JKP/SH/2026

6th August 2026

Electronic Filing

Department of Corporate Services/Listing BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Fort, Mumbai – 400 001 Scrip Code No. 532162	National Stock Exchange of India Ltd. "Exchange Plaza" Bandra-Kurla Complex, Bandra (E), Mumbai – 400 051 Symbol: JKPAPER Series : EQ

Dear Sir/Madam,

Re: Business Responsibility and Sustainability Report

Pursuant to Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the Company's Business Responsibility and Sustainability Report for the financial year 2025-26, which also forms part of the Annual Report 2025-26 of the Company in the format as specified by the Securities and Exchange Board of India.

Submitted for your kind reference and records.

Thanking you.

Yours faithfully,
For JK Paper Limited

Amar Singh Mehta

Digitally signed by Amar Singh Mehta
Date: 2026.08.06 12:42:43 +05'30'

(A.S. Mehta)
President & Director

Encl: a/a

Business Responsibility & Sustainability Report

SECTION A: GENERAL DISCLOSURES

I. DETAILS OF THE LISTED ENTITY

1	Corporate Identity Number (CIN) of the Listed Entity	L21010GJ1960PLC018099
2	Name of the Listed Entity	JK Paper Limited
3	Year of incorporation	1960
4	Registered office address	P. O. Central Pulp Mills - 394 660, Fort Songadh, District Tapi, Gujarat
5	Corporate address	Nehru House, 4 Bahadur Shah Zafar Marg, New Delhi-110002
6	E-mail	sharesjkpaper@jkmail.com
7	Telephone	011- 68201100
8	Website	www.jkpaper.com
9	Financial Year for which reporting is being done	1st April 2025 to 31st March 2026
10	Name of the Stock Exchange(s) where shares are listed	1. BSE Limited 2. National Stock Exchange of India Limited
11	Paid-up Capital	₹ 181.32 crore
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Shri A.S. Mehta E-mail: asmehta@jkmail.com Contact No: 011-68201100
13	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e., only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	Standalone basis
14	Name of assessment or assurance provider	Not Applicable
15	Type of assessment or assurance obtained	Not Applicable

II. PRODUCTS/SERVICES

16. Details of business activities (accounting for 90% of the entity's Turnover):

S. No.	Description of main activity	Description of business activity	% of turnover of the entity
1	'Paper and Packaging Products	Manufacturing and selling of Paper and Packaging boards including value added products viz. Copier, Bond, Security paper, Coated paper and Maplitho, Corrugated Box and Carton box	99%

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

S. No.	Product/Service	NIC Code	% of total Turnover contributed
1	Paper and Paperboard	1701	84.8%
2	Corrugated and Carton Boxes	1702	14.2%

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	12	4	16
International	-	-	-

19. Markets served by the entity:

a. Number of locations

Location	Number
National (No. of States & Union Territories)	29
International (No. of Countries)	55

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

5.2%

c. A brief on types of customers

The Company serves wide range of customers depending on the product category. Product wise details of customers are:

1. Cut pack (Office Paper, Bond and ledger) - Offices, Jobbers, Institutes, Students and Household.
2. Writing and Printing (Maplitho, WFPP) - Publishers, Printers, Institutes.
3. Coated and specialty - Publishers, Industry, Business and Catalogues.
4. Paperboard and cup stock - Pharma, FMCG, Electronics, Food and beverages, Quick service outlets.
5. Corrugated and Carton Boxes – Pharma, FMCG, Electronics, Food and beverages, Quick service outlets.

IV. EMPLOYEES

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

S. No	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
EMPLOYEES						
1.	Permanent (D)	2096	1972	94%	124	6%
2.	Other than Permanent (E)	10	8	80%	2	20%
3.	Total employees (D + E)	2106	1980	94%	126	6%
WORKERS						
4.	Permanent (F)	1629	1615	99%	14	1%
5.	Other than Permanent (G)	5897	5227	89%	670	11%
6.	Total workers (F + G)	7526	6842	91%	684	9%

b. Differently abled Employees and workers:

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

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B/A)
Board of Directors	10	2	20.00
Key Management Personnel*	4	-	-

Note: * Key Management Personnel includes two Executive Directors.

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

	FY 2025-26 (Turnover rate in current FY)			FY 2024-25 (Turnover rate in previous FY)			FY 2023-24 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	11.1%	37.1%	12.6%	9.0%	14.0%	9.3%	10.0%	14.0%	12.0%
Permanent Workers	6.0%	7.0%	6.5%	0.3%	-	0.3%	2.0%	-	2.0%

Note: FY 2025-26 details are post scheme of arrangement

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

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

S. No.	Name of the holding/subsidiary/associate companies/joint ventures (A)	Indicate whether holding/Subsidiary/ Associate/Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	Jaykaypur Infrastructure & Housing Ltd.	Subsidiary	100	No
2	Songadh Infrastructure & Housing Ltd.	Subsidiary	100	No
3	JK Paper International (Singapore) Pte. Ltd.	Subsidiary	100	No
4	JKPL Packaging Products Ltd.	Subsidiary	100	No
5	The Sirpur Paper Mills Ltd.	Subsidiary	100	No
6	Radheshyam Wellpack Private Limited	Subsidiary	80	No
7	Quadragen Vethealth Private Limited	Subsidiary	65	No
8	Borkar Packaging Private Limited	Subsidiary	71.96	No
9	Enviro Tech Ventures Private Limited (Formerly PSV Agro Products Private Limited)	Associate	31.12	No

Note: the above details are as on 31st March, 2026

VI. CSR DETAILS

24. CSR Details

i.	Whether CSR is applicable as per section 135 of Companies Act, 2013	Yes
ii.	Turnover (in ₹)	7037.19 crore
iii.	Net worth (in ₹)	4975.48 crore

VII. TRANSPARENCY AND DISCLOSURES COMPLIANCES

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) if Yes, then provide web-link for grievance redress policy	FY 2025-26			FY 2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes, a mechanism is in place to interact with community leaders to understand and address their concerns, if any	-	-		-	-	-
Investors (other than shareholders)	Yes, through emails and personal interaction				-	-	-
Shareholders	Yes, the Company has a dedicated email id wherein shareholders may lodge grievance/concern/query. A dedicated employee regularly keeps track of the emails received from the shareholders and promptly responds to them and ensures that the query/complaint is resolved to the satisfaction of the shareholder. All the complaints of shareholders received during a quarter, if any, and actions taken thereon are placed before a Board Level Committee. Further, Shareholders can register their grievances at (https://scores.sebi.gov.in/& https://smartodr.in/login) and also on web links of BSE (http://tiny.cc/m1l2vz) and NSE (http://tiny.cc/s1l2vz) for Arbitration.	-	-		1	-	-
Employees and workers	Yes, a mechanism is in place to address grievance/concern of employees. Vigil mechanism/ Whistle Blower Policy is placed at the website of the Company i.e. www.jkpaper.com				-	-	-
Customers	Yes Complaints registered/ addressed through SAP	938	897		978	955	-
Value Chain Partners	Yes, through emails and personal interaction	-	-		-	-	-

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

Please indicate material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, approach to adapt or mitigate the risk along-with its financial implications, as per the following format

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Talent Management, Attraction, Retention	O	This may enhance competence, skills and knowledge which is vital for organizational growth	1. Skill up gradation through continuous training program 2. Enhancing multi-tasking ability through planned inter & intra department job rotations 3. Mapping of Right Talent with Critical Position	Positive Implications
2	Raw material (wood)	R	Being a key raw material, reliable source of supply is essential.	1. Increase in % of departmental harvesting 2. Introduction of schemes to build long term relationship with farmers and to become preferred customer for farmers 3. Company provides assistance to farmer through its farm forestry plantation activities which make the Company wood and carbon positive.	Negative Implications
3	Business Ethics	R	This may influence the brand and trust of stakeholders	Code of Conduct, Monitoring Mechanism to ensure ethical conduct	Negative Implications
4	Regulatory Issues and Compliance	R	Non-compliance may affect the brand image and customer trust and engagement	Adherence to compliance monitoring system	Negative Implications
5	Reducing Carbon Footprint	O	Mitigates the effects of global climate change, improves energy efficiency, improves climate change impacts	Focus on renewable sources of energy, energy efficient equipment etc. to reduce carbon emissions.	Positive Implications

Note: FY2025-26 numbers are post scheme of arrangement

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.

P1	Businesses should conduct and govern themselves with integrity in a manner that is ethical, transparent and accountable
P2	Businesses should provide goods and services in a manner that is sustainable and safe
P3	Businesses should respect and promote the well-being of all employees, including those in their value chains
P4	Businesses should respect the interests of and be responsive towards all its stakeholders
P5	Businesses should respect and promote human rights
P6	Businesses should respect, protect and make efforts to restore the environment
P7	Businesses when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent
P8	Businesses should promote inclusive growth and equitable development
P9	Businesses should engage with and provide value to their consumers in a responsible manner

Disclosure Questions		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)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
(b)	Has the policy been approved by the Board? (Yes/No)*	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
(c)	Web Link of the Policies, if available	https://jkpaper.com/companys-policy/								
2	Whether the entity has translated the policy into procedures. (Yes/ No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3	Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4	Name of the national and international codes/certifications/ labels/standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	Most of the policies are aligned to various standards like: ISO 9001: 2015 (Quality Management System), ISO 14001: 2015 (Environment Management System), ISO 45001: 2018 (Occupational Health and Safety Management System), ISO 14064-1: 2018 (Green House Gas Emissions), BIS Certification, FSC COC (Chain of custody) and FSC Controlled wood.								
5	Specific commitments, goals and targets set by the entity with defined timelines, if any.	Goals and targets are set annually and specific commitments are set periodically. Specific sustainability targets have been identified and timelines for achieving carbon neutrality are being defined. We, at JK Paper pursue a Quality Journey. Our Mission statement, Manufacturing Excellence, specific long term & short-term goals are all approved by top management								
6	Performance of the entity against the specific commitments, goals and targets along with reasons in case the same are not met.	Performance of identified commitments/targets are reviewed periodically by the Senior Management in its Business Review meetings.								

* Policies not statutorily required to be approved by the Board are approved by Chairman & Managing Director/President Director.

GOVERNANCE, LEADERSHIP AND OVERSIGHT

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

The Company is committed to integrate environmental, social and governance (ESG) principles into its businesses to improve the quality of life of the communities to which it serves. The Company is also committed to conduct beneficial and fair business practices to the labour, human capital and to the community. It provides employees and business associates with working conditions that are clean, safe, healthy and fair.

The Company strives to be responsible and friendly neighbour in the communities in which it operates and contributes to their equitable and inclusive development. To deliver and achieve these commitments, the Company has a separate CSR Policy and Code of Conduct.

8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies)

Shri A.S. Mehta, President & Director (DIN: 00030694), under the supervision of Board of Directors and Committees thereof is responsible for implementation and oversight of the Business Responsibilities policy(ies).

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, matters relating to sustainability are discussed in Corporate Social Responsibility & Sustainability Committee of the Board and also in the Board meetings. Additionally, these matters are also discussed in Business Review Meetings.

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director/Committee of the Board/Any other Committee									Frequency (Annually/Half yearly/Quarterly/Any other – please specify								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	As a practice, Business Responsibility policies of the Company are reviewed periodically or on a need basis in Business Review meetings headed by Chairman & Managing Director/President & Director. During the assessment, the efficacy of the policies is reviewed and necessary changes to policies and procedures are implemented.																	
Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances	The Company is in compliance with the existing regulations as applicable. The Company has a Compliance Tool wherein respective Process Owners affirm statutory compliances and Process Heads approve the same. Quarterly report of which is submitted to the Audit Committee of Directors of the Company. Statutory Compliance Certificate on applicable laws is provided by the President & Director/Chief Finance Officer/Senior Vice President (Finance & Accounts)/Company Secretary to the Board of Directors.																	

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.

P1	P2	P3	P4	P5	P6	P7	P8	P9
Periodic review of the policies and their working is internally done by the Senior Management and wherever required support of external agency is taken.								

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

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

Section C: Principle Wise Performance Disclosure

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

PRINCIPLE 1

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

ESSENTIAL INDICATORS

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

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	-		-
Key Managerial Personnel	1	Total Quality Management (TQM)	100%
Employees other than BoD and KMPs	36	Business improvement topics covering P1, P2,P3, P4, P5, P8 and P9	80%
Workers	25	Training on Safety and Security.	65%

NOTE: 1. All constituents/all stakeholders have been sensitized towards the need for sustainable business.

2. To sync in with changing business dynamics, various operations/processes of the Company are being digitalized to eliminate the element of human involvement and human error.

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 Requirements) Regulations, 2015 and as disclosed on the entity's website):

Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/Fine	P1	The Assistant Commissioner (Mobile Squad) -4, Ghaziabad, Hapur, U.P	5,04,094	Due to minor defect in the E-way Bill	Yes
Penalty/Fine	P1	Superintendent of CGST & Central Excise Tapi, Gujarat	4,37,923	Towards claim of ineligible Input Tax Credit.	Yes
Penalty/Fine	P1	The State Tax Officer, Mobile Squad, Ahemadabad, Gujarat	6,28,843	Due to error in the vehicle number mentioned in the E-way bill.	Yes
Penalty/Fine	P1	The Assistant Commissioner of State Tax, Tamil Nadu	27,496	Towards claim of ineligible Input Tax Credit.	Yes
Penalty/Fine	P1	Assistant Commissioner of State Tax, Delhi	14,32,645	Demand towards claim of excess Input Tax Credit (ITC).	Yes
Penalty/Fine	P1	The Assistant Commissioner of State Tax, Uttar Pradesh	20,000	Towards claim of ineligible Input Tax Credit.	Yes
Penalty/Fine	P1	The Assistant Commissioner of State Tax, U.P	83,636	Due to short payment of Tax on alleged outward supplies	Yes
Penalty/Fine	P1	Superintendent CGST & Central Excise Tapi, Gujarat	1,05,251	Towards claim of ineligible Input Tax Credit.	Yes

Settlement	Nil
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	Nil			
Punishment				

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

Case Details	Name of the regulatory/enforcement agencies/judicial institutions
Details as provided in Question 2 above.	

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.

Yes, the Company has a Code of Conduct for its Directors and Senior Management and Corporate Ethics and Code of Conduct for employees. The Company's Code of Conduct policy provides a formal mechanism to employees to report their concerns about unethical behaviour, actual or suspected fraud or violation of the Company's Code of Conduct. In addition, the Company also has Whistle-blower Policy and Vigil Mechanism to provide a formal mechanism to the Directors, employees and other external stakeholders to report their concerns about unethical behaviour, actual or suspected fraud or violation of the Company's Code of Conduct. The Policy provides for adequate safeguards against victimization of employees who avail the mechanism. No personnel of the Company have been denied access to the Chairperson of the Audit Committee.

Web link of Code of Conduct for Directors and Senior Management is https://jkpaper.com/wp-content/uploads/2022/09/Code_of_Conduct-JKPL.pdf and Corporate Ethics and Code of Conduct for employees is available on the intranet.

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

	FY 2025-26	FY 2024-25
Directors	Nil	Nil
KMPs		
Employees		
Workers		

Note: FY 2025-26 details are post scheme of arrangement

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

	FY 2025-26		FY 2024-25	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	NA	Nil	NA
Number of complaints received in relation to issues of Conflict of Interest of the KMPs				

Note: FY 2025-26 details are post scheme of arrangement

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

Not Applicable

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

	FY 2025-26	FY 2024-25
Number of days of accounts payable	53	53

Note: FY 2025-26 details are post scheme of arrangement

9. Open-ness of business

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

Parameter	Metrics	FY 2025-26	FY 2024-25
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	68%	68%
	b. Number of trading houses where purchases are made from	1204	326
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	32%	38%
Concentration of Sales	a. Sales to dealers/distributors as % of total sales	89%	92%
	b. Number of dealers/distributors to whom sales are made	390	371
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/ distributors	30%	27%
Shares of RPTs in*	a. Purchases (Purchases with related parties/total purchases)	17%	21%
	b. Sales (Sales to related parties/Total Sales)	0.25%	0.45%
	c. Loans & advances (Loans & advances given to related parties/Total loans & advances)	22%	24%
	d. Investments (Investments in related parties/Total Investments made)	78%	87%

Note: FY 2025-26 details are post scheme of arrangement

LEADERSHIP INDICATORS

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

S.no	Total number of awareness programmes held	Topics/principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
1	8	Dealer portal management, product knowledge	80

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, every Director of the Company discloses his/her concern or interest in the Company or companies or body corporates or firms or other association of individuals and any change therein, annually or upon any change, which also includes the shareholding. Further, a declaration is also taken annually from the Directors under the Code of Conduct confirming that they will always act in the interest of the Company and ensure that any other business or personal association which they may have, does not involve any conflict of interest with the operations of the Company and their role therein. The Senior Management also affirms quarterly that they have not entered into any material, financial and commercial transactions, which may have a potential conflict with the interest of the Company at large. In the Board/Committee meetings, the Directors abstain from participating in the discussion and voting of items in which they are concerned or interested.

PRINCIPLE 2

BUSINESSES SHOULD PROVIDE GOODS AND SERVICES IN A MANNER THAT IS SUSTAINABLE AND SAFE

ESSENTIAL INDICATORS

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

	FY 2025-26	FY 2024-25	Details of improvements in environmental and social impacts
R&D	26.82%	38.27%	Revenue expenditures were primarily directed towards routine maintenance, procurement of critical spares and replacement of aging equipment to minimize operational downtime. These include: • Maintenance of essential lab and plant assets. • Replacement of conventional motors with energy-efficient IE3 models. • Upkeep and upgrades of plant utility items such as air conditioners, ceiling fans, and vacuum cleaners supporting operational environments. These initiatives are part of our broader strategy to integrate Energy and Water Conservation, Environmental Compliance, and Operational Excellence, thereby contributing to our ESG (Environmental, Social, and Governance) goals.
Capex	14.10%	26.16%	Aligned with our commitment to environmental sustainability, technological advancement, and operational efficiency. These investments have been directed towards enhancing product quality, process reliability, and environmental performance. We have made significant capital investments under the categories of Quality Control (QC), Laboratory Infrastructure, Water & Wastewater Treatment (STP), Energy Efficiency, and Internal Plant Logistics, which include: Installation of UV Visible Spectrophotometer, Analytical Balances, and Digital pH Meters to strengthen laboratory capabilities. Addition of electric autorickshaws for internal plant commuting, promoting green mobility and reducing carbon footprint.

Note: FY 2025-26 details are post scheme of arrangement

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

   Yes, the Company has a Sustainable Procurement Policy and the same is available on the website of the Company at https://jkpaper.com/

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

   57%

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)**

   Waste packaging plastic is collected, stored and disposed off through the contracting process.

   (b) **E-waste**

   All E-waste generated in-house is handed over to certified vendors for safe disposal.

   (c) **Hazardous waste**

   Collection, Storage, and disposal of hazardous waste is done as per GPCB, CCA guidelines to authorized vendors.

   (d) **other waste.**

   NA

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, EPR is applicable to JK Paper and we are registered under EPR. We have hired service provider who collects the equivalent volume of category-wise plastic from different zones as per the declared volume for the year. The service provider collects the plastic and recycles it on behalf of JK Paper. We have also filed our annual return of Producer, Brand owner & Importer for year 2025-26. Targets for year 2026-27 have already been finalized and uploaded on EPR portal and collections for this liability will be completed within stipulated time frame. Data of EPR is calculated based on the usage of plastic i.e. packing material used for packing Finished goods, plastic material received in mills as packing material used to pack the raw material, plastic received from imported parts of machinery or chemicals, plastic granules used by JK for polycoating of board etc.

LEADERSHIP INDICATORS

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

No

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.
Life cycle assessment is not initiated						

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.

Name of Product/Service	Description of the risk/concern	Action Taken
Not Applicable		

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

Indicate input material	Recycled or re-used input material to total material	
	FY 2025-26	FY 2024-25
Nil		

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

	FY 2025-26			FY 2024-25		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	-	1195	-	-	451.31	-
E-waste	-	11.64	-	-	13.71	-
Hazardous waste	247.91	97.35	3.515	261.76	66.79	12.56
Other waste (Fly ash, ETP sludge, NFL Reject, Salker sludge)	229835.31	-	51700.58	250894.17	-	35651

Note: FY 2025-26 details are post scheme of arrangement

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
Not Applicable	

PRINCIPLE 3

BUSINESSES SHOULD RESPECT AND PROMOTE THE WELL-BEING OF ALL EMPLOYEES, INCLUDING THOSE IN THEIR VALUE CHAINS

ESSENTIAL INDICATORS

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

Category	Total (A)	% of employees covered by									
		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	1972	1729	88%	1938	98%	0	0%	208	11%	82	4%
Female	124	95	78%	119	98%	122	100%	0	0%	9	7%
Total	**2096**	**1824**	**87%**	**2057**	**98%**	**122**	**6%**	**0**	**0%**	**91**	**4%**
Other than Permanent employees											
Male	8	8	100%	8	100%	0	0%	-	-	-	-
Female	2	2	100%	2	100%	2	100%	-	-	-	-
Total	**10**	**10**	**100%**	**10**	**100%**	**2**	**20%**	**-**	**-**	**-**	**-**

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

Category	Total (A)	% of workers covered by									
		Health insurance		Accident insurance		Maternity Benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent workers											
Male	1615	968	60%	1424	88%	0	0%	99	6%	299	19%
Female	14	14	100%	14	100%	14	100%	0	0%	0	0%
Total	**1629**	**982**	**60%**	**1438**	**88%**	**14**	**1%**	**99**	**6%**	**299**	**18%**
Other than Permanent workers											
Male	5227	2081	40%	4073	78%	0	NA	0	-	0	-
Female	670	283	42%	533	80%	533	80%	0	-	0	-
Total	**5897**	**2364**	**40%**	**4606**	**78%**	**533**	**-**	**-**	**-**	**-**	**-**

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

	FY 2025-26	FY 2024-25
Cost incurred on well- being measures as a % of total revenue of the Company	0.102%	0.079%

Note: FY 2025-26 details are post scheme of arrangement

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

Benefits	FY 2025-26			FY 2024-25		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100	100	Yes	100	100	Yes
Gratuity	100	100	Yes	100	100	Yes
ESI	2.6	16.7	Yes	2	7	Yes

Note: FY 2025-26 details are post scheme of arrangement

3. **Accessibility of workplaces**

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

Yes, most of the Company's working locations are accessible for differently abled employees and workers.

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 is committed to providing equal opportunity to all its employees and to all eligible applicants for employment. The Company's Code of Conduct endeavors to pursue healthy human resource policies without any discrimination on account of caste, religion or sex, promote meritocracy, uphold self-respect and human dignity. Web link of Company's Code of Conduct is as under:

https://www.jkpaper.com/pdf/code-of-conduct/Code_of_Conduct.pdf

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

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

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, the Company has an effective system of grievance redressal of its employees and workers, brief details of which are given below:

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	Yes Sampark, A grievance redressal forum is organized on the last Saturday of every month between 5-6 PM wherein the Top management of the plant remains present to listen/solve the grievances raised by any permanent employee. Employee/Worker - The grievances raised by the employees are registered and sent to the concerned HOD (under whose jurisdiction the grievance lies) once the action is taken and problem is solved same is informed to the complainant. If any action cannot be taken the same is also informed to the concerned employee giving the reasons for the inaction.
Other than Permanent Workers	Yes There is a Contract Grievance Cell to redress the Grievances of Contract labor. Grievance boxes are there in the plant from where the grievances are collected and a meeting is organized every fortnight, where all Contractors are present along with the Contractual manpower representative to redress the grievances. The meeting is coordinated by Sr. Manager (IR) of JK Paper.
Permanent Employees Other than Permanent Employees	Yes Monthly Forum: On receipt of any concern through email, letter, verbal, etc., it is registered Monthly forum which is headed by Plant Head, Commercial Head and Plant HR head. Any employee having any grievance whatsoever shall bring it to the notice of his superior during Internal Communication Meeting. Superior should approach the authority where the solution lies directly and should keep the employee informed about the action taken. In case no action is taken, he can approach Personnel Department Directly with his grievance recorded in the prescribed form. Personnel department takes appropriate action to resolve the grievance. In case, the employee does not get any reply from the Personnel Department within a month, he/she can refer the matter to the President & Director.

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

Category	FY 2025-26			FY 2024-25		
	Total employees/ workers in respective category (A)	No. of employees/ workers in respective category, who are part of association(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)
Total Permanent Employees	2096	0	0	1654	0	0
Male	1972	0	0	1568	0	0
Female	124	0	0	86	0	0
Total Permanent Workers	1629	1128	69%	1200	1106	90%
Male	1615	1125	70%	1193	1106	93%
Female	14	3	21%	7	0	

Note: FY 2025-26 details are post scheme of arrangement

8. Details of training given to employees and workers:

Category	FY 2025-26					FY 2024-25				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	1972	1561	79%	1433	73%	1568	1511	96	1170	75
Female	124	95	78%	93	76%	86	70	81	52	60
Total	**2096**	**1656**	**79%**	**1526**	**73%**	**1654**	**1581**	**96**	**1222**	**74**
Workers										
Male	1615	800	50%	702	43%	1193	1183	99	353	30
Female	14	8	57%	4	29%	7	5	71	3	43
Total	**1629**	**808**	**50%**	**706**	**43%**	**1200**	**1188**	**99**	**356**	**30**

Note: FY 2025-26 details are post scheme of arrangement

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	1972	1972	100%	1568	1560	99
Female	124	124	100%	86	84	98
Total	**2096**	**2096**	**100%**	**1654**	**1644**	**99**
Workers						
Male	1615	490	30%	1193	797	67
Female	14	11	79%	7	6	86
Total	**1629**	**501**	**31%**	**1200**	**803**	**67**

Note: FY 2025-26 details are post scheme of arrangement

10. Health and safety management system:

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

Yes, the Company has Occupational Health and Safety Management System which covers it's all manufacturing locations and Offices. ISO 45001:2018 is in place and periodically audited by DNV.

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

The Company has a process for Risk Management which is essential for preventing incidents, injuries, occupational disease, emergency control & prevention and business continuity. Considering the risks associated with operations and hazardous chemicals used, sites have deployed structured Hazard Assessment, Risk Assessment and Management Process - both qualitative and quantitative which are regularly reviewed and mitigation plans are put in place for high-risk areas. The process also considers roles and responsibilities, monitoring control measures, competency training and awareness of individuals associated with such activities. Formal risk assessment training has been provided as appropriate. For all activities including routine or non-routine (permit/project activities) hazards are identified by a trained cross-functional team and risk assessment and management is done through Hazard Identification and Risk Assessment/Job Safety Analysis/ Standard Operating Procedures. The Company has procedures for process safety and functional safety. Identified hazards and associated risks are addressed through operational control measures using hierarchy of control approach. On a day-to-day basis unsafe conditions and hazards are also identified by employees and reported. It is also extended to contractors working on sites to ensure their concerns are addressed. Each Work location has a Safety Committee which reviews the Safety Mechanism and cases of accidents and near miss incidents.

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

Yes, employees are encouraged to report near-miss incidents identified which are analysed and corrective actions are taken. All sites have specific procedure for reporting of work-related hazard, injuries, unsafe condition and unsafe act. For mitigation of work related hazards, various mechanisms are in place to receive feedback, monitor and take appropriate actions viz. Safety Patrol, Work Place inspections, Safety Audits, Safety Committee meetings, Mock Drills etc. Feedbacks/ Suggestions received, audit observations etc. are recorded and reviewed as part of continual improvement.

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

Yes, all employees are covered under health insurance scheme/ESI scheme. In addition, each manufacturing location has qualified medical staff wherein employees/workers including their family members can get medical treatment for non-occupation medical illness. The Company also has Ambulance facility for any medical emergency.

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

Safety Incident/Number	Category	FY 2025-26	FY 2024-25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.04	-
	Workers	0.04	1.43
Total recordable work-related injuries	Employees	-	-
	Workers	-	-
No. of fatalities	Employees	-	-
	Workers	-	-
High consequence work-related injury or ill-health (excluding fatalities)	Employees	-	-
	Workers	-	-

Note: FY 2025-26 details are post scheme of arrangement

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

Safety and health measures are being regularly monitored with the objective of providing safe and healthy workplace. Various mechanisms have been devised to monitor and get feedback on the prevalent systems and procedures viz. Safety Instruction are displayed at various sites at work places, Proactive monitoring through Safety tours, Safety Committee meetings, work place inspections and audits, mock drills etc., Recognitions & Awards for encouraging good safety practices, on the job safety training and reviewing of cases of accidents and near miss incidents by the Top Management wherein root cause analysis and comparative performance analysis are reviewed.

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

	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	NIL	NIL		NIL	NIL	
Health & Safety	NIL	NIL		NIL	NIL	

Note: FY 2025-26 details are post scheme of arrangement

14. Assessments for the year:

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

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

All incidents are investigated by cross-functional team. All critical factors involved in an incident are determined through root cause analysis & investigation. Corrective/Preventive actions are identified to prevent recurrence. The detailed investigation and root causes identified by cross-functional team are reviewed by the Senior Management. Learning from incident is further discussed in the Safety Committee meetings, to bring awareness and prevent recurrence of incidents. The closure of investigation action points are reviewed on a periodic basis. Learnings from investigation reports are also shared across all work locations for deployment of corrective actions to stop recurrence of such incidents.

LEADERSHIP INDICATORS

1. Does the entity extend any life insurance or any compensatory package in the event of death of (a) Employees (Y/N) (b) Workers (Y/N)

Yes, both employees and workers, are covered under Group Personal Accident Policy and Benevolent fund.

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 monitors remittance of statutory dues by value chain partners as part of processing their bills on a regular basis with periodic audits.

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

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

Note: FY 2025-26 details are post scheme of arrangement

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)**

No

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

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

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

Not Applicable as no audit was conducted during FY 2025-26.

PRINCIPLE 4

BUSINESSES SHOULD RESPECT THE INTERESTS OF AND BE RESPONSIVE TO ALL ITS STAKEHOLDERS

ESSENTIAL INDICATORS

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

The Company believes that an effective stakeholder engagement process is necessary for achieving its operational goals in a sustainable and inclusive manner. The Company has identified and mapped all concerned internal and external stakeholders. The Company has put in place systems and processes to identify, prioritize and address the needs and concerns of its stakeholders across all plant locations and other areas of its presence. Various mechanisms are in place for engagement with these stakeholders such as employee engagement study, customer satisfaction surveys, organizing plant visits for the suppliers, customers and other concerned stakeholders, dealers' meet and lenders' meet etc. There is also a dedicated email id for all stakeholders to engage with the Company.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly/others - please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees	No	Communication meetings, trainings, group discussions, email, intranet, newsletters	Regularly	Industry scenario, challenges/ issues, employee well-being, Grievance handling, career Development, health, safety and engagement activities

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly/others - please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Shareholders	No	Email, Meetings, investor/analyst meets, Newspaper, Website of the Company, Media releases, Publication of Financial Results, Annual Reports, intimations/filings with Stock exchanges and other Regulatory authorities	Regularly	Financial performance, Grievance redressal, Company updates with a view to keep them updated and obtaining their approval on corporate actions, where required
Vendors	No	Meetings	Need based, periodically	Quality, timely delivery and payments, ESG consideration (sustainability, safety checks, compliances, ethical behaviour), collaboration and digitalisation opportunities
Customers	No	Website, Meetings/visits, customer plant visits, focus group discussion, complaints management, emails	Regularly	Product quality and availability, responsiveness to needs, New Product development, feedback survey, complaint handling and Technical Services besides commercials.
Communities	Yes	Community meetings with local people, Public representatives, NGOs, Government Departments, etc.	Regularly	Education, community health, livelihood and sustainability and other CSR interventions.
Statutory bodies	No	Meetings/Interactions directly and through Industry forums	Need bases	Compliance, Industry concerns, Govt. expectations

LEADERSHIP INDICATORS

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

   The Company through its executives regularly interacts with its key stakeholders i.e., investors, customers, suppliers, employees, etc. Progress and concerns on key issues of Safety, Health, Environment and Sustainability is regularly updated to the Senior Management and is also reported to the Board where their inputs and guidance is required.

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, through various studies and interactions the Company engages with its stakeholders in terms of identifying and prioritizing the issues pertaining to economic, environmental and social topics.

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

   The Company has always consciously acted as a responsible organization and engages with the marginalized and vulnerable sections of society. Major channels are communities and other stakeholders nearby villagers benefiting through our CSR interventions. Engage with them continuously through need assessment and other methods of participation to understand their needs and impact of our interventions.

PRINCIPLE 5

BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS

ESSENTIAL INDICATORS

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. of employees/ workers covered (B)	% (B/A)	Total (C)	No. of employees/ workers covered (D)	% (D/C)
Employees						
Permanent	2096	2096	100	1654	1654	100
Other than permanent	10	10	100	12	12	100
Total Employees	**2106**	**2106**	**100**	**1666**	**1666**	**100**
Workers						
Permanent	1629	1629	100	1200	1200	100
Other than permanent	5897	5897	100	4686	4686	100
Total Workers	**7526**	**7526**	**100**	**5886**	**5886**	**100**

Note: FY 2025-26 details are post scheme of arrangement

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

Category	FY 2025-26					FY 2024-25				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent	2096	0		2096	100%	1654	-	-	1654	100
Male	1972	0		1972	100%	1568	-	-	1568	100
Female	124	0		124	100%	86	-	-	86	100
Other than permanent	10	0		10	100%	12	-	-	12	100
Male	8	0		8	100%	8	-	-	8	100
Female	2	0		2	100%	4	-	-	4	100
Workers										
Permanent	1629	0		1629	100%	1200	-	-	1200	100
Male	1615	0		1615	100%	1193	-	-	1193	100
Female	14	0		14	100%	7	-	-	7	100
Other than permanent	5897	2435	41%	3462	59%	4686	2475	53	2211	47
Male	5227	2181	42%	3046	58%	4393	2459	56	1934	44
Female	670	254	38%	416	62%	293	16	5	277	95

Note: FY 2025-26 details are post scheme of arrangement

3. **Details of remuneration/salary/wages:**

a. Median remuneration/wages

	Male		Female	
	Number	Median remuneration/salary/ wages of respective category	Number	Median remuneration/salary/ wages of respective category
Board of Directors (BoD)	8	20,02,500	2	17,80,000
Key Managerial Personnel (excluding Chairman & Managing Director and President & Director)	2	1,87,71,313	-	-
Employees other than BoD and KMP	1,972	8,39,436	124	7,00,991
Workers	1,615	4,26,108	14	2,67,480

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

	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wages	4%	4%

Note: FY 2025-26 details are post scheme of arrangement

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

Yes, the Company recognises, respects and reinforces 'Human Rights' and is also committed towards protection of such rights by creating a safe, secure and healthy working environment for all its employees/workers and other stakeholders. Senior Management is responsible for addressing human rights issues highlighted by Company's employees/workers and other stakeholders. The Company has also POSH policy and Internal Complaints Committee to redress the grievances raised by women employees/workers with respect to Sexual Harassment.

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

The Company has robust mechanism to address grievances related to human rights. Any issue pertaining to human rights by any employee/worker, can be reported to Complaints Committee through e-mail, letter or verbal. The Complaints Committee identifies the resources who would conduct the investigation based on the nature of the issue reported and after submission of investigation report, the Committee takes necessary actions to address the issue in the best interest of the aggrieved person and the Company.

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

	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	NIL	NA	NA	1	NIL	Resolved
Discrimination at workplace	NIL	NA	NA	NIL	NA	NA
Child Labour	NIL	NA	NA	NIL	NA	NA
Forced Labour/Involuntary Labour	NIL	NA	NA	NIL	NA	NA
Wages	NIL	NA	NA	NIL	NA	NA
Other human rights related issues	NIL	NA	NA	NIL	NA	NA

Note: FY 2025-26 details are post scheme of arrangement

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

	FY 2025-26	FY 2024-25
Total Complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	Nil	1
Complaints on POSH as a % of female employees/workers	Nil	1.075%
Complaints on POSH upheld	Nil	NIL

Note: FY 2025-26 details are post scheme of arrangement

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

The Company has a Whistle Blower Policy/Vigil Mechanism and POSH Policy to ensure protection of the complainant against victimization for the disclosures made by him/her and all reported matters are dealt confidentially.

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

Yes, the Company recognizes, respects, and reinforces 'Human Rights' and is committed towards protection of such rights. The Company always encourages suppliers/vendors/customers to be fully compliant with applicable laws and to adhere environmental, social and corporate governance standards (ESG Standards).

10. **Assessments for the year:**

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	Not applicable (as no child labour in employment)
Forced/involuntary labour	Not applicable (as no Forced Labour in employment)
Sexual harassment	100% by Internal Complaints Committee
Discrimination at workplace	100% by Internal assessment
Wages	100% by Internal assessment
Others - please specify	Nil

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

There were no audit concerns in the above areas from assessments in FY 2025-26.

LEADERSHIP INDICATORS

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

   No such grievances on Human Rights violations.

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

   Considering that the Company has not come across any human rights issue so far, no due diligence of human rights has been conducted. Going forward, such due diligence will be conducted based on requirement.

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?**

   Most of the working locations are accessible for differently abled visitors.

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

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

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

   Not Applicable

PRINCIPLE 6

BUSINESSES SHOULD RESPECT AND MAKE EFFORTS TO PROTECT AND RESTORE THE ENVIRONMENT

ESSENTIAL INDICATORS

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

Parameter	FY 2025-26	FY 2024-25
From renewable sources		
Total electricity consumption (A) (in GJ)	31877.20	0
Total fuel consumption (B) (in GJ)	10719814.73	11599008
Energy consumption through other sources (C) (in GJ)	6462	0
Total energy consumption from renewable sources (A+B+C) (in GJ)	10758153.93	11599008
From non-renewable sources		0
Total electricity consumption (D) (in GJ)	103454.60	52434.41
Total fuel consumption (E) (in GJ)	7771990.68	7478789.2
Energy consumption through other sources (F) (in GJ)	0	0
Total energy consumption from non-renewable sources (D+E+F) (in GJ)	7875445.28	7531223.62
Total energy consumed (A+B+C+D+E+F) (in GJ)	18633599.2	19130231
Energy intensity per rupee of turnover (Total energy consumption/turnover in rupees) (GJ/Rs of turnover)	0.00026	0.00032
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed/Revenue from operations adjusted for PPP)*	0.00634	0.00644
Energy intensity in terms of physical output	20.30	23.62
Energy intensity (optional) - the relevant metric may be selected by the entity	-	-

* The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2025 by World Bank for India which is 22.58.

Note: FY 2025-26 details are post scheme of arrangement

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

Yes, Mandatory Energy Audits conducted by TMCC in Unit CPM and Zenith Energy Service Private Limited, Hyderabad evaluated Unit JKPM.

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**

   Yes, Unit JKPM, Jaykaypur - Odisha and Unit CPM, Songadh - Gujarat are designated consumer under PAT Scheme and targets have been achieved.

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

Parameter	Please specify unit	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)			
(i) Surface water	kilolitres	19574876	19293056
(ii) Groundwater	kilolitres	92116	-
(iii) Third party water	kilolitres	-	-
(iv) Seawater/desalinated water	kilolitres	-	-
(v) Others	kilolitres	42	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	kilolitres	19667035	19293056
Total volume of water consumption (in kilolitres)	kilolitres	19667035	19293056
Water intensity per rupee of turnover (Total Water consumption/Revenue from operations)	kilolitres	0.00029	0.00032
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Water consumption/Revenue from operations adjusted for PPP) *	kilolitres	0.00669	0.00649
Water intensity in terms of physical output	Kiloliters/Ton of Production	21.4	28.0
Water intensity (optional) - the relevant metric may be selected by the entity	-		

* The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2025 by World Bank for India which is 22.58.

Note: FY 2025-26 details are post scheme of arrangement

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

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

Parameter	Please specify unit	FY 2025-26	FY 2024-25
Water discharge by destination and level of treatment			
(i) To Surface water	kiloliters	9072892	9777158
- No treatment		0	
- With treatment – please specify level of Treatment	kiloliters	9072892	9777158
(ii) To Groundwater		4350	-
- No treatment		0	
- With treatment – please specify level of Treatment		4350	
(iii) To Seawater		0	-
- No treatment		0	
- With treatment – please specify level of Treatment		0	
(iv) Sent to third-parties		-	-
- No treatment		0	
- With treatment – please specify level of Treatment		0	
(v) Others (Irrigation, Horticulture, internal use)	kiloliters	7675497	6525494
- No treatment		0	
- With treatment – please specify level of Treatment	kiloliters	7675497	6525494
Total water discharged (in kilolitres)	kiloliters	**16748678**	**16302652**

Note: FY 2025-26 details are post scheme of arrangement

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

No

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

No

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

Parameter	Please specify unit	FY 2025-26	FY 2024-25
NOx	Âµg/m3	27	19.52
SOx	Âµg/m3	28	19.75
Particulate matter (PM)	Âµg/m3	56	39.44
Persistent organic pollutants (POP)		NA	NA
Volatile organic compounds (VOC)		NA	NA
Hazardous air pollutants (HAP)		NA	NA
Others - please specify	-	-	-

Note: FY 2025-26 details are post scheme of arrangement

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

Yes, NIT Rourkela, Odisha and Pollucon Laboratory, Surat

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	703932	678684
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	24797	10587
Total Scope 1 and Scope 2 emissions intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions/Revenue from operations)	Kg/Rs of Revenue from Operations	0.0096	0.0115
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)		0.217	0.232
Total Scope 1 and Scope 2 emission intensity in terms of physical output		1.02	1.01
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity			-

Note: Emission factors for FY26 have been revised.

Note: FY 2025-26 details are post scheme of arrangement

* The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2025 by World Bank for India which is 22.58.

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, the same has been done internally.

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

Yes.

Production of SPCC with flue gas and lime

The Process of Producing SPCC involves the following steps, 1. Feeding Process: - Quick lime (Cao) pebbles feeding to the lime Silo by using a Feeding system. 2. Slacking & Screening Process: - Water & Quicklime are mixed in the slaker to make Hydrate slurry. This process involved the following exothermic reaction. Cao + H2O ïƒ Ca (OH)2 3. Carbonation & Screening Process: Hydrate Slurry added in the Pressure Reactor. Flue gas from JK's Lime Kiln is purified to remove all particulates as well as all SOx and NOx. The cleaned flue gas is then injected to the lime slurry. The CO2 in the flue gas then reacts with the lime slurry to produce calcium carbonate while allowing CO2 free gas to escape. Once the conditions indicating the end of the reaction, the

SPCC product is drained from the reactor and screened by 325# mesh & transfer to the product tank. This process involved the following exothermic reaction. Ca (OH)2 + CO2 ïƒ CaCO3 + H2O This SPCC product is then provided to JK to incorporate into their paper products, thus sequestering the CO2 into a marketable product.

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

Parameter	FY 2025-26	FY 2024-25
Total Waste generated (in metric tonnes)		
Plastic waste (A)	1607.84	451.31
E-waste (B)	33.64	13.71
Bio-medical waste (C)	0.71	0.6612
Construction and demolition waste (D)	0	0
Battery waste (E)	14.79	9.569
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (G) (metric tonnes)	83.88	330.881
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector) (IN MT)	120009.23	286545.17
Total (A+B + C + D + E + F + G + H)	**121750.09**	**287351.3**
Waste intensity per rupee of turnover	0.00184	0.00478
(Total waste generated / Revenue from operations)		
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)	0.04145	0.0967
(Total waste generated / Revenue from operations adjusted for PPP)		
Waste intensity in terms of physical output	0.132	0.421
Waste intensity (optional) – the relevant metric may be selected by the entity		
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	326.29765	0.421
(ii) Re-used	127832.545	251155.93
(iii) Other recovery operations (SCIENTIFIC LAND FILLING)	5.4	0
Total	**128164.2427**	**251674.03**
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	10.8127	2.99
(ii) Landfilling	19992.23	35651
(iii) Other disposal operations	19.202	23.27
Total	**20022.2447**	**35677.27**

* The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2025 by World Bank for India which is 22.58.

Note: FY 2025-26 details are post scheme of arrangement

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

Yes, State Pollution Control Board, Schedule-1 Auditors

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.

Management and disposal of the solid waste and hazardous waste materials is as follows -

Non-Hazardous Waste:

1. Fly Ash: Fly ash generated as a by-product of our operations is carefully collected in ash silos and transferred into the closed trucks. We have established protocols for the safe handling and transportation of fly ash to authorized facilities for reuse in applications such as cement manufacturing and construction activities, in accordance with applicable regulations.
2. ETP Primary Sludge: The primary sludge generated from our Effluent Treatment Plant (ETP) undergoes a treatment process to remove contaminants and is subsequently utilized as a raw material in the production of boards. We have established contractual agreements with authorized vendors for the sale and utilization of ETP primary sludge, ensuring compliance with environmental regulations and promoting resource efficiency.

3. Lime Grit: Lime grit, a by-product of our industrial processes, is collected and stored in designated containment areas to prevent environmental contamination. We have implemented measures to minimize the generation of lime grit and ensure its safe handling and disposal in compliance with regulatory requirements.

Hazardous Waste:

1. Used Oil: Used oil generated from our operations is collected and stored in designated containers equipped with secondary containment systems to prevent spills or leaks. We have established contracts with licensed hazardous waste management companies for the safe disposal and recycling of used oil, ensuring compliance with hazardous waste regulations and environmental protection standards.
2. Oil-Soaked Cotton Waste: Oil-soaked cotton waste is segregated and stored in designated containers to prevent contamination of other waste streams. We work with authorized hazardous waste management vendors for the proper disposal of oil-soaked cotton waste, adhering to regulatory requirements and best practices for hazardous waste management.
3. Empty Carbuoys: Empty carbuoys are thoroughly cleaned and rinsed to remove any residual hazardous materials before being sent for recycling or disposal. We ensure proper handling and transportation of empty carbuoys to authorized recycling facilities or waste disposal sites, in compliance with applicable regulations and industry standards.

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

S. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval/clearance are being complied with? (Y/N)	If no, the reasons there of and corrective action taken, if any.
Not Applicable - The Company does not have any of its manufacturing facilities in ecologically sensitive areas.				

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

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

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

Yes, the Company is compliant of applicable environmental law/regulations/guidelines.

S. No.	Specify the law/regulation/ guidelines which was not complied with	Provide details of the non-compliance	Any fines/penalties/action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
Not Applicable				

LEADERSHIP INDICATORS

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

Not applicable as both the Units of the Company are not located in areas of water stress.

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	55166	127230
Total Scope 3 emissions per rupee of turnover	Kg/Rs per turnover	0.0008	0.0021

Note: Emission factors for FY26 have been revised.

Note: FY 2025-26 details are post scheme of arrangement

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, the same has been done internally.

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

   Not Applicable

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

S. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative	Corrective action taken, if any
1	Effluent color reduction	1. Trials are taken to reduce color of effluent water before it is discharged 2. Tertiary clarifier is commissioned for better treatment of water	1. Colour reduced and is better than CPCB norm. 2. Water quality improved	Continuous process. Better water quality is maintained.
2	Reduction of water consumption	Efforts are in progress to reduce water consumption through various project across the processes.	We are the industry benchmark as far as integrated pulp and paper industries are concerned	Continuous process
3	Production of SPCC with flue gas and lime	The Process of Producing SPCC involves the following steps, 1. Feeding Process: - Quick lime (Cao) pebbles feeding to the lime Silo by using a Feeding system. 2. Slacking & Screening Process: - Water & Quicklime are mixed in the slaker to make Hydrate slurry. This process involved the following exothermic reaction. Cao + H2O ïƒ Ca (OH)2 3. Carbonation & Screening Process: Hydrate Slurry added in the Pressure Reactor. Flue gas from JK›s Lime Kiln is purified to remove all particulates as well as all SOx and NOx. The cleaned flue gas is then injected to the lime slurry. The CO2 in the flue gas then reacts with the lime slurry to produce calcium carbonate while allowing CO2 free gas to escape. Once the conditions indicating the end of the reaction, the SPCC product is drained from the reactor and screened by 325# mesh & transfer to the product tank. This process involved the following exothermic reaction. Ca (OH)2 + CO2 ïƒ CaCO3 + H2O This SPCC product is then provided to JK to incorporate into their paper products, thus sequestering the CO2 into a marketable product.	We have sequestered approximately 16057 metric tons of CO2 from JK's process to produce PCC which is used as a filler in paper manufacturing process.	

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

   Yes, mock drills are conducted in presence of local administration at definite frequencies. Health & Safety policy covering various aspects such as personal injury, property damage and environmental issues. Hazard Identification and Risk Assessment for all the activities has been prepared and being reviewed as and when required. SOP & SMP of all critical jobs are made available in each department. The roles, responsibility and accountability, Operational Control Procedure for common activities and overall safety management system has been defined in our integrated OHS manual and communicated to all employees. An on-site emergency plan has been prepared and approved by the Directorate of Factories & Boilers of the State Government for all possible disasters/ emergencies which may arise during the Pulp & Paper manufacturing process. Apart from that, Strategy has been documented to deal with any kind of calamities, manmade or natural disasters, including pandemic, recessions, earthquakes & hurricanes etc. Emergency teams have been well trained with all advisory and guidelines and kept ready round the clock to handle any such situation and eliminate the risk to all resources. Plant inspections teams formed in different levels which identify the abnormalities related to activities and property to take required action for prevention of loss. Our employees continued to stay apprised of new updates, protection schemes and technological advances through our membership and involvement in the response process. Each of our employees has got specialized training to deal with highly challenging situations.

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

   No significant adverse impact.

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

No such impact assessment was carried out during the year.

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

a. By the listed entity

0.

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

0.

PRINCIPLE 7

BUSINESSES, WHEN ENGAGING IN INFLUENCING PUBLIC AND REGULATORY POLICY, SHOULD DO SO IN A MANNER THAT IS RESPONSIBLE AND TRANSPARENT

ESSENTIAL INDICATORS

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

6

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

S. No.	Name of the trade and industry chambers/associations	Reach of trade and industry chambers/ associations (State/National)
1	Federation of Indian Chambers of Commerce and Industry (FICCI)	National
2	Indian Paper Manufacturers Association (IPMA)	National
3	Indian Pulp & Paper Technical Association	National
4	International Chamber of Commerce (ICC), India	National
5	All India Management Association (AIMA)	National
6	Utkal Chamber of Commerce & Industry	State

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

Name of authority	Brief of the case	Corrective action taken
	None	

LEADERSHIP INDICATORS

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

S. No.	Public Policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by board (Annually/Half yearly/Quarterly/Others – please specify)	Web Link if available
1.	Single Use Plastic Ban Policy	Through Public awareness and industry-related trade associations to which the Company belongs.	No	As required	-
2.	Encouragement to development indigenous Paper industry	Through Industry bodies and industry-related trade associations to which the Company belongs.	No	As and when required	-
3.	Protection from Import/Dumping and Unfair Trade Practices	Through Industry bodies and industry-related trade associations to which the Company belongs.	No	As and when required	-

The Company's approach to achieving the Government, policy and community objectives focuses on engaging ecosystems at the national, regional and local levels.

The Company focuses on developing and maintaining partnerships with relevant government officials, business chambers and association like ASSOCHAM, CII, FICCI, PHD Chamber of Commerce and Industry, Paper Industry associations IPMA, Central Pulp & Paper Research Institute (CPPRI) and community organizations for the purpose of developing mutually beneficial partnerships. Leadership team of the Company regularly engages itself with various government bodies and chambers of giving industry feedback on various government policies and suggestions for development of policies etc.

PRINCIPLE 8

BUSINESSES SHOULD PROMOTE INCLUSIVE GROWTH AND EQUITABLE DEVELOPMENT

ESSENTIAL INDICATORS

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

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

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

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

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

The Company has a grievance mechanism to receive and address complaints or any concerns raised by the community. A joint field visit/investigation is done, and the concern is addressed appropriately in a timely manner. In addition, the Company proactively engages with the community and CSR initiative are taken as a part of the development work for community in following manner:

1. Assessment of community needs and requests received from them;
2. Project planning based on community needs after discussion with stakeholders;
3. Preparing the plan for implementation of projects for larger benefit of community as whole;
4. Implementing the project directly or through implementing agencies in co-ordination with the community members;
5. Periodic progress reports and status of the action plan are shared with the top management;
6. Impact assessment, if required, is also done.

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

Parameter	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/small producers*	27.67%	5.1%
Directly from within India	87.54%	94.90%

Note: FY 2025-26 details are post scheme of arrangement

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

Location	FY 2025-26	FY 2024-25
Rural	66%	81%
Semi-urban	9%	-
Urban	5%	-
Metropolitan	20%	19%

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

Note: FY 2025-26 details are post scheme of arrangement

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):

Details of negative social impact identified	Corrective action taken
Not Applicable	

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

S. No.	State	Aspirational District	Amount spent
1	Odisha	Rayagada	₹ 398.56 lac

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

No, the Company does not have any preferential procurement policy which gives preference to any supplier comprising marginalized/vulnerable group. Procurement allocation is purely based on parameters like quality, cost and delivery and Company gives an equal opportunity to all suppliers. However, large quantity of wood, one of the main raw materials, is procured from local farmers for which adequate support is also given by superior quality saplings having short rotation cycle.

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

Local Farmers, directly and through intermediaries.

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

69.66%

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

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

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

Name of authority	Brief of the Case	Corrective action taken
Not Applicable		

6. Details of beneficiaries of CSR Projects:

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	Education (Nutan Gyan Vardhani/AAS Vidyalaya/DLC/JKLU)	3,487	90%
2	Environment (Single use Plastic Waste Management)	12,111	88%
3	Livelihood (Promotion of Sustainable Agriculture/Rural Haat)	34,811	100%
4	Youth (BYST/Skill & Entrepreneurship Development)	20,882	95%
5	Women Empowerment (SHG/Producer Group/FPO/VDVK/Rural Mart etc.)	36,178	100%
6	Infra/Rural Development (Water Shed Project/Water Pipeline/Public Toilet etc.)	78,301	85%
7	Sports Development	2,518	100%
8	Health (Rural Health Clinics/Camps)	59,959	98%
9	Skill Development (Tailoring & Fashion Designing/Block printing/Dairy Farming)	2,291	100%

PRINCIPLE 9

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

ESSENTIAL INDICATORS

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

   The complaints received are registered and appropriate follow-up action is taken. Samples are analysed and trials taken, wherever required. Based on reports and discussion with the customer/dealer, complaint is resolved.

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

	As a percentage to total turnover
Environmental and social parameters relevant to the product	All necessary information as per regulatory requirements are disclosed on all our products.
Safe and responsible usage	
Recycling and/or safe disposal	

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

	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	NIL	NIL		NIL	NIL	
Advertising	NIL	NIL		NIL	NIL	
Cyber-security	NIL	NIL		NIL	NIL	
Delivery of essential services	NIL	NIL		NIL	NIL	
Restrictive Trade Practices	NIL	NIL		NIL	NIL	
Unfair Trade Practices	NIL	NIL		NIL	NIL	
Other	NIL	NIL		NIL	NIL	

Note: FY 2025-26 details are post scheme of arrangement

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

	Number	Reasons for recall
Voluntary recalls	NIL	Not Applicable
Forced recalls	NIL	Not Applicable

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, we are aligned with Information Security Management system (ISMS) & upgrading framework/policies as per the compliance.

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.**

   There have been no issues relating to advertising and delivery of essential services. No action has been taken by any regulatory authority, and there has been no case of product recall on safety issue.

   Active monitoring of the cyber security is being done through IT Department of the Company which regularly reviews and takes corrective actions to improve the cyber security systems. Systems and process are being reviewed and improved to enhance the protection of PI (Personal Information) data. There has been no instance of complaints regarding cyber security and data privacy.

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

   a. **Number of instances of data breaches along-with impact**

   No instances of data breaches occurred.

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

   Not Applicable

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

   Not Applicable

LEADERSHIP INDICATORS

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

   website: https://jkpaper.com/

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

   We provide material Safety data sheet to the customers as per requirement. We also provide information through Product training, Expo, Customer meets, social media, platforms and website.

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

   The company informs through its website, e-mails, phone calls and channel partners.

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, product information is specified as per regulations. Company tracks consumer satisfaction and behavior very closely. Company has undertaken various customer surveys, both inhouse and through 3rd party, including Customer Satisfaction Study, which was redrawn in line with the Company's journey towards Total Quality Management (TQM).