as from builders involved in infrastructural projects to government agencies undertaking public works. Accordingly, we have delineated our customers into the following distinct categories:

- Dealer Category
- Industrial Customer Category
- Institutional Category
- Turnkey Project Category
- Government Category
- Industrial Dealer Category
- Export/Overseas Category

This structured segmentation enables us to tailor our offerings and services effectively, ensuring that each customer group receives solutions that are aligned with their specific requirements and market dynamics.

Some notable customers of Jain Irrigation Systems Ltd. are; Rivulis Irrigation, Stuart Well Services Ltd (UK), and Al Ain Automatic Irrigation Co, L.L.C (UAE). Jain Farm Fresh Foods Ltd. proudly serves notable clients such as Coca Cola India, Hindustan Unilever, and McDonalds, reinforcing their leadership in the industry.

iv) Employees

20) Details as at the end of Financial Year:

a) Employees and workers (including differently abled):

Sr.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
EMPLOYEES						
1)	Permanent (D)	2,442	2,328	95.33%	114	4.67%
2)	Other than Permanent (E)	5	5	100%	0	0
3)	**Total employees (D + E)**	**2,447**	**2,333**	**95.34 %**	**114**	**4.65%**
WORKERS						
4)	Permanent (F)	6,555	6,029	91.98%	526	8.02%
5)	Other than Permanent (G)	3,278	1,917	58.48%	1,361	41.52%
6)	**Total workers (F + G)**	**9,833**	**7,946**	**80.81%**	**1,887**	**19.19%**

[4] There are a total of 11 locations of JISL and JFFFL across India. The number of plants mentioned above is based on the number of operational permits/registrations obtained at these 11 locations. Starting from FY 2024–25, we will adopt this approach as the basis for reporting the number of plants and offices.

[5] The company serves customers in over 126 countries; however, during FY 2024–25, exports were made to 77 countries.

b) Differently abled Employees and workers:

Sr.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
DIFFERENTLY ABLED EMPLOYEES						
1)	Permanent (D)	6	6	100	-	-
2)	Other than Permanent (E)	-	-	-	-	-
3)	**Total differently abled employees (D + E)**	**6**	**6**	**100**	**0**	**0**
DIFFERENTLY ABLED WORKERS						
4)	Permanent (F)	22	21	95.45%	1	4.55%
5)	Other than permanent (G)	-	-	-	-	-
6)	**Total differently abled workers (F + G)**	**22**	**21**	**95.45%**	**1**	**4.55%**

21)Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors [6]	15	2	13.33 %
Key Management Personnel	02	-	0.00 %

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

	FY 2023-24 (Turnover rate in current FY)-Nos			FY 2022-23 (Turnover rate in previous FY)			FY 2021-22 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	9.91 %	16.67 %	10.22%	8.25 %	8.33 %	8.25 %	9.32 %	27.07 %	10.11 %
Permanent Workers	10.53 %	1.75 %	9.80 %	4.54 %	1.43 %	4.28 %	3.83 %	0.64 %	3.56 %

v) Holding, Subsidiary and Associate Companies (including joint ventures)

23) 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 Farm Fresh Foods Limited	Subsidiary	83.70%	YES
2)	Jain International Trading B.V.	Subsidiary	100.00%	No
3)	Jain Processed Foods Trading & Investments Pvt. Ltd.	Subsidiary	100.00%	No
4)	JISL Overseas Limited	Subsidiary	100.00%	No
5)	Driptech India Pvt. Ltd.	Subsidiary	75.00%	No
6)	Jain (Europe) Limited.	Subsidiary	100.00%	No
7)	Jain International Foods Limited	Subsidiary	100.00%	No
8)	Ex-Cel Plastics Limited	Subsidiary	100.00%	No
9)	Boomer Industries Ltd,UK	Subsidiary	100.00%	No
10)	Jain America Foods Inc.	Subsidiary	100.00%	No
11)	Jain America Inc.	Subsidiary	100.00%	No
12)	Jain Irrigation Holding Inc.	Subsidiary	100.00%	No
13)	Jain Farm Fresh Foods Inc., USA	Subsidiary	100.00%	No
14)	JIO (Erstwhile Jain Irrigation Inc.)	Subsidiary	100.00%	No
15)	Jain Overseas B.V. Netherland	Subsidiary	100.00%	No
16)	Jain (Israel) B.V. Netherland	Subsidiary	100.00%	No
17)	JISL Global SA (liquidated on July 10, 2024)	Subsidiary	100.00%	No
18)	JISL Systems SA (liquidated on July 10, 2024)	Subsidiary	100.00%	No
19)	Excel Plastic Piping Systems SAS	Subsidiary	100.00%	No

[6] The values for BoD and KMP are displayed for JISL only.

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)
20)	Jain Mena DMCC	Subsidiary	100.00%	No
21)	Jain Farm Fresh Holdings SPRL,	Subsidiary	100.00%	No
22)	Innovafood NV,	Subsidiary	100.00%	No
23)	Pacific Shelf 1218 Ltd.	Subsidiary	100.00%	No
24)	Northern Ireland Plastics Ltd.,	Subsidiary	100.00%	No
25)	Killyleagh Box Co. Ltd.,	Subsidiary	100.00%	No
26)	Packless (Europe) Ltd.,	Subsidiary	100.00%	No
27)	Jain Farm Fresh Gıda Sanayi Ve Ticaret Anonim Sirketi	Subsidiary	90.00%	No
28)	Solution Key Ltd.	Subsidiary	100.00%	No
29)	Sleaford Food Group Limited	Subsidiary	100.00%	No
30)	Sleaford Quality Foods Limited	Subsidiary	100.00%	No
31)	Arnolds Quick Dried Foods Limited	Subsidiary	100.00%	No
32)	Sustainable Agro-Commercial Finance Ltd.	Associate	49.00%	No

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

ii) Turnover (in Rs.) ₹ 39,181,115,460/-

iii) Net worth (in Rs.) ₹ 59,347,712,458/-

VI) Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 2023-24(Current financial year)			FY 2022-23(Previous Financial year)		
		Number of compl-aints filed during the year	Number of compla-ints pending resolution at close of the year	Remarks	Number of compl-aints filed during the year	Number of com-plaints pending resolution at close of the year	Remarks
Communities		Nil	Nil	-	Nil	-	-
Investors (other than shareholders)	https://www.primeinfobase.in/Pages/Investor Grievence Form. aspx?value=3cYDU7170mv M600 MSHCcMw== (Link for external Grievances), Internal Grievances are channeled through harmony portal developed and implemented by Human Resource and Personnel Teams						
Shareholders		7	-	-	3	-	-
Employees & workers		Nil	Nil	-	Nil	-	-
Customers		Nil	Nil	-	Nil	-	-
Value Chain Partners		Nil	Nil	-	Nil	-	-

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 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
1)	Natural Calamities and Climate Change	Risk and Opportunity	Crop and seasonal variability can affect business performance and create supply chain uncertainties. At the same time, the climate smart agriculture solutions developed by the company help farmers adapt to changing weather patterns, reduce losses from natural calamities and climate impacts, and, therefore, generate opportunities for sustainable business growth.	The company has invested and continues to invest in renewable energy solutions. It has commissioned an 8.5 MW solar power project, a 1.67 MW biogas based power plant, and nearly 1 MW of rooftop solar capacity. Its core product lines, including micro irrigation and piping systems, enable farmers to reduce greenhouse gas emissions compared with conventional practices. The company is also developing next generation climate smart agriculture solutions such as crop cover, crop cooling, agrovoltaic, and climate neutral farming technologies to strengthen adaptation and resilience.	**Positive & negative**
2)	Regulatory compliance	Risk and Opportunity	Non compliance with evolving environmental, safety, ESG and other regulatory requirements can result in fines, legal actions and operational disruptions. At the same time, proactive compliance with these requirements provides the company with an opportunity to strengthen governance, enhance stakeholder trust and build long term business resilience.	The company has implemented a robust compliance management system that ensures regular audits. It also provides training to employees and maintains proactive dialogue with regulatory bodies / legal experts on the subject matter.	**Positive and negative**
3)	Sustainable Agriculture	Opportunity	Promoting and implementing sustainable agricultural practices and maintaining soil health ensures long term productivity, helps farmers increase yields, and enhances the quality of raw materials, particularly for the food processing business. The company is advancing precision agriculture, the use of organic soil amendments, and has adopted sustainable procurement standards such as JAIN GAP, FSA, and UEBT RA across its fruit, vegetable, and spice supply chains.		**Positive**
4)	Product Innovation	Opportunity	Innovation in product design and the promotion of smart agricultural technologies such as IoT enabled automated irrigation systems can significantly improve efficiency, reduce resource consumption, and create new market opportunities. The company continues to invest in research and development, foster partnerships with technology providers, and pilot innovative solutions that deliver measurable improvements for farmers and the business.		**Positive**

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
5)	Water Conservation	Opportunity	Amidst growing water scarcity and evolving regulatory requirements, implementing a proactive water conservation strategy is essential for ensuring long-term water security and operational efficiency. Jain has adopted a comprehensive water management policy across its operations, which promotes the efficient and judicious use of water and mandates rainwater harvesting. A significant portion of our manufacturing operations is based in Jalgaon, Maharashtra, an area classified as a "safe zone" by the Central Ground Water Authority (CGWA), Government of India. Furthermore, the development of water efficient climate smart agricultural solutions such as micro irrigation, crop cover technology and tissue culture helps farmers, communities and governments address water related risks. This not only supports the creation of sustainable value chains but also opens new business opportunities for the company's climate smart agricultural solutions.	-	**Positive**
6)	Waste Reduction	Opportunity	The company has adopted circular economy principles by minimizing waste, recovering value from by products, and reducing raw material costs. Recycling and repurposing initiatives are being implemented, and products are being designed for easier recovery and reuse. The company is also advancing waste to energy initiatives through new technologies and partnerships. These efforts lower waste disposal costs, create potential new revenue streams, and enhance the company's sustainability profile.		**Positive**
7)	Biodiversity Stewardship	Opportunity	Protecting and enhancing biodiversity helps secure essential ecosystem services, reduces environmental liabilities, and improves stakeholder and community relations. Engage in conservation activities, implement habitat restoration projects, and collaborate with local governments and NGOs for environmental protection initiatives.	-	**Positive**
8)	CSR & Rural Development	Opportunity	Active engagement in corporate social responsibility (CSR) and rural development fosters community goodwill, boosts local socioeconomic development, and stabilizes supply chains for agribusiness.	Initiate targeted CSR projects (e.g., farmer training, local infrastructure development), and regularly measure and report on social impact.	**Positive**

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
9)	Employee Well-being & Safety	Opportunity	Prioritizing employee health, safety, and overall, well-being reduces turnover, increases productivity, and minimizes the risk of industrial accidents or labour disputes.	Develop comprehensive health and safety programs, conduct regular training and safety audits, and create a supportive and inclusive workplace culture.	**Positive**
10)	Renewable Energy	Opportunity	transitioning to renewable energy can lower costs in the long term. Reduction in environmental footprints and result in a greener product. Shows Jains consciousness towards society and stakeholders. Lesser emissions means a cleaner and safe workspace. Reduction in grid energy costs for the company and increases competitiveness for tender filling where sustainability credentials are required.		**Positive**
11)	Gender Diversity	Opportunity	Embracing gender diversity can drive innovation, improve decision-making processes, and enhance the organization's reputation as an inclusive employer.		**Positive**
12)	Sustainable Sourcing	Opportunity	Transparent and ethical sourcing practices build trust with stakeholders, can create a market differentiator, and often lead to more stable long-term relationships with suppliers and consumers.		**Positive**
13)	Energy Consumption and Management	Opportunity	This material issue is identified as an opportunity from the perspective of enhancing operational efficiency and reducing operational costs. A structured approach to monitoring and optimizing energy consumption can uncover potential cost savings.		**Positive**
14)	Customer Satisfaction	Opportunity	Continuous improvement in customer satisfaction can drive repeat business, foster loyalty, and contribute to a strong competitive position in the market.		**Positive**



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.	Compliance with NGRBCs	P1	P2	P3	P4	P5	P6	P7	P8	P9
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
	Jain Irrigation systems Ltd has established a framework of policies that reflect its commitment to ethical, sustainable, and responsible business practices. These include key governance and compliance policies such as the Code of Conduct for Board of Directors and Employees, Code for Prevention of Insider Trading, Whistle Blower Policy, and Anti-Bribery and Anti-Corruption Policy. The company further strengthens its risk and operational management through policies like the Risk Management Policy, Internal Audit Charter, and Performance Evaluation Policy. Its dedication to social responsibility and workplace ethics is reflected in the CSR Policy, Policy for Prevention of Sexual Harassment at Workplace, and the Quality, Environment, Occupational Health & Safety Policy. In addition, Jain Irrigation Systems Ltd upholds strong corporate governance through policies such as the Policy on Materiality and Dealing with Related Party Transactions, Disclosure Policy, Policy on Preservation of Documents, and Succession Planning. Together, these policies align with the principles of the National Guidelines on Responsible Business Conduct (NGRBC) and promote transparency, accountability, and sustainability throughout the organization.									
	b) Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
	Yes, the Company has ensured that all policies mandated by regulatory requirements such a The Companies Act, 2013, The Air (Prevention and Control of Pollution) Act, 1981, The Water (Prevention and Control of Pollution) Act, 1974, The Environment (Protection) Act, 1986, and The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ,in addition to voluntary policies adopted by the Company for operational efficiency. All these policies are approved either by the Board or the relevant committees.									
	c) Web Link of the Policies	https://www.primeinfobase.in/Pages/JISLJALEQS_POLICY.aspx?value=3cYDU7170mvM600MSHCcMw==								

Principle 1

1) Anti-Bribery and Anti-Corruption Policy - https://www.primeinfobase.in/z_JISLJALEQS/files/Anti_Bribery_and_Anti_Corruption_Policy.pdf
2) Code of Conduct for Board of Directors and Employees -https://www.primeinfobase.in/z_JISLJALEQS/files/CodeofConductJISL.pdf
3) Internal Audit Charter -https://www.primeinfobase.in/z_JISLJALEQS/files/Internal_Audit_Charter.pdf
4) Risk Management Policy -https://www.primeinfobase.in/z_JISLJALEQS/files/JISL_Risk_Management_Policy.pdf
5) Whistle Blower Policy -https://www.primeinfobase.in/z_JISLJALEQS/files/WHISTLE_BLOWER_POLICY.pdf

Principle 2

1) Centralised Purchase Policy - https://www.primeinfobase.in/z_JISLJALEQS/files/Jain_Centralised_Purchase_Policy.pdf

Principle 3, Principle 5 & Principle 6

1) Quality, Environment, Occupational Health & Safety Policy -https://www.primeinfobase.in/z_JISLJALEQS/files/JISL_Health_Safety_Policy_2018-12.pdf
2) Policy for Prevention of Sexual Harassment at Workplace -https://www.primeinfobase.in/z_JISLJALEQS/files/Policy_for_Prevention_of_Sexual_Harassment_at_workplace.pdf

Principle 4

1) Investors Handbook and Hierarchy of Escalation-https://www.primeinfobase.in/z_JISLJALEQS/files/Investors_handbook_and_hierarchy_of_escalation.pdf

Principle 8

1) CSR Policy- https://www.primeinfobase.in/z_JISLJALEQS/files/JISL_Corporate_Social_Responsibility_Policy.pdf

Principle 9

1) Dividend Distribution Policy
2) -https://www.primeinfobase.in/z_JISLJALEQS/files/JISL_Dividend_Policy.pdf
3) Policy on Materiality and Dealing with Related Party Transactions-
4) https://www.primeinfobase.in/z_JISLJALEQS/files/Policy_on_Materiality_and_Dealing_with_Related_Party_Transactions.pdf

Sr.	Compliance with NGRBCs	P1	P2	P3	P4	P5	P6	P7	P8	P9
2)	Whether the entity has translated the policy into procedures. (Yes / No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
3)	Do the enlisted policies extend to your value chain partners? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
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) adopted by your entity and mapped to each principle.	The organization holds a comprehensive suite of internationally recognized ISO certifications across its operations. These include ISO 9001:2015 for Quality Management Systems, ensuring consistent product and service quality; ISO 14001:2015 for Environmental Management Systems, reflecting the company's commitment to minimizing its environmental impact; and ISO 45001:2018, which focuses on Occupational Health and Safety, safeguarding the well-being of employees and stakeholders. Additionally, the organization is certified under ISO 50001:2018, which demonstrates an effective energy management system aimed at continual improvement in energy performance. These certifications are valid from December 5, 2023, to December 4, 2026, highlighting a sustained focus on operational excellence, sustainability, and workplace safety.								
5)	Specific commitments, goals and targets set by the entity with defined timelines, if any.	At Jain Irrigation Systems Ltd., we are committed to enhancing energy efficiency and reducing our environmental impact across all operations. As part of our Energy Management System (EnMS) aligned with ISO 50001:2018, we have established specific energy consumption reduction targets at the individual plant level. Each unit is working towards achieving a 5% annual reduction in specific energy consumption (measured per kg of output) compared to the baseline. The baseline has been defined as the best energy performance recorded over the past five years, ensuring that the targets are both ambitious and achievable. On a global front, Jain Irrigation is actively progressing towards aligning its decarbonization goals with the Science-Based Targets initiative (SBTi). Initial steps are underway, including Scope 1, Scope 2, and Scope 3 emissions accounting and comprehensive data documentation. The Company is in the process to diligently establish credible and science-aligned reduction targets. The company aims to commit to SBTi and subsequently formal SBTi validation and approval of its targets within the next two to three years, reinforcing our dedication to climate action and sustainable growth								
6)	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met	The performance against EnMS (Energy Management System) targets is reviewed annually through an independent assessment process. Approximately 80% of the operational units successfully achieve their annual targets. In cases where targets are not met, contributing factors typically include unforeseen operational challenges or external factors beyond immediate control. Corrective actions are identified and implemented as part of the continuous improvement process.								

Governance, leadership and oversight

7)	Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)	The statement has been provided at the beginning of the report.
8)	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Name: Mr. Anil Bhavarlal Jain Designation: Vice Chairman & Managing Director of the Company DIN: 00053035
9)	Does the entity have a specified Committee of the Board / Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	Yes, the entity has a designated group of Directors responsible for decision-making on sustainability-related issues. They oversee the Company's sustainability agenda. Their responsibilities include guiding top management to ensure responsible and ethical business practices across all operations, implementing and monitoring sustainability initiatives, and providing periodic updates, as deemed necessary. This leadership ensures that sustainability remains a strategic priority within the organization's decision-making framework.

Sr. No.	Name	Designation	DIN
1)	Mr. Ashok Bhavarlal Jain	Chairman and Executive Director, Promoter-Director	00053157
2)	Mr. Anil Bhavarlal Jain	Vice Chairman and Managing Director, Executive Director, Promoter-Director	00053035
3)	Mr. Ajit Bhavarlal Jain	Joint Managing Director, Executive Director, Promoter-Director	00053299
4)	Mr. Atul Bhavarlal Jain	Joint Managing Director, Executive Director, Promoter-Director	00053407

Sr.	Compliance with NGRBCs	P1	P2	P3	P4	P5	P6	P7	P8	P9
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)**				
	Performance against above policies and follow up action	All statutory policies are approved by the Board of Directors along with the relevant managing committees. These policies are periodically reviewed at defined intervals or whenever necessary. Furthermore, the Board conducts annual reviews during its meetings to evaluate the effectiveness of the policies and offer recommendations for updates or improvements.(as part of the systems audit) comprehensive annual systems audit. Part of all audit				Annually				
	Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	The Company has implemented procedures to ensure adherence to all applicable regulations. Compliance is reviewed annually by the Board of Directors to ensure continued alignment with regulatory requirements.								
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.	Y	Y	Y	Y	Y	Y	Y	Y	Y
		Yes, the entity conducts independent assessments of its policies across all BRSR Principles (P1 to P9). This assessment is carried out as part of annual management systems audits. The policies are updated accordingly ensuring objectivity, compliance, continuous improvement and their effectiveness.								
12)	If answer to question (1) above is "No" i.e. not all Principles are covered by a policy, reasons to be stated:									
	Questions	Not Applicable								
	The entity does not consider the Principles material to its business (Yes/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)									
	The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
	It is planned to be done in the next financial year (Yes/No)									
	Any other reason (please specify)									

Y stands for Yes and N for NO

This year, the company has implemented an ESG data management system. As a result, certain values and calculation methodologies have been updated, which has also led to revisions in the data reported for the previous year.

Revisions in the following principles have been observed:

- Principle 1 Essential indicator question 9,
- Principle 2 Essential indicator question 1 and leadership indicator question 4,
- Principle 3 essential indicator question 11,
- Principle 5 essential indicator question 3b,
- Principle 6 essential indicator question 1 and Leadership indicator question 2,
- Principle 8 essential indicator question 5.

BRSR will be formally applicable to JISL from FY 25-26, and considering this, we are in the process of making our ESG data robust.

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

Jain Irrigation Systems Ltd. (JISL) is committed to upholding the highest standards of corporate governance by fostering an ethical, transparent, and accountable environment across all levels of the organization. The company ensures compliance with applicable laws and integrates sustainability considerations into governance structures to create long-term value for all stakeholders.

Governance Structure and Oversight:

The committee of the Board of Directors at JISL oversees adherence to ethics, transparency, and accountability in all aspects of business responsibility. This committee is entrusted with guiding top management on responsible practices, monitoring sustainability initiatives, and regularly reporting to the Board.

The governance framework is designed to ensure the company's operations are aligned with international, national, and state laws, the company's code of conduct, and stakeholder expectations.

Roles and Responsibilities:

Board of Directors

The Board of Directors holds the ultimate responsibility for the overall governance of the organization, ensuring that strategic decisions are in line with legal and regulatory obligations as well as sustainability commitments. The Board provides oversight, promotes accountability, and sets the tone for ethical conduct throughout the company.

Committees of the Board

Board committees are constituted to enhance governance effectiveness by focusing on specific areas of oversight, thereby improving objectivity and reducing potential conflicts of interest from management or shareholders. The key committees include:

Audit Committee

The Audit Committee is responsible for overseeing the financial reporting process, ensuring the integrity and accuracy of financial statements, monitoring internal control systems, and reviewing audit findings. It liaises with internal and statutory auditors, assesses compliance with applicable accounting standards, and ensures the independence of the audit process.

Chairperson:

- Mr. Shishir Dalal (DIN: 00007008)
  – Non-Executive Independent Director
  (Appointed: 18-05-2024)

  (Appointed as Chairman in place of Mr. Ghanshyam Dass upon his retirement on 16-08-2024)

Members:

- Mr. Anil Bhavarlal Jain (DIN: 00053035)
  – Executive Director
- Dr. Narendra Jadhav (DIN: 02435444)
  – Non-Executive Independent Director
- Mr. Johannes B.B. Mohrmaan (DIN: 08574511)
  – Non-Executive Independent Director
- Ms. Nancy Marie Barry (DIN: 08848632)
  – Non-Executive Independent Director
- Nomination and Remuneration Committee (NRC)

Risk Management Committee

The Risk Management Committee is responsible for identifying, assessing, and monitoring key business risks across operations. It oversees the implementation of risk mitigation frameworks and policies and ensures that emerging risks—financial, operational, regulatory, or reputational—are proactively addressed.

Chairperson:

- Mr. Johannes B.B. Mohrmaan (DIN: 08574511)
  – Non-Executive Independent Director

Members:

- Mr. Atul Bhavarlal Jain (DIN: 00053407)
  – Executive Director
- Mr. Ajit Bhavarlal Jain (DIN: 00053299)
  – Executive Director
- Mr. Shishir Dalal (DIN: 00007008)
  – Non-Executive Independent Director
- Corporate Social Responsibility (CSR) Committee

The CSR Committee formulates and monitors the company's CSR strategy and initiatives in line with applicable statutory requirements. It ensures that projects are aligned with national development priorities and the company's commitment to inclusive and sustainable growth. The committee reviews progress and impact assessments of ongoing CSR activities.

Chairperson:

- Dr. Narendra Jadhav (DIN: 02435444)
  – Non-Executive Independent Director

The NRC is tasked with establishing criteria for Board appointments and evaluating the performance of directors. It recommends the appointment and reappointment of directors and key managerial personnel. The committee also determines the remuneration structure and performance-linked incentives to ensure alignment with the company's strategic goals and stakeholder expectations.

Chairperson

- Dr. Narendra Jadhav (DIN: 02435444)
  – Non-Executive Independent Director

Members

- Ms. Nancy Marie Barry (DIN: 08848632)
  – Non-Executive Independent Director
- Mr. Shishir Dalal (DIN: 00007008)
  – Non-Executive Independent Director

Stakeholders' Relationship and Grievance Committee

This committee addresses shareholder and investor concerns, including redressal of grievances related to share transfers, non-receipt of annual reports, dividends, and other issues. It ensures that stakeholder communications are timely, transparent, and responsive to the concerns raised.

Chairperson

- Dr. Narendra Jadhav (DIN: 02435444)
  – Non-Executive Independent Director

Members

- Mr. Ajit Bhavarlal Jain (DIN: 00053299)
  – Executive Director
- Mr. Shishir Dalal (DIN: 00007008)
  – Non-Executive Independent Director

Members:

- Mr. Ashok Bhavarlal Jain (DIN: 00053157)
  – Executive Director
- Mr. Atul Bhavarlal Jain (DIN: 00053407)
  – Executive Director

Allotment Sub Committee

This committee is responsible for overseeing matters related to issuance and allotment of shares, conversion of securities, and other related actions under applicable corporate laws.

Chairperson

- Dr. Narendra Jadhav (DIN: 02435444)
  – Non-Executive Independent Director

Members

- Mr. Anil Bhavarlal Jain (DIN: 00053035)
  – Executive Director
- Mr. Shishir Dalal (DIN: 00007008)
  – Non-Executive Independent Director

Executive Management

Executive Management is accountable for implementing the strategies approved by the Board and ensuring operational execution aligned with long-term value creation. They lead the day-to-day affairs of the company while upholding the standards of governance, compliance, and stakeholder trust.

Key Managerial Personnel (KMP)

KMPs are responsible for the formulation, execution, and monitoring of strategic business plans and initiatives. They work closely with the Board and its committees to ensure that the company's operations and growth objectives are aligned with its governance philosophy, ethical standards, and stakeholder interests.

Essential Indicator

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

Segment	Total number of training and awareness programs held	Topics principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	5	Principle 1, Principle 2, Principle 4,Principle 8, Principle 9	80%
Key Managerial Personnel	1	Principle 1	100%
Employees other than BoD and KMPs	298 [7]	Principle 1, Principle 3, Principle 6, Principle 5	52.56 %
Workers	298	Principle 1, Principle 3, Principle 6, Principle 5	67.37 %

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):

[7] Same training given to Employees and Workers.

MONETARY					
Monetary	**NGRBC Principle**	**Name of the regulatory/ enforcement agencies/ judicial institutions**	**Amount (In INR)**	**Brief of the Case**	**Has an appeal been preferred? (Yes/No)**
Penalty/ Fine	Principle 6	-	110,000	Penalty for delay in application for NOC	No
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	None	-	-	-	-
Punishment	None	-	-	-	-

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
Not Applicable	Not Applicable

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

JISL has implemented a comprehensive Anti-Bribery and Anti-Corruption Policy. This policy demonstrates the company's strong commitment to ethical practices, integrity, and transparency in all business operations.

The policy is applicable to all employees, directors, and associated persons, and aims to prevent bribery and corruption in all its forms. It includes clear guidelines for identifying and avoiding corrupt practices, mechanisms for reporting violations, and outlines consequences for non-compliance. By embedding these standards into its operational framework, Jain Irrigation ensures adherence to both legal and ethical expectations.

For further reference, the detailed policy can be accessed here: https://www.primeinfobase.in/z_JISLJALEQS/files/Anti_Bribery_and_Anti_Corruption_Policy.pdf

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

	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Directors	-	-
KMPs	-	-
Employees	-	-
Workers	-	-

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

	FY 2024-25 (Current Financial Year)		FY 2023-24 (Previous Financial Year)	
	Number	**Remarks**	**Number**	**Remarks**
Number of complaints received in relation to issues of Conflict of Interest of the Directors	-	-	-	-
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	-	-	-	-

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

- Not Applicable

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

	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Number of days of accounts payable	147.18	113.88

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

Parameters	Metrics	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Concentration of Purchases	a) Purchases from trading houses as % of total purchases	32.11%	34%
	b) Number of trading houses where purchases are made from	806	943
	c) Purchases from top 10 trading houses as % of total purchases from trading houses	26.88% [8]	29.35%
Concentration of Sales [9]	a) Sales to dealers/distributors as % of total sales	55.92%	-
	b) Number of dealers / distributors to whom sales are made	4034	-
	c) Sales to top 10 dealers/distributors as % of total sales to dealers / distributors	18.97%	-
Share of RPTs in	a) Purchases (Purchases with related parties / Total Purchases)	0.78%	0.64%
	b) Sales (Sales to related parties / Total Sales)	8.57%	7.16%
	c) Loans & advances (Loans & advances given to related parties / Total loans & advances)	93.39%	76.82%
	d) Investments (Investments in related parties/Total Investments made)	99.88%	99.88%

Note: Values are recalculated for FY 2023-24.

Leadership Indicator

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

Total number of awareness programs held	Topics/principles covered under the training	% of value chain partners
25	The Sustainable Certification Program which the company conducts for certified farmer suppliers supports Principles 2 and 9, promoting environmentally conscious production and customer trust. Soil and water analysis under Soil Health Management directly contributes to Principle 6, ensuring the preservation and enhancement of natural resources. Technical advisory services on cultivation, irrigation, and biodiversity also align with Principle 6, promoting ecological balance. Training on IPM, agrochemical usage, waste management, and health and safety reflects Principles 3 and 6, emphasizing employee welfare and environmental care. Lastly, the focus on food safety, quality, and personal hygiene upholds Principles 1 and 3, fostering ethical conduct and a safe working environment.	29.91% (Only represents Jain Farm Fresh Foods Ltd. - Through Sustainable Sourcing Programs)

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, JISL has put in place robust mechanisms to identify, manage, and avoid conflicts of interest, particularly among Board members and senior leadership. These processes are detailed in the company's Code of Conduct for Directors and Employees, accessible here https://www.primeinfobase.in/z_JISLJALEQS/files/CodeofConductJISL.pdf

The composition of the Board is carefully designed to ensure a well balanced and competent structure that can effectively navigate changing business environments, uphold independent decision making, and discharge fiduciary duties in line with all legal and regulatory obligations. To foster a strong ethical foundation, the Company has instituted a comprehensive Code of Conduct applicable to all Board members and senior management. This framework promotes integrity, accountability, and sound governance practices, guiding leadership behaviour and decision making at the highest levels. In addition, the Company has embedded specific safeguards to prevent and manage conflicts of interest, ensuring that directors and key executives act solely in the best interest of the organization while maintaining transparency and trust in all dealings.

Specific Points includes:

- **Outside Directorships :** Directors are restricted from disclosing any material company information to competing entities where they hold a position, which constitutes a conflict of interest and is prohibited.
- **Business Interests :** Any investment by Board members in customers, suppliers, or competitors must be preceded by careful evaluation to ensure there is no compromise to their responsibilities to the Company.
- **Related Party Transactions :** Transactions involving relatives or significant others are discouraged unless fully compliant with relevant laws, including the Companies Act, 2013 and SEBI (LODR) Regulations, and are disclosed transparently.

[8] The values mentioned over here only represent the values from JISL entity as JFFFL does not trade with trading houses.
[9] JISL has started reporting these details from FY 2024-25 onward.

PRINCIPLE 2 Businesses should provide goods and services in a manner that is sustainable and safe

The mission of JISL is -

" LEAVE THE WORLD BETTER THAN YOU FOUND IT"

Safety is given utmost priority at our manufacturing units and offices. The products manufactured by JISL are transferred safely to customers by following all the required safety measures and sustainable practices. Our commitment goes beyond creating quality products. We educate and support farmers to adopt eco-friendly practices that enhance long term food and water security. This holistic approach not only drives profit but also fosters a resilient, greener future for agriculture.

Our products are meticulously engineered to minimize their impact on environmental systems, biodiversity, and human health. As a responsible corporate entity, we maintain a conscious commitment to ethical operations and refrain from engaging in any activity that compromises the well-being of people, animals, or ecosystems. Our investment in advanced, state-of-the-art manufacturing facilities across all business verticals enables us to reduce environmental impacts while enhancing operational efficiency. Complementing this, we have undertaken significant watershed development and afforestation initiatives, reinforcing our stewardship of natural resources. To comprehensively understand and manage environmental impacts, we have adopted the Life Cycle Assessment (LCA) methodology. This systematic approach evaluates the environmental footprint of our products at every stage of their life cycle from raw material extraction and processing through manufacturing, distribution, use phase, end of life / eventual disposal or recycling. Through LCA, we assess potential impacts on both human health and the environment, enabling data driven decisions for sustainable product development and continuous improvement.

Essential Indicators

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

	Current Financial Year	Previous Financial Year	Details of improvements in environmental and social impacts
R&D [10]	100 %	Data not reported	We have developed PVC-A (Alloy) pipes using a novel formulation that achieves significantly higher ductility. Performance testing indicates that the new formulation delivers an impact strength that is at least four times greater than that of conventional PVC pipes. During the development process, we ensured compliance with regulatory standards by intentionally excluding chemicals classified as substances of very high concern (SVHC) under the REACH regulations, as well as any substances restricted by RoHS directives, thereby eliminating the use of hazardous chemicals. Additionally, extrusion energy requirements for the new PVC-A (Alloy) pipes were determined to be 0.20 kWh/kg, which is equivalent to the energy consumption observed for regular UPVC pipes. This demonstrates that the new formulation maintains energy efficiency while delivering enhanced performance characteristics.
Capex[11]	100 %	100 %	"We have developed PVC-HI (High Impact) pipes using a novel formulation that significantly enhances product ductility. Rigorous testing revealed that the impact strength of the new formulation is at least four times greater than that of conventional PVC pipes. Moreover, the inclusion of a UV stabilizer enables the product to withstand solar radiation of 3.5 GJ/m^2, while still meeting the required impact test criteria following exposure. In developing this formulation, we ensured strict compliance with environmental standards by excluding chemicals listed under the SVHC (Substance of Very High Concern) as per REACH regulations and avoiding any substances prohibited under RoHS directives, thereby eliminating hazardous chemicals from the formulation. Additionally, the energy required for extrusion of the new formulation was measured at 0.20 kWh/kg, equivalent to the energy consumption for regular UPVC pipes, indicating that the plasticization process for the PVC-HI pipes is equally efficient.

2a) Does the entity have procedures in place for sustainable sourcing?

Yes, JISL employs a supplier assessment process to ensure sustainable material sourcing. A supplier assessment form is attached to each purchase order, serving as an initial evaluation tool. The pre-assessment process examines suppliers based on general disclosures, social accountability, ethical practices, technical capabilities, quality standards, and environmental, health, safety, and energy management criteria. The company mandates that all suppliers comply with the requisite statutory and regulatory requirements specific to their category.

[10] All R&D investment during FY 24-25 is in the technologies that improve the environmental impact of the products.
[11] All capex investment during FY 2024-25 is in the technologies that improve the environmental impact of the products.

Furthermore, JISL actively encourages its suppliers to obtain internationally recognized ISO certifications such as ISO 45001, ISO 9001, and ISO 14001. The company verifies the Environmental, Social, and Governance (ESG) aspects conveyed in the supplier questionnaire by conducting follow-up sustainability audits, thereby ensuring on-the-ground compliance. Suppliers that are ISO certified are granted preferential treatment and, in most cases, are exempt from additional audits.

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

Over 70 % of the material is sourced sustainably by volume of purchased goods.

At JISL, polymer processing companies such as Reliance, GAIL, ONGC and others account for appx. 80 % and above of our total raw material procurement. Because each of these suppliers publishes a full ESG report, we have assessed their performance using publicly available ESG disclosures. At JFFFL, 29.91% of produce is sourced from farmers certified under recognized sustainable agriculture schemes, through which human rights compliance is rigorously verified. Consequently, roughly 70% percent of our value chain partners have been evaluated for adherence to appropriate human-rights practices.

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)	Plastic products have a life period of 10, 20 and 50 years of life. Plastic waste is sent to recycling at the user end and the collected plastic waste is sold to authorized recyclers.
(b) E-waste	NA
(c) Hazardous waste and	NA
(d) other waste	NA

The company incorporates end-of-life product management into its lifecycle strategy, ensuring environmental responsibility from production to post-consumer phases. It complies with the Plastic Waste Management Rules, 2016 by enabling systematic collection, segregation, and recycling of plastic materials, including packaging. Additionally, electronic products are governed by the E-Waste Management Rules, 2016, with structured procedures in place for recovery, recycling, and safe disposal. These practices reflect the company's commitment to sustainable production and extended producer responsibility.

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, the Extended Producer Responsibility (EPR) filing for the year has been duly completed. This submission reflects our commitment to responsible waste management and environmental stewardship. Our EPR filing encompasses detailed information regarding the collection, treatment, and recycling/disposal of various waste streams under our purview, ensuring compliance with all applicable regulatory requirements.

Leadership Indicator

1) Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? If yes, provide details in the following format?

NIC Code	Name of Product / Service	% Of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/ No) If yes, provide the web-link.
22209	PVC Pipes	76.16 %	Cradle to grave	yes	no
22209	HDPE Pipes		Cradle to grave	yes	no
22209	PVC moulded Fittings		Cradle to grave	yes	no
22209	PVC fabricated Fittings		Cradle to grave	yes	no
22209	HDPE moulded Fittings		Cradle to grave	yes	no
22209	HDPE Fabricated fittings		Cradle to grave	yes	no
22209	Driplines		Cradle to grave	yes	no
22209	Drippers		Cradle to grave	yes	no
22209	Filters (metal)		Cradle to grave	yes	no
22209	Filters (non-Metal)		Cradle to grave	yes	no
10304	Processed Mango Pulp	9.51 %	Cradle to grave	yes	no
10304	Dehydrated Onion	7.11 %	Cradle to grave	yes	no
10304	Tissue culture Banana	6.58 %	Cradle to grave	yes	no

Note: The company has conducted the comprehensive LCA for all the above mentioned products and the results will be shared with the stakeholders upon request.

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.

Our Life Cycle Assessments (LCA) and other evaluation methods have not identified any significant social or environmental risks associated with the production or disposal of our products and services. Our processes are designed to comply with rigorous environmental and social standards, and we continuously monitor our operations to proactively address any potential issues, ensuring minimal impact from the selected Cradle to grave system boundary.

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 2024-25 Current Financial Year	FY 2023-24 Previous Financial Year
Plastic Recycled Material	13%	10%

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

	FY 2024-25			FY 2023-24		
	Re -Used	Recycled	Safely Disposed	Re -Used	Recycled	Safely Disposed
Plastics (including Packaging)	-	62.30	1,271	-	99	1,000
E- Waste	-	-	-	-	-	0.10
Hazardous waste	-	-	-	-	-	-

Note: Values recalculated for FY 2023-24

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

Indicate Product Category	Reclaimed Products and their packaging materials as % of total products sold in respective category
No	Not Applicable

Our products, designed with life cycles of 10, 50, and 100 years respectively, are engineered for reclamation at the end of their useful life or in the event of damage. In case of product damage, the reclaimed materials are then reintegrated into the production process, such as in the manufacture of HDPE pipes thereby reducing our reliance on virgin raw materials. In food material the product is utilized fully at the user end leaving no residual material for reclamation.



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

At JISL and Jain Farm Fresh Foods Limited (JFFFL) employee well-being is considered a cornerstone of sustainable business practice. Both companies follow "Consideration of human life above business" and regard their workforce as vital partners in their growth and view every employee, from on-site production teams to field and support staff, as integral to success. Their approach encompasses comprehensive policies and initiatives designed to nurture a healthy, safe, and empowering work environment.

Being a company in regular interaction with customers and businesses both we understand the importance of human resources, and we have activities throughout the year for the regular interconnectivity and well being. For the smooth celebration of these activities, each celebration is coordinated and monitored by 2-3 senior executives of the company for each activity. Some of the activities are Diwali Celebration, Woman's Day Celebration, Yoga day celebration, Holi Event, Relive Childhood Fun with Our Summer Activity, Janamashtami Event, Blood Donation Camp, Makar Sankranti and other small fun activities.

The company believes in a holistic approach. That is the social, emotional and spiritual development of the employees. Apart from the day's celebration, the company also has an in campus library, which beholds many books of different genres and each year addition of numerous latest books and journals takes place in the library. The Library also provides an insight for the view point of Shri Bhavarlalji Jain, who himself wrote many books, for the well being of employees and society. Some of his well known books are, "Me and she" and "The Enlightened Entrepreneur". On marriage occasions of the newly married employees the company gives these books as gifts and wishes for the start of new life innings.

In FY 2024-25 the company also provided all the employees with 200 shares of the company, free of cost to each person working the company irrespective of their rank. Along with this the company also gives scholarships to the students of their employees who have performed well in the previous academic year.

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	2324	1389	59.66 %	206	8.85 %	-	-	-	-	-	-
Female	114	50	43.86 %	18	15.79 %	1	0.88 %	-	-	-	-
Total	**2442**	**1439**	**58.93 %**	**224**	**9.1 %**	**1**	**0.04 %**	**-**	**-**	**-**	-
Other than Permanent employees											
Male	5	4	80.00 %	2	40.00 %	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	**5**	**4**	**80.00 %**	**2**	**40.00 %**	**-**	**-**	**-**	**-**	**-**	-

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

Category		% of workers covered by									
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent employees											
Male	6029	4578	75.39 %	3221	53.43 %	-	-	-	-	-	-
Female	526	462	87.83 %	449	85.36 %	-	-	-	-	-	-
Total	**6555**	**5040**	**76.89 %**	**3670**	**55.99 %**	-	**-**	**-**	**-**	**-**	**-**
Other than Permanent employees											
Male	1917	1891	98.64 %	1891	98.64 %	-	-	-	-	-	-
Female	1361	1356	99.63 %	1356	99.63 %	-	-	-	-	-	-
Total	**3278**	**3247**	**99.05 %**	**3247**	**99.05 %**	-	**-**	**-**	**-**	**-**	-

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

	FY 2024-25	FY 2023-24
Cost incurred on well- being measures as a % of total revenue of the company	0.322 %	0.342 %

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

Benefits	FY 2024-25 Current Financial Year			FY 2023-24 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 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
PF	100 %	100 %	Y	100 %	100 %	Y
Gratuity	100 %	100 %	Y	100 %	100 %	Y
ESI	43.28 %	NA	Y	48.99 %	NA	Y
Others – Superannuation	5.04 %	NA	Y	5.70 %	NA	Y

Note: Values recalculated for FY 2023-24

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 entity's premises and offices are fully accessible to employees and workers with disabilities, in compliance with the Rights of Persons with Disabilities Act, 2016. Appropriate modifications and facilities have been implemented to ensure an inclusive and accessible workplace environment. The company follows no discrimination policy and treats employees equally, giving equal opportunity to all. Additionally, the company also currently gives employment to persons with disabilities and also provides facilities for especially abled visitors visiting the campus.

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

Yes, the company follows the practice of humanitarian equality. The Company is an equal opportunity employer. This is clearly stipulated in the HR Policy of the Company (https://www.primeinfobase.in/Pages/JISLJALEQS_POLICY.aspx?value=3cYDU7170mvM600MSHCcMw==).

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

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	NA	NA	NA	NA
Female	100 %	100 %	NA	NA
Total	**100 %**	**100 %**	**NA**	**NA**

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.

	Yes/No (If yes, then give details of the mechanism in brief)
Permanent Workers	Permanent employees and workers have access to the Harmony portal to submit their complaints. For non-permanent employees and workers, a Grievance Redressal Committee is established to address and resolve their complaints and grievances.
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 2024-25 (Current Financial Year)			FY 2023-24 (Previous Financial Year)		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part ofassociation(s) or Union (B)	% (B/A)	Total employees /Workers in respective category (C)	No. of Employees / workers in respective category, who are part of association(s) or Union (D)	% (D / C)
TPE	2442	-	-	2464	61	2.48 %
Male	2328	-	-	2351	61	2.6 %
Female	114	-	-	113	-	-

Category	FY 2024-25 (Current Financial Year)			FY 2023-24 (Previous Financial Year)		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part ofassociation(s) or Union (B)	% (B/A)	Total employees /Workers in respective category (C)	No. of Employees / workers in respective category, who are part of association(s) or Union (D)	% (D / C)
TPW	6555	64	0.98 %	5886	-	-
Male	6029	64	1.04 %	5117	-	-
Female	526	-	-	772	-	-

TPE=Total Permanent Employees; TPW=Total Permanent Workers

8) Details of training given to employees and workers

Category	FY 2024-25 Current Financial Year					FY 2023-24 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	2328	941	40.42 %	1112	47.77 %	1758	1082	61.55 %	1178	67.01%
Female	114	36	31.58 %	39	34.21 %	60	51	85.00 %	56	93.33%
Total	**2442**	**977**	**40.01 %**	**1151**	**47.13 %**	**1818**	**1133**	**62.32 %**	**1234**	**67.88%**
Workers										
Male	6029	3686	61.14 %	2529	41.95 %	5383	3815	70.87 %	2331	43.30%
Female	1003	369	36.79 %	387	38.58 %	742	393	52.96 %	380	51.21%
Total	**7032**	**4055**	**57.66 %**	**2916**	**41.47 %**	**6125**	**4208**	**68.70 %**	**2711**	**44.26%**

Note: Values recalculated for FY 2023-24

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

Category	FY 2024-25 Current Financial Year			FY 2023-24 Previous Financial Year		
	Total (A)	No (B)	% (B/A)	Total (C)	No (D)	% (D/C)
Employees						
Male	2328	1945	83.54 %	1758	113	6.43 %
Female	114	80	70.17 %	60	4	6.67 %
Total	**2442**	**2025**	**82.92 %**	**1818**	**117**	**6.44 %**
Workers						
Male	6029	21	0.35 %	5383	4431	82.31 %
Female	1003	1	0.10 %	742	295	39.76 %
Total	**7032**	**22**	**0.31 %**	**6125**	**4726**	**77.16 %**

Note: Values recalculated for FY 2023-24



EQUAL EMPLOYMENT OPPORTUNITIES AT JAIN:

Female Associates Posing for a Group Picture at the Valedictory Session of the Technical Capacity Building Program

10)Health and safety management system:

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

The entity has implemented a robust occupational health and safety management system that spans all operational areas, fully aligning with the ISO 45001:2018 requirements. This comprehensive system integrates rigorous hazard identification and risk assessment protocols, regular audits, and targeted training programs to ensure a proactive approach to workplace safety. Continuous monitoring, timely incident reporting, and a dedicated commitment to corrective actions further reinforce our efforts in mitigating risks and safeguarding employee well-being. This structured approach not only complies with international standards but also enables a culture of continuous improvement in occupational health and safety throughout the organization.

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

The entity's system encompasses structured processes to systematically identify work-related hazards and assess risks for both routine and non-routine activities. These processes are implemented in strict accordance with the procedures detailed in our departmental manuals, which outline standardized methods for hazard recognition, evaluation, and the deployment of mitigation measures. Through regular audits, safety inspections, and real-time incident reporting, the system ensures that potential risks are promptly identified and addressed, fostering a proactive safety culture and maintaining a secure working environment for all employees.

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

Yes. Employees have access to procedures for reporting work-related hazards and can remove themselves from such risks if necessary.

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

Yes. The entity has Occupational Health and Safety facility at the centralized locations which is equipped with skilled and qualified medical staff. The staff is accessible to all facilities for providing support and guidance for non-occupational medical service related guidance.

In addition, the Company conducts yearly health check ups for the associates of all the locations. Furthermore, all locations are covered under ESIC and mediclaim health facilities.

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

Safety Incident / Number	Category	FY 2024-25 Current Financial Year	FY 2023-24 Previous Financial Year
Lost Time Injury Frequency Rate (LTIFR) (per one million -person hours worked) [12]	Employees	0.20	0.03
	Workers	0.15	0.22
Total recordable work-related injuries	Employees	1	1
	Workers	2	3
No. of fatalities	Employees	-	-
	Workers	-	-
High consequence work-related injury or ill-health (excluding fatalities)	Employees	-	-
	Workers	-	-

12) Describe the measures taken by the entity to ensure a safe and healthy work place.

JISL'S Commitment to a Safe and Healthy Work Environment

At JISL, safeguarding our employees, workers, and all visitors is a paramount priority. We believe that an uncompromising focus on safety and health is essential not only to our operational success but also to building lasting trust with our communities. In line with this vision, we have implemented a comprehensive set of measures designed to proactively manage and mitigate potential risks. These initiatives include:

i) **Provision of Personal Protective Equipment (PPE):** We ensure that every team member has access to the appropriate personal protective equipment needed to defend against work-related hazards.

ii) **EHS policy onboard:** Policy in place for health and safety and made available to all, to understand its importance.

iii) **Continuous assessment:** Assess work place activities on a regular basis for hazard and its risk. Regularly assess plant safety rounds to assess unsafe conditions and its corrective actions.

iv) **Installation of a Comprehensive Fire Hydrant and Extinguishing System:** Our premises are equipped with a full-scale fire hydrant system, complemented by strategically placed fire extinguishers. This robust setup is vital in effectively managing fire-related emergencies.

[12] Details of safety related incidents, in the following format:

v) **Dedicated Emergency Assembly Area:** We have identified and maintained a designated emergency assembly area that provides a safe and organized space for all personnel to congregate during unforeseen incidents.

vi) **Accessible Essential Utilities:** Recognizing the importance of maintaining a hygienic work setting, we ensure that essential utilities, such as drinking water facilities and sanitary systems, are easily accessible throughout our operations.

vii) **Enhanced Security through Surveillance:** To strengthen physical security, we have installed CCTV cameras at strategic locations across our facilities. This measure not only safeguards our employees but also supports effective monitoring of the premises.

viii) **Clearly Defined Safety and Health Standard Operating Procedures (SOPs):** Safety is embedded in our operational culture through clearly articulated and rigorously communicated SOPs. These guidelines ensure that all team members understand and adhere to our best practices in safety and health.

ix) **Regular Health and Safety Training and Mock Drills:** We conduct consistent awareness training sessions and mock drills across all our locations. These activities are designed to prepare our workforce for emergency situations while continually reinforcing safe work practices.

x) **Periodic 5S and Safety Audits:** Through regular audits based on the 5S methodology—Sort, Set in Order, Shine, Standardize, sustain—and comprehensive safety evaluations, we actively assess and improve our safety standards organization-wide. Clean and Green campuses, with demarcations for building and roads.

xi) **Robust Permit to Work (PTW) System:** We have instituted an effective PTW system to ensure that all hazardous operations are meticulously authorized, monitored, and executed under controlled conditions.

xii) **The company's premises are well marked with signs and awareness symbols.**

Through these proactive measures, Jain Irrigation reaffirms its unwavering commitment to the welfare of everyone associated with our organization. Our dedication to preserving a secure, healthy, and productive work environment is not only a reflection of our core values but also a crucial enabler of our sustainable progress.

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

	FY 2024-25 (Current Financial Year)			FY 2023-24 (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	-	-	-	-	-	-
Health & Safety	-	-	-	-	-	-

14) Assessments for the year:

	% Of 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

- None

Leadership Indicators

1) Does the entity extend any life insurance or any compensatory package in the event of death of

(A) Employees (Y/N): Yes

(B) Workers (Y/N): Yes

In case of any death occurring either employee or worker the company provides extended support and helps the family of the affected. These are done through various measures, taking care of the education of the expired employees or workers, replacement of employees with the family member of the individual irrespective of the place and reason of fatality.

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

The Company has ensured that all outstanding statutory bills for previous billing periods have been fully settled pursuant to the relevant regulatory requirements. Additionally, we have established robust monitoring and payment protocols to guarantee that all statutory payments for the upcoming month will be executed promptly and in strict accordance with the prescribed timelines.

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 are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)	FY 2024-25 (Current Financial Year)"	FY 2023-24 (Previous Financial Year)"
Employees	-	-	-	-
Workers	-	-	-	-

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, for continuation of career after retirement, Jains provide job opportunities to specific sectors.

Security of campuses, hiring of ex-servicemen for the same.

5) Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed [13]
Health and safety practices	4.37 %
Working Conditions	4.37 %

As part of its commitment to sustainable sourcing and responsible value chain management, JFFFL has implemented a robust procurement framework that ensures direct sourcing from farmers under verified sustainability protocols. The company's Jain Farm Sustainability and Responsible Sourcing Program incorporates certifications such as JAIN GAP (Good Agricultural Practices), SAI-FSA (Farm Sustainability Assessment), UEBT (Union for Ethical BioTrade), Rainforest Alliance, and the Unilever Sustainable Agriculture Code (USAC). This approach not only enhances traceability and transparency but also significantly contributes to reducing the environmental footprint of raw material procurement. These sustainable sourcing initiatives are instrumental in promoting regenerative agriculture, supporting smallholder farmer resilience, and delivering climate-smart outcomes across the supply chain.

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.

- None



FARMERS, OUR KEY STAKEHOLDERS AND VALUE CHAIN PARTNERS :

A glimpse from Krushi Mahotsav 2024-25, where they observed modern agri-tech demonstrations by Jain experts.

[13] 40.22 % of JFFFL suppliers are assessed for Health & Safety as part of service PO processing (service vendors only), and 40.22% are evaluated for working conditions under sustainable sourcing programs (limited to mango, onion, and turmeric farmers).

PRINCIPLE 4: Businesses should respect the interests of and be responsive to all its stakeholders

At JISL, we recognize that our long-term sustainability and business resilience are deeply interwoven with the interests and well-being of our diverse stakeholder groups. We have institutionalized a robust, dynamic, and inclusive stakeholder engagement process. This approach ensures that the voices of all relevant stakeholders internal and external are systematically identified, heard, and meaningfully integrated into our strategic and operational decision making. Our stakeholder engagement framework not only enhances transparency and accountability but also reinforces our commitment to equitable value creation, responsible business conduct, and inclusive growth.

Essential Indicator

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

At JISL, the engagement with key stakeholder groups is a continuous, strategic, and deeply integrated aspect of our business approach, rooted in our core values of inclusive growth and sustainable value creation. Recognizing that the long-term success and resilience of our organization are inherently linked to the well-being and interests of our stakeholders, we employ a structured yet adaptive process.

The process involves the following steps:

a) Stakeholder Mapping and Categorization:

We begin by mapping all individuals, communities, institutions, and entities that are directly or indirectly impacted by our operations or have the potential to influence our business. Stakeholders are classified based on their level of influence, interest, and dependency on our operations. This includes both internal and external stakeholders.

b) Departmental Inputs and Cross-functional Collaboration:

Inputs are taken from various departments such as sales, procurement, legal, HR, sustainability, and operations to identify stakeholders relevant to each business vertical and geography. This ensures a comprehensive view of stakeholder relationships across the company's global footprint.

c) Materiality Assessment and Priority Alignment:

Stakeholders are further prioritized based on their relevance to our environmental, social, and governance (ESG) goals. Materiality assessments, stakeholder surveys, and third-party consultations help refine this prioritization, ensuring that the most material issues and stakeholder concerns are addressed.

d) Continuous Review and Engagement:

The stakeholder list is not static. It is reviewed regularly through feedback mechanisms, community interactions, audits, grievance redressal systems, and evolving industry and regulatory landscapes. This enables us to adapt to emerging issues and maintain meaningful stakeholder engagement.

This process ensures a comprehensive assessment of stakeholders based on their relevance to our operations, the influence they hold, and their expectations from the organization.

Through this approach, we have identified the following key stakeholder groups:



KEY STAKEHOLDERS

We engage with these stakeholders regularly through multi-channel platforms such as meetings, surveys, and feedback sessions. These platforms are used to gather inputs on a wide range of economic, environmental, and social issues relevant to our business.

This continuous two-way dialogue enables us to:

- **Understand stakeholder concerns and aspirations:** By actively listening to our stakeholders, we gain critical insights into their needs, expectations, and the challenges they face. This allows us to remain responsive and relevant in a dynamic environment.
- **Enhance transparency and build trust:** Open and ongoing communication fosters a sense of inclusion and accountability. It reassures stakeholders that their voices are heard and considered in our decision-making processes.
- **Anticipate risks and identify opportunities:** Early feedback from stakeholders helps us proactively address potential risks, regulatory shifts, and community sensitivities. Simultaneously, it uncovers collaborative opportunities for innovation, market expansion, and social impact.
- **Co-create sustainable solutions:** Engaging stakeholders, particularly those at the grassroots level such as farmers, village communities, and NGOs, enables us to co-develop solutions that are not only effective but also culturally and locally appropriate.
- **Ensure continuous improvement:** Stakeholder feedback becomes a key input in refining our processes, products, and sustainability strategies, helping us drive operational excellence and improved service delivery.
- **Strengthen long-term relationships:** Regular engagement builds credibility and loyalty, creating a resilient support network that contributes to business continuity and shared value creation.
- **Align our ESG priorities with real-world needs:** Through this dialogue, we are able to ground our environmental, social, and governance commitments in the lived realities of our stakeholders, thereby enhancing the relevance and impact of our sustainability initiatives.By aligning our stakeholder engagement processes with the needs and expectations of these groups, we ensure that our business decisions are informed, inclusive, and responsive to all relevant voices in our ecosystem.

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
Associates/ Employees	No	Meetings, Emails, Notice Board, Harmony Portal, Employee feedback, Employee survey.	Monthly or Daily As needed	Addressing workplace concerns, sharing business and work updates, performance feedback, grievance redressal, training and development initiatives.
Investors /Shareholders	No	AGM, Emails, Newspaper, Advertisement, Website, Notice Board, Other	Quarterly and as and when need arises	Disclosing Quarterly/ Half Yearly/ Yearly Results, sending Annual Reports and Notice for General Meetings
Farmer	No	Community Meetings, On-site visits, KrushiTeerth Magazine, Pamphlets, Annual Hi-tech Krushi Mahotsav, News, Blogs, Advertisements, WhatsApp groups	Regular or Seasonal	Sharing of agri-technology solutions, irrigation support, addressing crop-specific queries, product demonstrations, and training sessions, Giving monthly update by KrushiTeerth, Krushi Mahotsav offering hands-on exposure to hi-tech agriculture, smart irrigation, and modern farming practices. With interactive sessions, crop demonstrations.
Contract Farmers	No	Direct Meetings, Field Officers, SMS, Pamphlets	Regular or Seasonal	Monitoring crop cycles, quality control, input planning, assurance on buyback terms, technical support.
Supplier	No	Emails, Purchase Meetings, one-on-one meetings if required	Annually or As needed	Quality expectations, delivery timelines, vendor evaluation, sustainability requirements, and compliance, address specific queries, Capacity Building training.

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
Dealer	No	Dealer Meets, Emails, Phone calls, WhatsApp, Advertisement	Monthly or quarterly	Sales performance, customer feedback, inventory and credit policies, training on new products.
Contractor	No	Contract Meetings, Emails, On-site instructions	Project based or Periodic	Work planning, safety compliance, timelines, and performance expectations.
NGOs	No	Community Meetings, Emails, CSR Events	Bi-annually or As per project	Collaboration on CSR initiatives like education, water conservation, sanitation, and health projects.
Village Communities	No	Community Meetings, Local Events	quarterly or As per CSR schedule	Rural development programs, water management, livelihood initiatives, infrastructure development, and awareness sessions, We engage directly and through our foundations, including the Bhavarlal and Kantabai Jain Multipurpose Foundation (BKJMF) and the Gandhi Research Foundation (GRF). C
Academia	No	Seminars, Webinars, Research Collaborations, Email	Quarterly or As per MOU	R&D collaboration, internship programs, technical projects, knowledge sharing.
Banking & Government Institutions	No	Meetings, Reports, Compliance Filings, Email, Official websites.	Quarterly or as per regulation	Regulatory compliance, financial reporting, subsidies & schemes, sustainability disclosures, and business facilitation.

Leadership Indicator

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.**

At JISL, stakeholder consultation on economic, environmental, and social topics is a continuous, structured process that integrates both direct and delegated engagement mechanisms. While day-to-day consultations are conducted by specialized internal teams, feedback from these engagements is systematically escalated to the senior leadership and Board through formal channels.

Aspect	Details
Consultation Process	Stakeholder engagement is integrated into our operational framework. Multiple dedicated teams; such as the CSR Team, Extension Team, Contract Farming Team, Personnel & HR Team, PR & IR Teams, and others—engage regularly with key stakeholder groups. These engagements focus on collecting feedback, understanding concerns, and incorporating suggestions on economic, environmental, and social matters.
Delegated Engagement	While the Board does not directly engage with stakeholders in most cases, the respective functional teams handle consultations. Feedback collected from these engagements both routine and issue-specifics compiled and analysed by the respective departments. The insights are then summarized and reported to senior management and Board-level committees through internal review meetings, quarterly business updates, and annual sustainability reporting.
Formal Feedback Mechanism to Board	- Quarterly Management Reviews and Annual Board Reviews include updates on stakeholder feedback and material issues.
	- Insights from stakeholder consultations—such as materiality assessments, training outcomes, farmer interactions, supplier meetings, and CSR reviews—are included in Sustainability Disclosures (BRSR) and presented to the Board.
	- The Investor Relations (IR) team communicates shareholder concerns directly to senior leadership and the Board during earnings calls and AGMs.

Aspect	Details
Key Engagement Platforms	Regular and structured engagement activities include:
	- Farmer Meetings, Awareness Programs, Krushi Mahotsav
	- Supplier & Dealer Meetings, Community Events, CSR Programs
	- Employee feedback platforms (e.g., Harmony Portal)
	- Investor meetings, AGMs, Quarterly Financial Calls
	- Government/Regulatory consultations via reports and compliance filings"
Material Topics Identified	Feedback from stakeholders has helped identify and prioritize key issues such as:
	- Climate change and GHG emissions
	- Product safety and customer satisfaction
	- Labour management and human rights
	- Community development and CSR
	- Renewable energy, natural resource management, waste management, etc.
	These topics form the basis of Board-level strategic discussions on sustainability and responsible business practices."

The Board of Jain Irrigation Systems Ltd. remains informed and responsive to stakeholder concerns through a well-established, multi-level feedback process. While operational consultations are delegated, structured reporting and periodic reviews ensure that the Board remains fully aligned with economic, environmental, and social priorities emerging from stakeholder interactions. This governance approach supports responsible decision-making.

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

Yes, stakeholder consultation is actively used at JISL to support the identification and management of both environmental and social topics. The feedback gathered from key stakeholder groups including farmers, employees, suppliers, communities, NGOs, academia, and regulatory bodies is systematically analyzed and incorporated into the Company's policies, sustainability priorities, and operational improvements.

Instances Where Stakeholder Input Was Incorporated:

Stakeholder Group	Topic Raised	Response / Action Taken by JISL
Farmers & Contract Farmers	Need for water-use efficiency and sustainable farming practices	Developed and expanded training programs on micro-irrigation and precision farming through Extension Teams; introduced crop-specific schedules and promoted JAINGAP (Good Agricultural Practices).
Village Communities & NGOs	Demand for improved sanitation, water access, and livelihoods in rural areas	Implemented CSR projects focusing on clean drinking water systems, sanitation, and livelihood enhancement programs through BKJMF and GRF foundations in 35+ villages, with expansion plans to reach over 150 villages.
Suppliers	Interest in sustainability standards, packaging waste management	Introduced supplier assessment, training [14] and capacity building sessions to align vendors with sustainability goals initiated collaborative efforts on reducing packaging waste and optimizing logistics for carbon footprint reduction.
Academia and Researchers	Suggestions on environmental research collaboration and knowledge exchange	Increased tie-ups for joint research on climate-resilient crops and water-efficient practices-initiated student training programs and knowledge-sharing platforms with agriculture universities.
Investors & Shareholders	Expectations on sustainability disclosures, ESG transparency	Improved sustainability disclosures under BRSR and integrated key material topics such as GHG emissions, waste management, and product safety into public reporting aligned activities with national and international ESG benchmarks.

Stakeholder consultations serve as a critical input for Jain Irrigation's sustainability strategy. The insights gained are not only used to identify material environmental and social topics, but also shape the design and delivery of programs and policy adjustments, ensuring alignment with stakeholder expectations and long-term business responsibility goals.

[14] Supplier training is limited to farmers supplying farm produce directly to JFFFL.

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

At JISL, addressing the needs of marginalized and vulnerable communities is not merely a statutory compliance activity but a core value embedded in its CSR philosophy. While numerous CSR interventions support sustainable community development, certain flagship initiatives like Snehachi Shidori and Anubhuti English Medium School stand out in their targeted impact on vulnerable segments of society. These projects exemplify how JISL engages meaningfully with at-risk groups and delivers structured support through need-based, long-term programs.

The Future Agriculture Leaders of India (FALI) program.

Launched by Jain Irrigation in partnership with Enterprise Solution to Poverty (ESP), USA, and other corporate leaders embodies a transformative vision for cultivating agricultural leadership among rural youth. Anchored in Jain Irrigation's core values of sustainability, innovation, and inclusive growth, FALI engages over 8,000 students from 8th and 9th grades across Maharashtra and Gujarat, nurturing their understanding of modern agriculture and entrepreneurial thinking. Through a structured, interactive curriculum that includes classroom learning, field visits, business plan development, innovation contests, and leadership training, FALI empowers students to think critically, solve real-world challenges, and connect with industry experts. In its fifth year, the program expanded across 100 government aided rural schools in 17 districts, facilitating 910 field visits, 350 expert-led sessions, and multiple conventions. The IGNITE innovation contest garnered over 700 student entries, while more than 4,000 business plans and 478 working models emerged from school-level competitions. Fourteen standout innovations and a business plan were selected for presentation at the prestigious Rural Innovators Start-Up Conclave (RISC) by the Ministry of Rural Development. FALI not only reinforces Jain Irrigation's commitment to sustainable development and poverty alleviation through education, but also sows the seeds for a resilient, future-ready agriculture ecosystem led by informed and visionary youth.

Anubhuti English Medium School – Empowering Through Education

Catering to children from the most deprived backgrounds, Anubhuti English Medium School is a sanctuary for holistic learning and development. The school offers free-of-cost education, covering not just academics but also nutrition, health care, sports, and emotional support. It fosters creativity, instills discipline, and nurtures the potential of students who would otherwise have limited or no access to quality education. Anubhuti's inclusive educational framework ensures that these children are not left behind and that they grow into self-reliant, empowered individuals who can participate meaningfully in society.

Snehachi Shidori – Nourishing Dignity Through Compassion

The "Snehachi Shidori" initiative was launched to address food insecurity among the urban poor, particularly during and after the COVID-19 pandemic. It was designed with empathy at its core to serve daily meals to patients, migrants, laborers, and families in distress in Jalgaon city. The project ensures that no individual, regardless of socioeconomic status, goes to sleep hungry. By distributing fresh, nutritious, and hygienically prepared food with a high degree of quality control and safety, this initiative directly responds to the most fundamental human need—food security. Moreover, its consistent and sustained operations for an extended period reflect JISL's deep-rooted engagement with marginalized populations and its commitment to their wellbeing.

Additional Engagements Reflecting Inclusive Development

- Kantai Netralaya extends free eye care services to rural and urban poor, conducting eye screenings and surgeries to prevent avoidable blindness. The initiative covers transport, treatment, follow ups, and post surgical care, thus removing financial and logistical barriers to access.
- Gandhi Research Foundation supports rural tribal communities through entrepreneurship training (e.g., mushroom cultivation, honeybee farming, solar charkha), literacy programs, and health campaigns. These actions uplift economically and socially disadvantaged groups by enhancing livelihoods and ensuring basic health and education services.
- Jain Sports Academy provides sports infrastructure and coaching to youth from rural areas, enabling them to pursue athletic talent irrespective of economic background. Camps and tournaments are specially designed to include young players from underprivileged communities.
- Swachhanjali Cleanliness Initiative empowers employees across all levels to contribute to community cleanliness and public hygiene, including efforts in areas around major facilities that are often inhabited by marginalized families.

Through these multi dimensional engagements, JISL not only listens to the voices of the underserved but also integrates their feedback into sustained action. Whether it's food, education, healthcare, employment, or empowerment, JISL's CSR strategy ensures that development reaches those who need it most effectively addressing systemic vulnerabilities and fostering inclusive growth.

PRINCIPLE 5 Businesses should respect and promote human rights

At JISL, we recognize that the respect for and protection of human rights form the cornerstone of responsible and sustainable business conduct. As part of our commitment to inclusive growth and ethical governance, we embed human rights considerations across our operations, value chain, and stakeholder engagements. We are guided by the belief that every individual deserves to be treated with dignity, fairness, and respect, regardless of their role or association with our organization. Our approach aligns with national regulations as well as international human rights standards, ensuring that our business practices contribute positively to the well-being of all stakeholders.

At the heart of our Responsible Business model is an unwavering commitment to upholding and promoting human dignity. Our Human Resources practices, as articulated in our HR Manual, are anchored in globally recognized human rights frameworks, including the Universal Declaration of Human Rights, the International Labour Organization's Declaration on Fundamental Principles and Rights at Work, and the United Nations Guiding Principles on Business and Human Rights.

At JISL, we uphold the fundamental belief that respect for human rights is intrinsic to responsible business conduct. Our commitment extends across the entire employee lifecycle from recruitment to retirement ensuring that every individual is treated with dignity, fairness, and equality. We maintain the highest standards of human rights protection, reinforced by a strict zero-tolerance policy towards all forms of harassment, discrimination, forced labour, and child labour.

To institutionalize this commitment, we have established robust grievance redressal mechanisms, including the Harmony Portal, an internally accessible platform that empowers employees to voice their concerns freely. Additionally, dedicated committees such as the Grievance Redressal Committee ensures timely and impartial resolution of all grievances, fostering a culture of trust and accountability within the organization.

Over the decades, JISL has consistently maintained a clean track record with zero reported incidents related to human rights violations, including those pertaining to child labour, forced labour, discrimination, and harassment. We are proud to follow a non-discriminatory wage policy [15] and actively promote diversity and inclusion across our operations. Our workforce includes persons from diverse backgrounds, including members of the persons with disabilities. Our facilities are designed to be accessible, ensuring that individuals with different abilities can navigate and thrive in our workplace.

Recognizing the importance of awareness and education, we conduct regular human rights training programs for all employees, cultivating a shared understanding of our ethical obligations. Furthermore, we extend our human rights due diligence beyond the company by rigorously assessing our value chain partners for compliance with internationally accepted human rights norms before initiating any business engagements.

At JISL, our unwavering focus on upholding and promoting human rights reflects not only in our policies but in the day-to-day experiences of our people, reaffirming our role as a socially responsible and ethically driven organization.

Essential Indicators

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

Category	FY 2024-25 Current Financial Year			FY 2023-24 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	2,442	299	12.24%	2,459	81	3.29%
Other than Permanent	5	0	0.00%	0	0	0.00%
Total Employees	**2447**	**299**	**12.22%**	**2,459**	**81**	**3.29%**
Workers						
Permanent	6,555	21	0.32%	5,886	69	1.17%
Other than Permanent	3,278	0	0.00%	2,624	0	0.00%
Total Workers	**9,833**	**21**	**0.21%**	**8,510**	**69**	**0.81%**

[15] This is part of our HR Policy and Manuals

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

Category	2024-25					FY 2023-24				
	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	2,442	-	-	2,442	100%	2,464	-	-	2,464	100%
Male	2,328	-	-	2,328	100%	2,351	-	-	2,351	100%
Female	114	-	-	114	100%	113	-	-	113	100%
Other than Permanent	5	-	-	5	100%	-	-	-	-	-
Male	5	-	-	5	100%	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
Workers										
Permanent	6,555			6,555	100%	5,889	-		5,889	100%
Male	6,029	-	-	6,029	100%	5,398	-	-	5,398	100%
Female	526	-	-	526	100%	491	-	-	491	100%
Other than Permanent	3,278	2,708	82.61%	570	17.39%	601	601	100.0%	-	100%
Male	1,917	1,409	73.50%	508	26.50%	386	386	100.0%	-	100%
Female	1,361	1,299	95.44%	62	4.56%	215	215	100.0%	-	100%

3) Details of salary/remuneration/wages

a) Median remuneration/wages:

	Male		Female	
	Number	Median remuneration/ salary/wages of respective category – something is wrong with the data	Number	Median remuneration/ salary/wages of respective category
BOD [16]	13	1,890,000	2	1,480,000
KMP	2	13,377,132	0	-
Employees other than BOD & KMP	2321	46,976.10	114	34,883.10
Workers	6029	26,437.10	526	19,407.55

Note: For remuneration of BoD and KMP only JISL company is considered.

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

	FY 2024-25 (Current Financial Year)	PY 2023-24 (Previous Financial Year)
Gross wages paid to females as % of total wages	4.30%	3.94%

Note: The values are recalculated for FY 2023-24.

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 organization has designated a focal point to address human rights impacts or issues caused or contributed to by the business. The Head of Human Resources (HR Head) serves as the key individual responsible for overseeing the integration of human rights principles across business operations.

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

All Associates have access to our Harmony Portal, a dedicated internal platform designed to ensure transparent, accessible, and efficient grievance management. Associates can log in to the portal to raise any concerns or grievances they may have. The portal can be accessed at https://www.jains.com/harmony/home.php.

To further strengthen our grievance redressal framework, the organization has established a Grievance Redressal Committee, which is responsible for the timely investigation and resolution of general complaints raised by associates.

The Grievance Redressal Committee functions independently to ensure that all concerns are resolved with fairness, integrity, and without fear of retaliation.

[16] For remuneration of BoD and KMP only JISL company is considered.

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

	FY 2024-25 (Current Financial Year)			PY 2023-24 (Previous Financial Year)		
	Filled during the year	Pending resolution at the end of the year	remarks	Filled during the year	Pending resolution at the end of the year	remarks
Sexual harassment	-	-	None	-	-	None
Discrimination at workplace	-	-	None	-	-	None
child labour	-	-	None	-	-	None
forced labour	-	-	None	-	-	None
wages	-	-	None	-	-	None
Other human rights related issues	-	-	None	-	-	None

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

	FY 2024-25 (Current Financial Year)	PY 2023-24 (Previous Financial Year)
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	-	-
Complaints on POSH as a % of female employees / workers	-	-
Complaints on POSH upheld	-	-

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

The Company is fully committed to ensuring that no associate who raises a harassment concern faces any form of retaliation or adverse consequence. Every effort is made to safeguard the rights and dignity of complainants and witnesses throughout the investigation process. The Company guarantees that victims or witnesses will not be subjected to victimization, discrimination, or any form of reprisal for reporting incidents of sexual harassment. It is the responsibility of the Head of the Personnel and Human Resources Department at each respective location to ensure strict compliance with this commitment. To this end, our Policy for Prevention of Sexual Harassment at Workplace includes specific provisions under Section X of the Policy: Protection to Complainant/Victim, which states that:

- The Company is committed to ensuring that no associate who brings forward a harassment concern is subject to any form of reprisal.
- Any form of retaliation against the complainant or witnesses is strictly prohibited and will invite disciplinary action.
- Measures are in place to ensure that victims or witnesses are not discriminated against or subjected to hostile work environments as a result of their participation in the complaint process.

  Additionally, confidentiality of the complainant's identity is maintained throughout the investigation process as outlined in Section VIII: Confidentiality, thereby protecting the individual from social or professional repercussions.

  Moreover, if anyone abuses the complaint mechanism maliciously, such as by filing false complaints with deliberate intent, disciplinary action is taken as a deterrent, ensuring fairness for all parties involved.

  In addition, the Company is committed to promoting a safe, transparent, and ethical work environment. To uphold this commitment, several robust mechanisms are in place to protect complainants and prevent any adverse consequences arising from the act of reporting a grievance or violation. The key measures include:

  i) The establishment of dedicated internal forums such as the Works Committee, Ethics Counsellor and the Audit Committee, which provide a secure and supportive framework for associates to voice concerns without apprehension.

  ii. A well-defined Vigil Mechanism, encouraging employees and stakeholders to report concerns related to human rights violations, ethical misconduct, or any form of grievance in a confidential and secure manner.

  iii. Multiple accessible channels for reporting, including designated email addresses and contact points, ensure that the grievance process is approachable, non-intimidating, and inclusive.
- The Vigil Mechanism Policy is available for reference at the following link: https://www.primeinfobase.in/z_JISLJALEQS/files/WHISTLE_BLOWER_POLICY.pdf
- You may refer to the full policy on Prevention of sexual harassment at workplace here: https://www.primeinfobase.in/z_JISLJALEQS/files/Policy_for_Prevention_of_Sexual_Harassment_at_workplace.pdf
- These mechanisms prevent adverse consequences to the complainant in discrimination and harassment cases and foster a safe and supportive workplace where all associates feel empowered to report any incident of harassment or discrimination without fear of retaliation.

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

Yes, human rights requirements form an integral part of our business agreements and contracts. The Service Purchase Order (PO) and Letter of Intent (LOI) explicitly outline clauses related to labour laws, health and safety, regulatory compliance, and age restrictions key components of our human rights framework. Service Partners are required to comply with all provisions of labour laws, including civil and statutory regulations at both state and central levels. They must also ensure the health and safety of their employees by providing appropriate training and necessary protective equipment. The employment of individuals below 18 years of age is strictly prohibited, reinforcing our commitment to preventing child labour. Additionally, Service Partners are mandated to obtain valid labour licenses and maintain workman compensation insurance to uphold the legal and fair treatment of workers. Clear obligations around indemnity and accountability for violations of labour laws further reinforce human rights protections..

10) Assessment for the year:

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

Note: All our plants and offices underwent comprehensive assessments as part of the annual evaluation process associated with the implementation of management systems as part of Integrated management system. These assessments were conducted either internally or by statutory authorities or by accredited third-party auditors to ensure compliance with key labor and human rights parameters.

These evaluations affirm our commitment to ethical labor practices, compliance with applicable laws, and alignment with international human rights standards.

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

So far, no significant risks or concerns have been reported from the assessments conducted under Question 10. However, as a proactive measure, representatives from the Personnel and Human Resources Department regularly engage in informal one-on-one discussions with employees to identify any underlying issues that may not surface during formal assessments.

These ongoing interactions help us maintain an open and safe work environment and act as an early-warning mechanism to detect and address potential concerns at an early stage, even before they escalate into formal complaints. As of now, no corrective actions have been required, but continuous monitoring and employee engagement remain key elements of our risk mitigation strategy.

Leadership Indicator

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

At JISL, while we have not received any formal human rights grievances or complaints in recent years, our commitment to proactively upholding human rights has led us to continually strengthen and evolve our internal systems and processes. As part of this ongoing commitment, we have introduced and enhanced several business processes to ensure a respectful, inclusive, and rights-focused work environment.

One such key modification has been the integration and enhancement of the "Harmony Portal", a centralized digital grievance redressal platform accessible to all associates. While originally designed to handle general grievances, the system has been further strengthened to allow employees to report concerns specifically related to human rights issues, including discrimination, harassment, forced labour, or any unethical practices—confidentially and without fear of retaliation.

Additionally, to reinforce employee protection mechanisms, the Company has:

- Expanded the role of the Grievance Redressal Committee to explicitly include oversight on human rights-related concerns.
- Strengthened awareness initiatives across locations to educate associates about their rights and available redressal channels.
- Enhanced collaboration between the Personnel and Human Resources Department, and the Health and Safety Committee to regularly assess workplace practices through a human rights lens.

Further, our POSH Policy was reviewed to include stronger safeguards for complainants and stricter confidentiality controls. This step was informed by our commitment to aligning internal procedures with international best practices in human rights protection.

Though the absence of human rights grievances reflects positively on our culture, we treat it as a responsibility to ensure that preventive systems remain effective and responsive. These process improvements are aligned with our values of transparency, fairness, and dignity at work.

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

At JISL, human rights due-diligence is an integral part of the overall risk and compliance management framework. While there is no separate or formal human rights due-diligence process currently in place, the Company ensures coverage of human rights aspects through multiple established mechanisms. Legal compliance related to human rights is evaluated during statutory audits conducted under applicable laws such as the Factories Act. Additionally, these aspects are reviewed as part of the implemented management systems (e.g., ISO standards) and during customer-led audits or assessments. An independent verification of compliance with human rights-related legal requirements is also carried out through these audits, ensuring key elements of human rights due-diligence are addressed indirectly.

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?

JISL is committed to creating an inclusive and accessible environment for all individuals, including differently abled visitors, in line with the provisions of the Rights of Persons with Disabilities Act, 2016.

To ensure ease of access and comfort, the Company has implemented several infrastructure features across its premises:

- Ramp facilities for wheelchair access at key entry and exit points.
- Availability of wheelchairs to support mobility within the premises.
- Specialised toilet and urinal facilities designed for differently abled individuals.
- Dedicated special canteen arrangements to cater to specific dietary and accessibility needs.
- Comfortable and accessible seating arrangements in public and waiting areas.

These facilities reflect our ongoing commitment to providing a barrier-free and respectful workplace and visitor experience for everyone.

4) Details on assessment of value chain partners: (100% to all but need to confirm) atin sir will confirm this - JFFL we got Pending from (JISL)

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual harassment	4.37%
Discrimination at workplace	4.37%
Child labour	4.37%
Forced/involuntary labour	4.37%
wages	4.37%
Others-please specify	

As part of its commitment to sustainable sourcing and responsible value chain management, JFFFL has implemented a robust procurement framework that ensures direct sourcing from farmers under verified sustainability protocols. The company's Jain Farm Sustainability and Responsible Sourcing Program incorporates certifications such as JAIN GAP (Good Agricultural Practices), SAI-FSA (Farm Sustainability Assessment), UEBT (Union for Ethical BioTrade), Rainforest Alliance, and the Unilever Sustainable Agriculture Code (USAC). This approach not only enhances traceability and transparency but also significantly contributes to reducing the environmental footprint of raw material procurement. These sustainable sourcing initiatives are instrumental in promoting regenerative agriculture, supporting smallholder farmer resilience, and delivering climate-smart outcomes across the supply chain.

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

- None

PRINCIPLE 6: Businesses should respect and make efforts to protect and restore the environment

From JISL's perspective, protecting and restoring the environment isn't merely a regulatory requirement, it's a core element of our sustainable business philosophy. We believe that responsible use of natural resources and proactive environmental stewardship are essential for building resilient communities and thriving ecosystems.

Our approach is holistic. By integrating advanced micro irrigation systems with renewable energy solutions, we not only conserve water but also contribute directly to the replenishment of local water bodies and groundwater recharge. We continuously invest in innovative technologies that reduce carbon emissions and minimize waste, ensuring that our industrial activities align with nature's cycles.

Our sustainability initiatives have significantly boosted our operational efficiency and environmental stewardship; the trees in the JISL and JFFFL campuses are sequestering an estimated 16,558 metric tons of carbon annually.

Jain Hills was once a barren 1,500-acre stretch of thorny scrub, but over the past 30 years we've used simple soil and water conservation methods—like rainwater harvesting, watershed management, and tree planting—to turn it into a thriving, healthy ecosystem alongside our factory operations. Today, 382 animal species and 418 plant species, including 21 endangered or threatened ones protected by IUCN and national law, call Jain Hills home. Artificial forests, orchards, and steady water sources have also attracted resident and migratory birds, mammals, reptiles, and insects. To keep this momentum, we've distributed thousands of native saplings across Jalgaon and planted 75,000 seed balls in public areas around 22 villages on World Environment Day, World Forest Day, World Wildlife Week, and throughout the year.

Essential Indicators

1) Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format:

Parameter	FY 2024-25	FY 2023-24
From renewable sources		
Total electricity consumption (A)	29,174,738	32,698,958
Total fuel consumption (B)	154,138,000	-
Energy consumption through other sources (C)	-	-
Total energy consumed from renewable sources (A+B+C)	**183,312,738**	**32,698,958**
From non-renewable sources		
Total electricity consumption (D)	553,906,969	552,773,678
Total fuel consumption (E) [17]	1,081,643,514	1,222,433,288
Energy consumption through other sources (F)		
Total energy consumed from non- renewable sources (D+E+F)	**1,635,550,483**	**1,775,206,966**
Total energy consumed (A+B+C+D+E+F)	**1,818,863,222**	**1,807,905,924**
(Total energy consumed / Revenue from operations)"	**0.046**	**0.047**
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	**0.959**	**1.047**
Energy intensity in terms of physical output Energy intensity (optional)- the relevant metric may be selected by the entity	**9513**	**7,139**

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.

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.

- Entity's operations don't fall under PAT scheme.

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

Parameter	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	225,733	192,627
(ii) Groundwater	319,613	332,046
(iii) Third party water	3,909	7,541
(iv) Seawater / desalinated water	-	-

[17] Editorial corrections have been considered for FY2023-24 data for Principle 6

Parameter	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
(v) Others	943	988
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	**5,768,312**	**533,201**
Total volume of water consumption (in kilolitres)	**6,317,294**	**6,157,250**
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)	0.0001612	0.0001611
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operation adjusted for PPP)	0.00333	0.00357
Water intensity in terms of physical output	33.04	24.315

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.

4) Provide the following details related to water discharged:

Parameter	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(ii) To Groundwater		
- No treatment	-	0.5
- 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 – Secondary Treatment	27,019	23,485
(v) Others		
- No treatment	-	-
- With treatment – Secondary [18]	356,668.16	698,170.75
Total water discharged (in kilolitres)	**383,687.16**	**721,656.25**

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

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

- 63.63 % i.e. 7 of the 11 operational plants are ZLD plants.

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

Parameter	unit	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
NOx	MT	65.17	59.3
SOx	MT	53.06	93.43
Particulate matter (PM)	MT	167.39	187.58
Persistent organic pollutants (POP)	-	-	-
Volatile organic compounds (VOC)	-	0.10	0.10
Hazardous air pollutants (HAP)	-	-	-
Others – please specify	-	-	-

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.

[18] Treated water is reused for irrigation purpose

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

Parameter	Unit	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	121,804	99,988
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	111,859	109,480
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)		0.000006	0.0000055
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)		0.0001232	0.0001215
Total Scope 1 and Scope 2 emission intensity in termsof physical output		1.222	0.828

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.

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

Sr. No.	Projects	Additional information if any	Emission reductions and removals (tco2-eq)
1)	Renewable Energy Projects - a) 8.5 MW Solar Power Generation, and Roof Top Solar on the Roof of Various Buildings in Plant Project b) 1.67 MW bio gas plant	-	5,892
2)	Afforestation Program in the Company Facilities	-	18,701

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

Parameter	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Total Waste generated (in metric tonnes)		
Plastic waste (A)	902.36	988.71
E-waste (B)	0.99	0.89
Bio-medical waste (C)	0.02	0.02
Construction and demolition waste (D)	-	-
Battery waste (E)	1.25	8.35
Radioactive waste (F)	-	-
Other Hazardous waste. Please specify, if any. (G)	8.00	16.60
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	24,652.30	32,687.30
Total (A+B + C + D + E + F + G + H)	**25,564.90**	**33,701.90**
Waste intensity per rupee of turnover (Total waste generated/ Revenue from operations)	0.00000065	0.00000088
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	0.00001348	0.00001952
Waste intensity in terms of physical output	0.134	0.133

Parameter	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
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	5570.923	15553.62
(ii) Re-used	18,368	16,578
(iii) Other recovery operations	-	-
Total	**23938.498**	**32131.203**
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	1,624.60	1,568.10
(ii) Landfilling	1	2.2
(iii) Other disposal operations	1.1	0.22
Total	**1,626.4**	**1,570.50**

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.

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.

a) **Solid Waste Management:** Solid waste generated at each facility is systematically segregated by type—such as paper, plastic, and metal—and stored in designated, clearly labelled bins.

Each type of waste is initially evaluated for in-house reuse; where such reuse is not feasible, the waste is sold to an authorized waste recycler in accordance with the applicable state norms.

b) **Waste Disposal:** The segregation process allows for the organized dispatch of waste. Scrap waste is sent to approved scrap yards for disposal. Hazardous waste, with the exception of used oil, is directed to the designated Common Hazardous Waste Treatment, Storage, and Disposal Facility (CHWTSDF), namely MEPL, while used oil and other non-hazardous waste are sold to authorized recyclers.

c) **Bio waste:** Process waste from each plant is systematically collected using tractor trolleys and transported to the biogas facility for further treatment. Additionally, process waste from the fruit plant undergoes specialized treatment to produce biogas, while all process waste is ultimately converted into organic manure through an efficient composting process. This integrated approach not only enhances our resource recovery but also reinforces our commitment to sustainable waste management practices.

d) **Wastewater Treatment:** Wastewater generated from the plants is directed to a dedicated Effluent Treatment Plant (ETP) for appropriate treatment, after which it is repurposed for gardening purposes.

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:

- Not Applicable. None of our offices are in or around ecologically sensitive areas

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

In accordance with applicable laws, including India's Environmental Impact Assessment (EIA) notification 2006, the nature and type of our operations do not necessitate an Environmental Impact Assessment for our projects. Therefore, no EIA has been undertaken during the current financial year.

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

JISL and JFFFL are fully compliant with all applicable environmental laws and regulations in India. Each of our operational locations has obtained the requisite Consent to Establish and Consent to Operate under the Water (Prevention and Control of Pollution) Act and the Air (Prevention and Control of Pollution) Act. Compliance with these regulatory consents is diligently managed through our robust Environmental Management System, which is aligned with the globally recognized ISO 14001:2015 standard. There are no non compliances.

Leadership Indicators

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

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

i) Name of the area: JISL Alwar

ii) Nature of operations: Plastic Products

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

Parameter	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	-	-
(iii) Third party water	3,909	7,541
(iv) Seawater / desalinated water	-	-
(v) Others	943	988.00
Total volume of water withdrawal (in kilolitres)	4,852	8,529
Total volume of water consumption (in kilolitres)	4,852	8,529
Water intensity per rupee of turnover (Water consumed / turnover)	0.000000123	0.000000223
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(ii) (ii) Into Groundwater		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iii) Into 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 kiloliters)	-	-

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

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

Parameter	Unit	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous FinancialYear)
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	1,945,137	797,096
Total Scope 3 emissions per rupee of turnover		0.000049645	0.000021

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 limited assurance has been applied and under process by TUV India Private Limited.

Note-1: FY 24-25 Scope-3 Emissions include Category 1, 2, 3, 4, 5, 6, 7, 8, 9, 13, 14, and 15; These are based on emission factors sourced from Ecoinvent database version 3.10.

Note-2: FY 23-24 Scope -3 Emissions include Category 1, 2, 3, 5, 6 & 7

Note-3: The scope-3 values are based on third party database sources of emissions factors. These emissions are subject to change if any change / update occurs in these emission factors / emission factor sources.

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

Not Applicable. None of the company's operations or offices are located in or around ecologically sensitive areas such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, or coastal regulation zones.

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:**

Sr. No.	Initiative Undertaken	Details of Initiatives	Outcome of the initiative
1)	Bio-Composting	Organic process waste (organic residues from production and canteen) is collected, shredded, and co-composted in insulated windrows under controlled temperature and moisture regimes.	1) Diverted 18,367.57 tons of organic waste to reuse. 2) By using natural compost, soil health increased."
2)	Rain water harvesting	Installation of roof-top and surface-runoff capture systems at all plant sites, equipped with sedimentation tanks and recharge wells to channel water into aquifers.	Total - 118 acres of area is recharged by 9 recharge pits installed in the company premises
3)	Renewable energy source (Solar Power Generation, Bio gas and other energy sources)	Deployment of grid-tied solar PV arrays on factory rooftops and open land, with total installed capacity of 8.5 MW and, Installation of Bio-gas plant of 1.67 MW	5892 tCO2 eq sequestered by use of renewable energy source
4)	Business and Biodiversity Synergy	Jain Hills was once a dry, 1,500-acre land with very little vegetation. Over the last 30 years, it has been transformed through rainwater harvesting, plantation, and watershed work.	JISL has regularly assessed biodiversity. From 284 species in 2013, the count has grown to 800 today, showing strong conservation progress

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

This is part of our EHS and EMS emergency plan. Link - .https://www.primeinfobase.in/Pages/JISLJALEQS_POLICY.aspx?value=3cYDU7170mvM600MSHCcMw==

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**

NA

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

Up to 4.37 % of the value chain partners are assessed for impacts on environmental impacts by the volume of business done. This is as part of the sustainable sourcing certifications implemented by JFFFL at their end. Moreover, the company emphasises their value chain partners to obtain ISO 14001 certification.As part of its commitment to sustainable sourcing and responsible value chain management, Jain Farm Fresh Foods Ltd. (JFFFL) has implemented a robust procurement framework that ensures direct sourcing from farmers under verified sustainability protocols. The company's Jain Farm Sustainability and Responsible Sourcing Program incorporates certifications such as JAIN GAP (Good Agricultural Practices), SAI-FSA (Farm Sustainability Assessment), UEBT (Union for Ethical BioTrade), Rainforest Alliance, and the Unilever Sustainable Agriculture Code (USAC). This approach not only enhances traceability and transparency but also significantly contributes to reducing the environmental footprint of raw material procurement. These sustainable sourcing initiatives are instrumental in promoting regenerative agriculture, supporting smallholder farmer resilience, and delivering climate-smart outcomes across the supply chain.

8) **How many Green Credits have been generated or procured:**

a) By the listed entity : NIL

b) By the top ten (in terms of values purchases and sales, respectively) value chain partners:

Currently, JISL has not generated or procured any carbon credits. We will report this matrix from FY 2025-26 onwards.

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

At JISL, we believe that responsible and transparent engagement in public and regulatory policy is integral to shaping a sustainable and inclusive future. Guided by the principles of ethical advocacy, we ensure that our policy influence efforts are aligned with the broader goals of environmental stewardship, agricultural innovation, and socio-economic well-being.

Our approach to public policy engagement is rooted in collaboration with key trade and industry bodies at national and international levels. Through our active participation in platforms such as the Confederation of Indian Industry (CII), FICCI, ASSOCHAM, and various global forums, we contribute to the development of forward-looking policies that promote efficient irrigation, climate-smart agriculture, sustainable water solutions, and responsible plastic use.

We are committed to upholding high standards of integrity and transparency in all our advocacy efforts. All such engagements are overseen by the Corporate Governance Committee of our Board, ensuring strategic alignment with our corporate values and long-term sustainability objectives. Notably, JISL has maintained a clean record, with no instances of anti-competitive behaviour or adverse regulatory findings, further demonstrating our commitment to ethical business conduct in all spheres of influence.

Essential Indicators

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

- The Company is affiliated with the following 10 (Ten) trade and industry chambers / associations.

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.

S.N	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1)	Confederation of Indian Industry (CII)	National
2)	The Plastic Export Promotion Council (Plexcouncil), Mumbai	National
3)	EEPC India	National
4)	American Society of Agriculture & Biological Engineers, USA	International
5)	Indian Commission of Irrigation & Drainage (ICID), Delhi	National
6)	International Chamber of Commerce	National
7)	Bombay Chamber of Commerce & Industry, Mumbai	State
8)	Projects Export Promotion Council of India, Delhi	National
9)	All India Associations of Industry	National
10)	American Society of Agricultural and Biological Engineers(ASABE)	International

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.

There have been no issues related to anti-competitive conduct by the Company based on adverse orders from regulatory authorities.

Name of Authority	Brief of the case	Corrective actions taken
	Not Applicable	

Leadership Indicator

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

At JISL we are steadfast in our commitment to advancing sustainable development through co-creation and collaborative engagement. Our advocacy efforts are strategically aligned to create meaningful societal value across our business ecosystem and the broader community.

We adopt a proactive and purpose-driven approach to public policy advocacy—not only to represent industry interests, but also to promote inclusive, equitable, and forward-looking practices that foster environmental stewardship, agricultural innovation, and social well-being.

To this end, we actively engage with premier industry and multilateral platforms, ensuring our voice contributes to shaping progressive policies and frameworks. Our affiliations include the United Nations Framework Convention on Climate Change (UNFCCC), The Energy and Resources Institute – Business Council for Sustainable Development (TERI-BCSD), Water Footprint Network, Creating Shared Value (CSV) Platform, Confederation of Indian Industry (CII) Environmental

Committee, Bombay Chamber of Commerce and Industry (BCCI) Sustainability Committee, ASSOCHAM Agriculture Committee, Bombay Chamber of Commerce, and the Federation of Indian Chambers of Commerce and Industry (FICCI).

These engagements enable us to remain at the forefront of sustainability discourse while advocating for policies that support resilient agriculture, efficient water use, and inclusive economic growth.

Sr. No.	Public advocated	Method for such advocacy	whether information available in public domain	Frequency of review by board	Web Link
1)	Efficient Irrigation	Participation through various industry associations (e.g., CII, FICCI, ASSOCHAM) and in government-led initiatives such as Pradhan Mantri Krishi Sinchayee Yojana (PMKSY); active engagement in international forums such as G20.	No	These initiatives align with the company's core corporate strategy and its vision of creating shared value across the agri-food value chain. They are overseen by the Corporate Governance Committee of the Board, which convenes at least annually.	Not Applicable
2)	Climate Smart Agriculture Solutions	Advocacy through industry platforms (e.g., CII, FICCI, ASSOCHAM) and participation in international forums such as the International Water Summit.	No	Aligned with the company's strategy of promoting sustainable agriculture practices. Oversight is provided by the Corporate Governance Committee, which meets at least once a year.	Not Applicable
3)	Sustainable Water Solutions	Engagement through industry bodies (e.g., CII, FICCI, ASSOCHAM) and representation at international platforms such as the International Water Summit.	No	These efforts reflect the company's focus on improving water efficiency within the agri-food value chain. Governance and review are handled by the Board's Corporate Governance Committee, meeting annually.	Not Applicable
4)	Plastics for Sustainable Development	Representation through industry associations (e.g., CII, FICCI, ASSOCHAM) and participation in international forums such as the Vinyl Summit and Plastic Manufacturers Association events.	No	Consistent with the company's vision for sustainable infrastructure and responsible use of plastic. Monitored and reviewed by the Corporate Governance Committee of the Board annually.	Not Applicable


Pied Kingfisher

BIODIVERSITY PROTECTION AT JAIN :

Vibrant birds thriving in our watershed and afforested areas.


Black Redstart

PRINCIPLE 8 : Businesses should promote inclusive growth and equitable development

Promoting inclusive growth and equitable development is not just a business strategy, it's a way of doing business at Jain.. Our core mission is to empower smallholder farmers by providing innovative micro irrigation solutions that enhance productivity and drive socio economic progress. We invest in comprehensive training programs and capacity building initiatives so that even the smallest farmers can access modern technology and fair financial opportunities. By forging equitable partnerships and nurturing an inclusive ecosystem, we ensure that benefits including improved incomes, better market access, and sustainable practices are shared broadly across the community.

Essential Indicators

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

   - 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:**

   No, rehabilitation or resettlement is being undertaken by an entity.

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

   The company has a grievance redressal mechanism, which is well said under CSR, Code of Conduct, and the Human Rights policies of the company. This mechanism includes all the stakeholders, employees and workers, and the community as well. The grievances committee is led and monitored by the HR dept. head and the records are maintained in the grievances register.

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

	FY 2024-25 Current Financial Year	FY 2023-24 Previous Financial Year
Directly sourced from MSMEs/ small producers	29.78 %	15.99 %
Directly from within and neighboring districts	63.92 %	74.12 %

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 2024-25 Current Financial Year	FY 2023-24 Previous Financial Year
Rural	57.03 %	57.70 %
Semi-urban	8.56 %	8.22 %
Urban	33.63 %	33.26 %
Metropolitan	0.77 %	0.82 %

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):**

   - NA

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

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

Note: CSR expenditures have not occurred in aspirational districts.

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

   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:**

   Trades marked available and no benefits were derived.

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

- Not applicable

6) Details of beneficiaries of CSR Project:

S. No.	State	District	Amount spent (In INR)
1	Maharashtra	Jalgaon	51.39 Mn

A Glimpse of Social Projects

Snehachi Shidori

In response to the COVID-19 pandemic, Jain Irrigation Systems Limited (JISL) launched the Snehachi Shidori program to address urgent food needs. The initiative proved highly successful, initially providing meals to 11,000 individuals at its peak. Currently, the program continues to support approximately 400 people daily, offering a lunch packet consisting of 4 rotis, curry, and masala rice, with additional sweets distributed on special occasions.

Food packets distrubuted under Snehachi Shidori Program FY 2024-25

S.N.	Month	Food Packets distributed per Month
1	April	18,000
2	May	18,600
3	June	16,800
4	July	17,380
5	August	21,880
6	September	18,700
7	October	18,960
8	November	18,000
9	December	20,200
10	January	21,700
11	February	18,200
12	March	21,600
	Total	**2,30,020**

Snehachi Shidori Program Total up to 31 March 2025

Total 40,00,000 +

Jain Sports Academy

Established in 1995, the Jain Sports Academy is dedicated to nurturing sporting talent in the region. The academy provides free, high-quality coaching and state-of-the-art infrastructure to selected athletes. Over the years, it has become one of Maharashtra's premier training centers, with many of its trainees participating in state and national competitions. Each year, the academy trains around 170 athletes.

Training Areas : Cricket , Basketball, Football, Badminton, Taekwondo, Chess, Carrom

Impact Created by JAIN Sport Acdemy Total up to 31 March 2025

Category	Total Players Trained
Male	865
Female	220
Total	**1085**

Representation of Players	Number
State level	230
National Level	85
International Level	8
Total	**323**

No. of Awards Won by Academy at National Level	at International Level
8	2

No. of Sports Events Organised & Sponsored by Academy	Events Sponsored by JISL alone
35	13

Category	Total no. Players Registered for Summer Camp
Male	12500
Female	625
Total	**13125**

Awards Received

- Caroom World Championship
- Senior National Caroom World Championship
- National Para-Swimming Championship
- International Ranking Tournament
- Senior State Taekwondo Championship
- Senior National Taekwondo Championship
- National Championship of Badminton
- Ranji Trophy
- National Badminton Championship
- State Senior Badminton Championship
- Khelo India Youth Games

Kantai Netralay

JISL's healthcare CSR efforts include support for Kantai Netralay, an eye care hospital focused on making Jalgaon a cataract-free district. The hospital offers free eye screenings, particularly for the elderly and children, and is equipped with modern technology and staffed by highly qualified doctors. As the only multispecialty eye hospital in the area, it specializes in pediatric eye surgeries, including cataract and squint procedures. Last fiscal year, Kantai Netralay performed 1,163 free surgeries and held 180 outreach camps, including 60 free pediatric procedures. To date, the hospital has served over 300,000 patients and conducted 12,000 free surgeries, all under JISL's CSR initiative.

Impact Created by Kantai Netralaya - 31 March 2025

Annual OPDs	Annual Paid Surgeries	No. of Free Surgeries	Paediatric Surgeries	No. of Village Benefitted from Outreach Programs & Camps	No. of Camp Organised	No. of Patients Treated in Camps	Medical Staff	
							Doctors	Paramedical staff
35000 plus	3700 plus	600 plus	200 plus	3000 plus	300 plus	15000 plus	6	20

Note : Kantai Netralaya is the rank Second hospital to execute highest Paediatric surgeries in the Maharashtra State

Anubhuti English Medium School

Founded in 2011 by our honorable founder chairman, Mr. Bhavarlal Jain, Anubhuti English Medium School offers free education from Class I to Class X to 540 underprivileged children in Jalgaon. The school provides tuition, uniforms, books, and daily nutritional snacks, with an annual expenditure of approximately `45,000 to `50,000 per student. Initially starting with 180 students, the school now emphasizes both academics and extracurricular activities, including sports in collaboration with the Jain Sports Academy, and organizes educational fairs led by the students to develop their entrepreneurial skills.

Impact Created by Anubhuti School - 31 March 2025

Student Strength		Student Teacher Ratio	Total Awards won by students 2024-25					
Boys	Girls		Drama	Dance	Sports	Painting / Drawing	Essay Writing	Singing Competition
496	411	12.5	39	108	118	55	3	29

Name of Awards won by Student (Prestigious only)	Current position of Alumini of Anubhuti School	Students Category	Category of their Parents Occupations
• State Level Nobel Science Award - (Given by Nobel Foundation & College of Engg. & Tech. Bambhori.)	• Student at VJTI - Mumbai	• C1 - Absolute Destitute	• Unskilled Labour
• Winner for "Decoration" in 19th "Rajya Balnatya Spardha" organised by Cultural department of Maharashtra Govt	• Student BHMS at Govt. Medical college Jalgaon	• C2 - Absolute Destitute (Single Parent)	• Domestic Helper / Maid
• Gold Medal for District Level Riffle Shooting Competition organised by Sports Dept. (Govt. of Maharashtra)	• Student at Pune University Lalit Kala Kendra	• C3 - Economically Backwards (Girl)	• Civil Work labour
• First Prize for Cultural Program arranged by N.C.C. Batalian at University Jalgaon & Also qualified for Divisional Level and Participated in State Level Program.	• Studying Physiotherapy, Godavari College, Jalgaon	• C4 - Economically Backwards (Boy)	• Farm Labours
• Silver Medal for State Level Martial Art Competition conducted at Solapur.	• Student of Diploma at Pune University's Engineering College		• Coolie
• Silver and Gold Medal respectively in National level Martial Art competition conducted in Goa State			• Barber
• Selection for state level kho-kho competition held by sports department at Ratnagiri.			• Street Vendor
			• Daily Wager

Special Mention : 17 Ex-Students of Anubhuti English Medium School Participated in Cultural Presentation on Rajpath on Occasion of Republic Day in 2021 & Presented Group Dance infront of Prime Minister & Other honorable Guests.

Afforestation Program

JISL has actively engaged in afforestation efforts, contributing to multiple plantation drives across the region. Over the past 20 years, the program has donated approximately 20,000 plants, including local varieties such as Neem, Ponga, and Bael, to schools, colleges, and municipal spaces. The initiative also provides free plants and technical guidance for effective management using irrigation technologies.

Ba-Bapu 150 Project by GRF

In 2019, to mark the 150th birth anniversaries of Mahatma Gandhi and Kasturba Gandhi, Gandhi Research Foundation and JISL launched the Ba-Bapu150 initiative. This extensive rural transformation program targets 150 underdeveloped villages across 14 Indian states, focusing on Sustainable Agriculture, Rural Entrepreneurship, Water Conservation, Sanitation, and Value Education.

Impact Created by Ba-Bapu 150 Project of GRF up to 31 March 2025

A) Dairy & Animal Husbandry

Activity	No of Households Covered	Location
Animal Husbandry	28	Chopda
	110	Dhanora, Shirsoli & other
Total	**138**	



B) Mushroom Cultivation

No. of Woman	Average Income per Woman (INR/ Year)
25	36,000

C) Khadi Yarn Spinning

No. of Machine	No. of Workers Provided with Employement	Production (ton / year)
44	26	18.15

D) Education

No. of School Kitchen Garden Program Implemented	Youth Training Camp		
	No. of Participants	No. of Villages Covered in Training	No. of Youth Training Camp
4	2438	19	50

E) Health & Sanitation

Health Camps		Clean Drinking water facility	Solar Water Pump units Distributed
Total no. of Camps Organized	No. of Villages Covered	No. of Water Tanks Distributed	No. of Villages
87	22	117	20









F) Watershed Development

No. of Projects	Number of Villages Covered	Created Water Storage (Million litres)
11	10	240.8

Water Shaft (for underground recharging)

No. of Total Shafts	No. of Farmlands Benefitted	No. of Villages Covered
10	225 acres	4

The Future Agriculture Leaders of India (FALI) Project

The Future Agriculture Leaders of India (FALI), launched by Jain Irrigation with ESP (USA) and other partners, nurtures rural youth in modern agriculture and entrepreneurship. Engaging 8,000+ students across Maharashtra and Gujarat, the program blends classroom learning, field visits, business plans, innovation contests, and leadership training. In five years, it has reached 100 schools, generated 4,000+ business plans, 478 models, and showcased innovations at national platforms .

Impact Created by Future Agriculture Leaders of India up to 31 March 2025

Category	Total no. of Students
8th Std.Students	24000
9th Std. Students	24000
Total	**48000**

Total no. of Schools Covered
180

Category	Total no of Educators
Maharashtra	135
Gujarat	34
Madhya Pradesh	4
Total	**173**

Category	Total no of Districts
Maharashtra	21
Gujarat	5
Madhya Pradesh	2
Total	**28**

Category	Total no of Educators / Trainers
BSc. Graduate	76
MSc.Graduate	91
Total	**167**

Total no of Companies which supports FALI
14

Current position of Alumni of FALI
About 50% of FALI alumni from the first four years are directly involved in modern agriculture or agro enterprise, 17% full time and 33% while pursuing higher education
Over 90% of FALI alumni from the first four years have completed 12 standard, and secondary school
66% of these are pursuing higher education, with over half studying engineering, science or agriculture, all skills needed to transform Indian agriculture.



Category	Total no.of Events
Interactive classroom sessions	Class 8th - Total 31,752 sessions on agronomy, animal science, agri-tech, food science and agribusiness
	Class 9th - Total 31,668 sessions on agronomy, animal science, agri-tech, food science and agribusiness
Trips	13,593 field trips to agri research centres, processing plants, progressive nursery, farm equipment centres, financial institutions etc
Practicums	30,597 on floral biology, pest id, water holding, seed germination. spraying precautions, drip irrigation, food processing, milk testing, proper handling of livestock, consumer surveys, marketing, growing high value crops in the shade-net etc.
Business Plan Contests	31,624 FALI students participated in preparing over 15,812 Agri- Business plans
Innovation Contests	About 10,960 FALI students participated in preparing over 5,480 technology innovations in school-level Innovation Day Contests
Webinars	5,924 sessions with leading local practitioners and experts were held
Soil and milk testing week	More than 40,000 students have tested soil samples for macronutrients for over 15,000 farmers from over 1,000 villages. Students have provided the soil sample reports to the farmers.
Growing high value crops in the shade-net	Shade-net with drip irrigation is installed in all 180 schools. Students across 180 FALI-affiliated schools, equipped with shade-net facilities, successfully cultivated, harvested, and marketed high-value and exotic crops. The produce was utilized in various ways:
	- Some was used for mid-day meals, enhancing nutritional value
	- Some was packed and sold, generating income and entrepreneurial experience

Alumni Programs for post 12th FALI Alumni- FALI has an alumni base of 48,000 students	
Venture Funding	Over 100 applications, out of which top 15 ventures were presented to the Venture selection committee, top six ventures were selected for a funding of Rs. 50,000 and mentorship in 2023
Internship	1000 plus FALI alumni applied for these internships. About 160 alumni have interned since the beginning of the program in 2022
Scholarship	12 scholarships have been awarded to meritorious FALI alumni for higher education in agriculture since the start of the scholarship program in 2023

FALI Annual Convention
Nine Annual Conventions have been held since 2014. A total of 6,500 students plus 500 teachers and 300 company leaders have participated since 2014



Participants from the FALI Convention at Jain Hills engaged in agri-preneurial discussions with sector experts

PRINCIPLE 9 Businesses should engage with and provide value to their consumers in a responsible manner

At JISL engaging with and providing value to our consumers is central to our business philosophy. We don't just supply advanced micro-irrigation technologies, we build trusted relationships by ensuring our customers understand every aspect of our products. Through field demonstrations, consumer training workshops, and proactive digital outreach, we offer clear guidance on product usage, safety, and maintenance. This hands-on engagement enables farmers to make informed decisions, enhances product efficiency, and drives continuous innovation. By actively listening to consumer feedback and adapting our services, we ensure responsible, transparent, and lasting value for every stakeholder.

Essential Indicators

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

The company values input from all customers and actively solicits their feedback. All submitted comments are thoroughly reviewed, with valuable insights forwarded to the relevant departments for prompt action.

Customer value and satisfaction have been central to our corporate philosophy since inception. Our mission is to achieve sustainable growth through continuous innovation, delivering high quality products at competitive prices that ensure both market leadership and fair returns to all stakeholders.

To effectively engage with our customers, we have established a robust framework for addressing their concerns, which includes active extension initiatives such as unique farmers engagement initiative 'Krishi Mahotsav', Kisan Melas (Farmer Meets) and specialized awareness & training programs. In addition, regular workshops are conducted to educate our customers about our products and services, thereby enabling us to gather and act upon valuable feedback. Multiple channels, including dedicated customer service teams and online platforms, ensure that all complaints and suggestions are promptly recorded, reviewed, and addressed. Continuous monitoring and periodic evaluation help us identify recurring issues and drive ongoing improvements in our offerings.

By integrating these comprehensive mechanisms into our operations, we ensure that customer feedback is not only welcomed but also systematically acted upon, thus, maintaining high levels of customer satisfaction.

Detailed step wise processes can be shared with relevant stakeholders upon request.

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

	As a percentage of total turnover
Environmental and social parameters relevant to the product	100 % (as per applicable regulations and applicable national and international standards)
Safe and responsible usage	100 % of retail products
Recycling and/or safe disposal	100 % of retail products

3) Number of consumer complaints in respect of the following

	FY 2024-25 (Current Financial Year)		Remarks	FY 2023-24 (Previous Financial Year)		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Cyber-security	-	-	-	-	-	-
Delivery of essential services	-	-	-	-	-	-
Restrictive Trade Practices	-	-	-	-	-	-
Unfair Trade Practices	-	-	-	-	-	-
Other	-	-	-	-	-	-

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

	Number	Reason for calls
Voluntary recalls	-	-
Forced recalls	-	-

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 its own IT IMS manual along with its policy which is available on the company's Harmony portal and it is updated as per latest requirements. The policy can be accessed on the web link: https://www.jains.com/harmony/home.php

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.**

NA, No corrective actions were required.

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

a) Number of instances of data breaches

None

b) Percentage of data breaches involving personally identifiable information of customers

None

c) Impact, if any, of the data breaches

None

Leadership Indicators

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

The company's product can be accessed through the website and by reaching out to the marketing team of the company.

Weblinks: https://www.jains.com/PS/index.htm and http://www.jainfarmfresh.com/#

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

Each product is accompanied by comprehensive visual and written instructions detailing its proper usage and disposal, in full compliance with applicable national and international labelling standards. The packaging includes extensive safety guidelines to support consumer understanding and safe handling. In addition, our dedicated customer support panel is available to address any inquiries.

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

The company informs its users and interested parties through the newsletter's publication and other information through quarterly magazines and website updates.

Newsletter link: https://www.jains.com/Company/news/news.htm

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. 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)**

Yes, our company displays local legal requirements by providing comprehensive product information and adhering to all mandated labelling standards, including those under the Extended Producer Responsibility regulation and other national and international frameworks. Detailed instructions on safe usage, proper disposal, and environmental impact are prominently displayed, ensuring that consumers are well-informed. In addition, our systematic approach to gauging consumer satisfaction through regular surveys across key locations enables us to understand customer needs and implement targeted improvements. Our diverse product portfolio, including plastic pipes (e.g., PVC pipes and plastic sheets), irrigation equipment (such as sprinklers, drips, and rain guns), and agroprocessing products (like dehydrated onions, fruit puree, and spice products), feature detailed information on packaging or directly on the products. Furthermore, we actively collect and review customer feedback to continuously enhance our offerings and maintain full compliance with all applicable regulations.