

Ref: JTLIND/09-2627/03

September 2, 2026

The Manager, Corporate Relationship Department, BSE Limited. 25 th Floor, P.J. Towers, Dalal Street, Mumbai - 400001	The Manager, Listing Department, National Stock Exchange of India Ltd. 'Exchange Plaza', C- 1 Block G, Bandra Kurla Complex, Bandra (East) Mumbai – 400051
Scrip Code: 534600	NSE Symbol: JTLIND

**REG: BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT OF THE COMPANY
FOR FY 2025-26**

Dear Sir/ Ma'am,

Pursuant to Regulation 34(2)(f) and Regulation 3(2A) of the Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations 2015, we are submitting herewith the Business Responsibility and Sustainability Report ("BRSR") for FY 2025-26 which also forms part of the Annual Report for FY 2025-26.

The BRSR is also being made available on the Company's website i.e. www.jtl.one

This is for your information and records.

**Thanking You,
Yours Sincerely,**

For JTL Industries Limited

Amrender
Kumar Yadav

Digitally signed by
Amrender Kumar Yadav
Date: 2026.09.02
18:22:15 +05'30'

Amrender Kumar Yadav
Company Secretary and Compliance Officer

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

Financial Year 2025-26

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SECTION A : GENERAL DISCLOSURES

SECTION B : MANAGEMENT AND PROCESS DISCLOSURES

SECTION C : PRINCIPLE WISE PERFORMANCE DISCLOSURES

Principle 1 : Businesses should conduct and govern themselves with integrity, and in a manner that is ethical, transparent and accountable

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

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

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

Principle 5 : Businesses should respect and promote human rights

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

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

Principle 8 : Businesses should promote inclusive growth and equitable development

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

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (CONTD.)

JTL Industries Limited presents its fourth Business Responsibility and Sustainability Report (BRSR), embodying our steadfast commitment to aligning with the National Voluntary Guidelines (NVGs) on Social, Environmental, and Economic Responsibilities of Business. This report stands as a testament to our dedication to transparency, accountability, and sustainable practices.

At JTL Industries, we recognise the pivotal role that businesses play in shaping a better world, and we are deeply committed to upholding our responsibilities towards society, the environment, and the economy.

This report encapsulates our journey towards sustainability, highlighting our efforts to integrate environmental, social, and governance (ESG) factors into our business operations. From fostering a culture of diversity and inclusion within our workforce to implementing eco-friendly manufacturing processes, every initiative detailed in this report reflects our dedication to create long-term value for all our stakeholders.

We believe that sustainable business practices are not just a moral imperative but also a strategic imperative for long-term success. Through continuous innovation, stakeholder engagement, and responsible corporate citizenship, we are striving to build a future where economic prosperity goes hand in hand with social equity and environmental stewardship.

As we navigate the challenges and opportunities of a rapidly evolving global landscape, we remain committed to advancing the principles of sustainability in all aspects of our business. This report serves as a roadmap for our ongoing journey towards a more sustainable and inclusive future, and we invite our stakeholders to join us in this transformative endeavor.

Together, let us forge a path towards a world where businesses thrive, communities prosper and the planet flourishes for generations to come.

JTL stands tall as a leading manufacturer of a diverse range of steel products, catering to the evolving needs of industries, consumers, communities and society at large. From galvanised and welded black steel pipes to a variety of structural sections and scaffolding fittings, we take pride in our role as a responsible producer and marketer of quality pipes and related products. At JTL, we understand that our success is intricately linked to our ability to operate with integrity, uphold the highest standards of corporate governance and demonstrate unwavering responsibility to our people, the planet and society as a whole.

Our commitment to sustainability extends beyond mere rhetoric; it is deeply embedded in every aspect of our business operations. From the sourcing of raw materials to the manufacturing process and beyond, we prioritise environmental stewardship, striving to minimise our ecological footprint and promote resource efficiency. Moreover, our dedication to corporate social responsibility is reflected in our engagement with local communities, our support for educational initiatives and our efforts to foster a safe and inclusive workplace for all employees.

As we continue to innovate and expand our product offerings, we remain steadfast in our commitment to sustainability, ethical conduct and social responsibility. We recognise that our actions today will shape the world of tomorrow and we are fully committed to playing our part in building a brighter, more sustainable future for all.

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (CONTD.)

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1.	Corporate Identity Number (CIN) of the Listed Entity	L27106CH1991PLC011536
2.	Name of the Listed Entity	JTL Industries Limited
3.	Year of incorporation	1991
4.	Registered office address	SCF 18-19 First Floor Sector 28-C, Chandigarh-160002, India
5.	Corporate address	SCF 18-19 First Floor Sector 28-C, Chandigarh-160002, India
6.	E-mail	secretarial@jtl.one
7.	Telephone	+91 172 4668000
8.	Website	www.jtl.one
9.	Financial year for which reporting is being done	April 01, 2025-March 31, 2026
10.	Name of the Stock Exchange(s) where shares are listed	1. BSE Limited 2. NSE Limited
11.	Paid-up Capital (in Rs.)	39,30,81,630/-
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Mr. Pranav Singla Executive Director, Contact: +91 172 4668000, Email: secretarial@jtl.one , ps@jtl.one
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 forms part of its consolidated financial statements, taken together)	Disclosures made in this report are on a Standalone basis and pertain only to JTL Industries Limited.
14.	Name of assessment or assurance provider	NA
15.	Type of assessment or assurance obtained	NA

II. Products/services

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

Sr. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Manufacturing	Iron/Metal and Steel products and by-products	100%

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

Sr. No.	Product/Service	NIC Code	% of total Turnover contributed
1.	Iron And Steel Products/ Pipes and By- Products	27310	100

III. Operations

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

Location	Number of plants	Number of offices	Total
National	6	4	10
International	0	0	0

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (CONTD.)

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	25+
International (No. of Countries)	20+

b. What is the contribution of exports as a percentage of the total turnover of the entity? – 11.40%

c. A brief on types of customers – With extensive expertise in manufacturing Electric Resistance Welded (ERW) steel pipes, we stand at the forefront of the industry as one of India's leading producers. Further the installation of Direct Forming Technology ("DFT") during the year at Mangaon facility has given the edge to Company over its competitors in industry. Our comprehensive product portfolio caters to a broad spectrum of clients, including government bodies, urban development authorities, and infrastructure contractors. Beyond our strong domestic presence, we serve a global customer base across critical sectors such as oil and gas, automotive, construction, water and sewage treatment, agriculture, irrigation, and power generation. Our ERW steel pipes form the backbone of vital infrastructure projects, supporting the efficient flow of resources and energy worldwide. Driven by a steadfast commitment to quality, innovation, and reliability, we have earned a reputation as a trusted partner in progress—empowering both established and emerging industries around the globe.

IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

Sr. No.	Particulars	Total	Male		Female		Others	
		(A)	No. (B)	% (B/A)	No. (C)	% (C/A)	No. (H)	%(H/A)
EMPLOYEES								
1.	Permanent (D)	208	202	97.12	6	2.88	0	0
2.	Other than Permanent (E)	0	0	0	0	0	0	0
3.	Total employees (D + E)	208	202	97.12	6	2.88	0	0
WORKERS								
4.	Permanent (F)	698	695	99.57	3	0.43	0	0
5.	Other than Permanent (G)	213	213	100	0	0	0	0
6.	Total workers (F + G)	911	908	99.67	3	0.33	0	0

b. Differently abled Employees and Workers:

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

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (CONTD.)

21. Participation/Inclusion/Representation of Women

	Total	No. and percentage of Females	
	(A)	(B)	% (B / A)
Board of Directors	10	1	10.00%
Key Management Personnel	7	0	0.00%

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

	Turnover rate in current FY 2025-26				Turnover rate in previous FY 2024-25				Turnover rate in the year prior to the previous FY 2023-24			
	Male	Female	Other	Total	Male	Female	Other	Total	Male	Female	Other	Total
Permanent Employees	5.75%	10.00%	0.00%	15.75%	4.25%	10.00%	0.00%	14.25%	5.00%	0.00%	0.00%	5.00%
Permanent Workers	3.20%	0.00%	0.00%	3.20%	2.69%	0.00%	0.00%	2.69%	3.13%	0.00%	0.00%	3.13%

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

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

Sr. No.	Name of the holding/ subsidiary/ associate companies/ joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held	Does the entity indicated at column A, participate in the Responsibility initiatives of the listed entity? (Yes/No)
1.	JTL Tubes Limited	Subsidiary	100.00%	No
2.	JTL Engineering Limited	Subsidiary	66.97%	No
3.	JTL Defence Limited	Subsidiary	95.00%	No
4.	Powersol Metalcraft Limited	Associate	47.97%	No

VI. CSR Details

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

(ii) Turnover (in Rs.): 17,98,37,61,891.88/-

(iii) Net worth (in Rs.): 10,86,03,17,441.66/-

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (CONTD.)

VII. Transparency and Disclosures Compliances

25. Complaints/Grievances on any of the principles (Principles 1 to 9) under the National Guidelines of 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			PY 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	https://www.jtl.one/key-policies/	0	0	NA	0	0	NA
Investors (other than shareholders)	YES	https://www.jtl.one/key-policies/	0	0	NA	0	0	NA
Shareholders	YES	https://www.jtl.one/key-policies/	0	0	NA	1	0	The complaint received was related to dividend payment and was resolved within the given timeframe
Employees and workers	YES	https://www.jtl.one/key-policies/	0	0	NA	0	0	NA
Customers	YES	https://www.jtl.one/key-policies/	0	0	NA	0	0	NA
Value Chain Partners	YES	https://www.jtl.one/key-policies/	0	0	NA	0	0	NA
Other (please specify)	NA							

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

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

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate Positive or negative implications)
1	Product innovation, safety and quality	0	The growing Indian economy and emphasis on import substitution through "Atmanirbhar Bharat" and "Make in India" presents significant opportunity for us to meet the requirements, leveraging on our product portfolio and innovation.	NA	Positive Implications

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Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate Positive or negative implications)
2	Social Responsibility	O	JTL's business objectives and principles have been aligned in tune with its various social responsibilities, which ultimately leads to growth and participation of every corner of the society. During the year as part of its CSR initiatives Company contributed to the various educational institutions and animal welfare societies.	NA	Positive Implications
3	Climate Change	O	JTL Industries Limited continues to invest in upgrading existing technologies to minimise its environmental footprint. We closely monitor air quality, effluent discharge and other environmental parameters to ensure that they comply with all existing regulations. To safeguard the environment Company came with various green initiatives like installation of solar panels and using CFLs at manufacturing units and the Corporate office.	NA	Positive Implications
4.	Occupational health & Safety	R	Employees and workers are the backbone of our business operations, and we believe in providing them a healthy and safe working environment/ workplace. Also, Health and Safety is directly related in a labour intensive industry like manufacturing of steel and directly impacts workers, people and community at large. Additionally, health and safety pose regulatory, reputational, and business continuity risks.	Our Company is dedicated to a strong health and safety culture, aiming for zero harm and setting industry benchmarks. The Company continuously improves safety practices to protect its workforce and communities. The primary focus is protecting the employees and communities from harm and operations from business interruptions. The Company ensures regular training of its employees and workers on health and safety.	Negative Implications

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (CONTD.)

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate Positive or negative implications)
5	Regulatory and Compliance	R	Compliance of Environmental Regulations, Trade Regulations, Labor Laws, Data Protection and Cybersecurity, Financial and Corporate Governance among other applicable laws has become very stringent act. Industries are always under threat of non-compliance of such regulations.	Comprehensive compliance management framework to track compliances, understand changes to regulatory standards in a timely manner and integrate these changes to the business strategy. Investing in systems and tools to facilitate better compliance to regulatory norms.	Negative Implications
6.	Ethics, Integrity & Governance	O	Committed to developing an excellent working culture, good corporate governance helps to attract and retain talent, improve brand value among stakeholders and smooth business operations. JTL has zero tolerance for the statutory non-compliance. Ethical standards are demonstrated without any delay to ensure rigor and communication. Stakeholders are an important part of our business and also partners in our business processes. Hence, a productive and proactive approach to stakeholder engagement is a priority of the Company.	NA	Positive Implications
7.	Risk Identification and Management	R	JTL's business objectives and principles have been mapped with various industry trends. This analysis has enabled in identifying the risks and opportunities for JTL.	The Company has established a risk management policy that defines the overall risk management framework covering guidelines for risk identification, assessment, prioritisation, mitigation, and monitoring. The risk management committee of the Board oversees and reviews the risk management framework as well as the assessment of risks, their management, and mitigation procedures. The committee reports its findings and recommendations to the Board.	Negative Implications

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Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate Positive or negative implications)
8.	Cyclical nature of the steel industry including operating margins, demand and supply impacting profitability	R	The steel industry, like most capital-intensive commodity industries, is cyclical in nature. The operating margins are affected by the sales realisation of steel products and fluctuations in demand and supply of steel products.	The Company carries out a due diligence review and market research before dealing with new or unfamiliar markets. All business decisions are backed by market intelligence with inputs from marketing team.	Negative Implications
9.	Customer Satisfaction	O	Elevating customer satisfaction is a strategic driver of market development and deeper market penetration, enabling us to deliver differentiated value propositions to our clients. Beyond immediate service benefits, it reinforces the reliability and credibility of our brand—laying the foundation for long-term growth, customer loyalty, and sustained profitability.	NA	Positive Implications
10.	Supply Chain	R	Supply chain disruptions, such as natural disasters, geopolitical conflicts, or supplier failures, can lead to inventory shortages, production delays, and revenue loss. Lack of visibility and resilience in the supply chain can expose company to increased costs, reputational damage, and loss of market share.	By Conducting regular risk assessments, developing contingency plans the Company aims to mitigate the risk. Further, fostering strong supplier relationships is also key to minimise the supply chain disruption risk. These steps helps in minimising production delays, inventory shortages, and reputational damage while improving responsiveness and operational continuity.	Negative Implications

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (CONTD.)

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
a. Web Link of the Policies, if available	https://www.jtl.one/key-policies/								
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, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	Our extensive policy framework is comprised of essential policies, including the Risk Management Policy, Policy for determining Material Subsidiary, Materiality of Events Policy, Nomination and Remuneration Policy, POSH Policy, Preservation of Document Policy, Related Party Transactions Policy, Whistle Blower Policy, Code of Conduct for Board Members and Senior Management, Policy on Preservation of Documents, CSR Policy, Insider Trading Policy and Dividend Distribution Policy etc. These policies are crafted with meticulous precision, ensuring adherence to the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and principles outlined in the National Guidelines for Responsible Business Conduct (NGRBC) and are in harmony with the ethos of both national and international standards, such as those put forth by the following policies: • ISO 9001:2015 • ISO 45001:2018 • IS 4270:2001 • IS 1161:2014 • IS 1239:2004 • IS 2713:1980 • IS 3601:2006 • IS 4923:2017 • IS 18573:2024 • IS 3589:2001 • IS 10748:2004 • Australasian Certification Authority for Reinforcing and Structural Steels (ACRS)								

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Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	The commitments and goals wherever required are set by the Company and have been mentioned in Annual Report wherever applicable. The Company endeavours to become a frontrunner in the Iron and steel pipes business with the least environmental footprint. JTL's mission serves as guiding pillar on the road to provide sustainable solutions to its customers and become a socially responsible citizen. The Company's approach to sustainable development is incorporated into its business strategy. An integral part of its sustainable journey and its continuous endeavour to protect the environment through conservation of water and energy, minimisation of waste and environmentally sound disposal. With a clear roadmap in mind and focus, the performance of these goals and material topics have been identified and will be reviewed in the internal review meetings.								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	NA								
Governance, leadership and oversight									
7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)	We are pleased to present the fourth edition of JTL'S Business Responsibility and Sustainability Report for FY 2025-26. Sustainability continues to be deeply embedded in our strategy, operations, and culture, guiding our decisions across the value chain. The Company has integrated environmental risk assessment into its Business Risk Management framework to proactively identify, assess, and manage environmental risks arising from its operations, processes, raw materials, products, and services. The assessment covers significant environmental aspects and their potential impacts, including resource consumption, emissions, waste generation, and other relevant environmental considerations. The Company periodically reviews these risks and evaluates the effectiveness of existing controls and mitigation measures to ensure compliance with applicable environmental requirements and to identify opportunities for continual improvement. This approach reinforces the Company's commitment to responsible business conduct, environmental stewardship, and the principles of Environmental, Social and Governance (ESG).								
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	The Board of JTL Industries Limited is the highest authority responsible for the oversight of the implementation of the Business Responsibility policies. The Managing Director of the Company is the highest authority responsible for the implementation of all policies in JTL.								

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (CONTD.)

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	Yes, the Board of JTL Industries Limited has established various committees responsible for sustainability-related policies: Corporate Social Responsibility Committee: Reviews the performance of Corporate Social Responsibility programmes and initiatives of the Company. Risk Management Committee: Oversees management of key risks, including strategic, financial, operational, sustainability, ESG, information security, and compliance risks. Ensures effective risk management practices. from time to time. Stakeholders Relationship Committee: Resolves grievances of shareholders, debenture holders, and other security holders, including issues with receipt of annual reports, securities transfer, and dividends. The details of other committees of the Board of Directors can be accessed through the website of the Company: www.jtl.one								

10. Details of Review of NGRBC's 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	All the policies are reviewed periodically or on a need basis by department heads, business heads, senior management personnel/ respective committees and placed before the BODs as and when required. In the assessment, the efficacy of these policies is also reviewed and necessary changes to policies and procedures are implemented.									Periodically/ Need basis								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non- compliances	Departmental heads/ Director/ Committee of the Board. The Company complies with the extant regulations as applicable. In case of any non-compliances, the Company investigates and rectifies the issues.									Ongoing basis								

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (CONTD.)

	P1	P2	P3	P4	P5	P6	P7	P8	P9
11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.	No The assessment/ evaluation of the working of its policies is being done internally. From the best practices perspective as well as from a risk perspective, policies are periodically evaluated and updated by Senior Leadership Teams and approved by the Board.								

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

Questions	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 the 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

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	6	The Company hosts familiarisation programs for its Board of Directors periodically, covering a wide range of topics crucial for effective governance and compliance. These sessions delve into important areas such as Corporate Governance, the Companies Act 2013, SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 as well as discussions on Environmental and Safety protocols. Additionally, the program encompasses Corporate Social Responsibility initiatives, strategies for Business Growth, and addresses concerns related to Anti-bribery, Anti-corruption, and sustainability practices. Moreover, it ensures that board members	100.00%

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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
		stay abreast of various regulatory updates, thereby equipping them with the knowledge necessary to navigate the dynamic business landscape effectively.	
Key Managerial Personnel	4	The Company hosts familiarisation programs for its Key Managerial Personnel periodically, covering a wide range of topics crucial for effective governance and compliance. These sessions delve into important areas such as Corporate Governance, the Companies Act 2013, SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as well as discussions on Environmental and Safety protocols. Additionally, the program encompasses Corporate Social Responsibility initiatives, ESOS Policy, strategies for Business Growth, and addresses concerns related to Anti-bribery, Anti-corruption, and sustainability practices.	100.00%
Employees other than BoD and KMPs	8	Mandatory remote and physical sessions are conducted throughout the year for employees across all levels on various topics such as: 1. Insider Trading Regulations 2. ESOS Policy 3. Code of Conduct 4. Health & Safety, 5. Skill Development Programme, 6. Information on cyber security awareness. 7. Programmes on mental and physical well being. 8. Time Management and Critical thinking. 8. Prevention of Sexual Harassment	90.00%
Workers	10	1. First Aid Safety Awareness & Identification of Hazards Jobs- Basic training was provided for First Aid assistance along with identification of Hazardous jobs to prevent Accidents at the workplaces 2. Basic training on Waste Management 3. Advanced training on Fire Fighting	85.00%

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

MONETARY					
	NGRBC Principle	Name of regulatory/ enforcement agencies/judicial institutions	Amount (in Rs.)	Brief of the case	Has an appeal preferred? (Yes/No)
Penalty/Fine	Nil	Nil	Nil	Nil	Nil
Settlement	Nil	Nil	Nil	Nil	Nil
Compounding fee	Nil	Nil	Nil	Nil	Nil
NON-MONETARY					
	NGRBC Principle	Name of regulatory/ enforcement agencies/judicial institutions	Amount (in Rs.)	Brief of the case	Has an appeal preferred? (Yes/No)
Imprisonment	Nil	Nil	Nil	Nil	Nil
Punishment	Nil	Nil	Nil	Nil	Nil

The Company had no monetary and non-monetary 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 ended March 31, 2026.

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**

Details of the Appeal or Revision Preferred in cases where Monetary or Non-Monetary action has been Appealed

Sr.	Case Details	Name of the regulatory/ enforcement agencies/judicial institutions
NA		

4. **Does the entity have an anti-corruption or anti-bribery policy?**

Yes

If yes, provide details in brief Provide a web-link to the policy, if available

Yes, we have established a Vigil Mechanism in accordance with Section 177 of the Companies Act, 2013, along with a comprehensive Anti-Bribery Policy to address and prevent any instances of corruption or bribery.

The objective of these policies is to ensure that the Company operates in full compliance with applicable laws and upholds the highest standards of ethical conduct. The Anti-Bribery Policy specifically aims to prevent the Company, its employees, and associates from engaging in—whether directly or indirectly—any activity involving bribery, facilitation payments, or corrupt practices, including those that may occur unintentionally.

Web link of anti-corruption and anti-bribery policy is as follows:

<https://www.jtl.one/wp-content/uploads/2023/06/Jtl-Anti-Bribery-Anti-Corruption-Policy.pdf>

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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	Nil	Nil
Employees	Nil	Nil
Workers	Nil	Nil

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

	FY 2025-26		PY 2024-25	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	NA	0	NA
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	NA	0	NA

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

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

	FY 2025-26	FY 2024-25
Number of days of accounts payables	5.90	4.93

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 a % of total purchases	8.97%	9.39%
	b. Number of trading houses where purchases are made from	61	61
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	88.20%	83.49%
Concentration of Sales	a. Sales to dealers/distributors as % of total sales	100%	100%
	b. Number of dealers/distributors to whom sales are made	890	849
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	33.47%	33.68%
Share of RPTs in	a. Purchases (Purchases with related parties/ Total purchases)	4.30%	0.35%
	b. Sales (Sales to related parties/Total Sales)	3.41%	0.12%
	c. Loans & advances (Loans & advances given to related parties/ Total Loans & advances)	98.72%	82.90%
	d. Investments (Investments in related parties/ Total Investments made)	96.71%	6.54%

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Leadership Indicators

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

Sr. No.	Total number of awareness programmes held	Topics / principles covered under the training	Percentage of value chain partners covered (by value of business done with such partners) under the awareness programmes
1.	4	• Anti-Corruption & Anti-Bribery • Conflict of Interest • Safety • Quality • Whistle blower policy	Approx 57%

2. Does the entity have processes in place to avoid/ manage conflict of interests involving members of the Board?

JTL Industries Limited has established mechanisms to identify, disclose, and manage potential conflicts of interest at the Board level. Directors are required to disclose their interests in accordance with applicable provisions of the Companies Act, 2013 and other applicable regulations. Such disclosures are reviewed and monitored to ensure transparency and accountability in the decision-making process.

The Company has a policy and framework for identifying and reviewing Related Party Transactions, including Material Related Party Transactions. Such transactions are placed before the Audit Committee for review and approval, wherever applicable, and are undertaken in compliance with applicable statutory requirements and the Company's policies.

The Company's Independent Directors provide declarations of independence in accordance with Section 149(7) of the Companies Act, 2013 and Regulation 16(1)(b) of the SEBI (LODR) Regulations, 2015. The Company also undertakes the prescribed annual performance evaluation of the Board, its Committees, and individual Directors.

These practices support the Company's commitment to ethical conduct, transparency, accountability, and responsible business practices.

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	PY 2024-25	Details of improvements in environmental and social impacts
R&D	0.00%	0.00%	NA
Capex	0.00%	0.00%	NA

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

Ans. Yes, the Company strives to implant sustainability throughout its supply chain system. Our sustainability policy emphasises the optimal use of resources such as energy, water and raw materials for all products and ensures that the manufacturing process is in harmony with the environment and fulfils our social responsibilities.

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

Company has established procedures to ensure sustainable sourcing within its' operations, which clearly articulate our expectations regarding social, ethical, and environmental considerations. In the financial year 2025-26, approximately 83% of the inputs were sourced sustainably, demonstrating Company's commitment to sustainable sourcing practices.

3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for

(a) Plastics (including packaging): Plastic waste is collected and disposed to authorised vendors

(b) E-waste: Disposed to authorised vendors

(c) Hazardous waste: N.A.

(d) other waste: Other waste is collected and disposed to authorised vendors

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.

Ans. Extended Producer Responsibility is not applicable to JTL Industries Limited. However, Waste management plan of the Company considers the evolving regulations both, from a waste minimisation and recycling/re-use perspective.

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.**

NIC code	Name of product or 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
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N.A.

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
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N.A.

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	PY 2024-25
	Nil	Nil

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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			PY 2024-25		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	0	0	1.67	0	0	0.82
E waste	0	0	0.28	0	0	0.12
Hazardous waste	221.095	254.00	2159.21	0	0	1826.60
Other Waste	0	0	7.69	0	0	3.5

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

PRINCIPLE 3: BUSINESSES SHOULD RESPECT AND PROMOTE THE WELL-BEING OF ALL EMPLOYEES, INCLUDING THOSE IN THEIR VALUE CHAINS

Essential Indicators

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

Category	% of employees covered by										
	Total(A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care Facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent Employees											
Male	202	0	0%	202	100%	0	0%	0	0%	0	0%
Female	6	0	0%	6	100%	0	0%	0	0%	0	0%
Total	208	0	0%	208	100%	0	0%	0	0%	0	0%
Other than permanent employees											
Male	0	0	0%	0	0%	0	0%	0	0%	0	0%
Female	0	0	0%	0	0%	0	0%	0	0%	0	0%
Total	0	0	0%	0	0%	0	0%	0	0%	0	0%

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

Category	% of workers covered by										
	Total(A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care Facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent Workers											
Male	698	0	0%	698	100%	0	0%	0	0%	0	0%
Female	0	0	0%	0	0%	0	0%	0	0%	0	0%
Total	698	0	0%	698	100%	0	0%	0	0%	0	0%

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (CONTD.)

Category	% of workers covered by										
	Total(A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care Facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Other than permanent workers											
Male	213	0	0%	213	100%	0	0%	0	0%	0	0%
Female	0	0	0%	0	0%	0	0%	0	0%	0	0%
Total	213	0	0%	213	100%	0	0%	0	0%	0	0%

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

	FY 2025-26	PY 2024-25
Cost incurred on wellbeing measures as a % of total revenue of the Company	0.13%	0.08%

2. Details of retirement benefits

Benefits	FY 2025-26			PY 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	24.52%	26.91%	Yes	29.38%	29.07%	Yes
Gratuity	100.00%	100.00%	Yes	100.00%	100.00%	Yes
ESI	12.98%	72.64%	Yes	23.13%	57.27%	Yes
Others – please specify	NA					

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?	Yes, at our company, we recognise and value the many benefits of a diverse workforce. We are committed to providing equal employment opportunities to all employees and fostering an inclusive workplace where every individual is treated with dignity, respect, and fairness. However, the Company does not have differently abled employees and workers.
If not, whether any steps are being taken by the entity in this regard.	NA

4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016?
- We provide equal opportunities to all our employees and to all eligible applicants for employment in our company. The Company follows a no discrimination policy and fosters workspaces that promote diversity and equal opportunities. However, the Company does not have differently abled employees or workers.
- If so, provide a web-link to the policy.
- The Company does not have differently abled person. Hence, there is no such policy.

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

	Permanent employees		Permanent workers	
Gender	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	0.00	0.00	0.00	0.00
Female	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00

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

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent and other than Permanent Employees	Our company is committed to fostering a safe, transparent, and supportive work environment for all employees and associates. Openness and accountability are core values embedded at every level of our organisation. We have implemented a multi-tiered grievance redressal mechanism to ensure that concerns are addressed effectively and without fear of retaliation: Stage 1: Employees/workers are encouraged to raise grievances with their respective Sectional Head. Stage 2: If unresolved, the matter can be escalated to the HR Department at the plant or office level, or to the concerned Plant Head/Departmental Head. Stage 3: Any issues still unresolved may be brought to the attention of Senior Management for further review and resolution. To reinforce our commitment to integrity, our Whistleblower Policy provides all employees and workers the freedom to report concerns in a confidential and secure manner, ensuring protection against any form of reprisal.
Permanent and Other than Permanent Workers	As part of our inclusive and transparent workplace practices, our grievance redressal mechanism is designed to address the concerns of both permanent and non-permanent (contractual) workers effectively. Permanent Workers For permanent workers, the grievance mechanism allows individuals to raise concerns through their respective supervisors. These grievances are formally communicated to the Company for appropriate action. Each grievance is reviewed with due diligence, and the Company provides timely feedback to the concerned workers regarding the status and resolution of their issues, ensuring transparency and trust in the process. Contractual Workers The Company has implemented a dedicated grievance redressal framework for workers employed through contractors. Under this system, contractors are empowered to raise grievances on behalf of their workers, ensuring that their voices are heard and acted upon. This mechanism ensures that the concerns of all workers, regardless of their employment status, are addressed promptly and fairly.

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

Category	FY 2025-26			PY 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	208	0	0.00%	160	0	0.00%
- Male	202	0	0.00%	154	0	0.00%
- Female	6	0	0.00%	6	0	0.00%
Total Permanent Workers	698	0	0.00%	578	0	0.00%
- Male	695	0	0.00%	578	0	0.00%
- Female	3	0	0.00%	0	0	0.00%

8. Details of training given to employees and workers:

Category	FY 2025-26					PY 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	202	202	100.00%	202	100.00%	154	154	100.00%	154	100%
Female	6	6	100.00%	6	100.00%	6	6	100.00%	6	100%
Total	208	208	100.00%	208	100.00%	160	160	100.00%	160	100%
Workers										
Male	695	698	100.00%	698	100.00%	578	578	100.00%	578	100.00%
Female	3	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%
Total	698	698	100.00%	698	100.00%	578	578	100.00%	578	100.00%

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

Category	FY 2025-26			PY 2024-25		
	Total (A)	No. (B)	% (B / A)	Total (D)	No. (E)	% (E / D)
Employees						
Male	202	202	100.00%	154	154	100.00%
Female	6	6	100.00%	6	6	100.00%
Total	208	208	100.00%	160	160	100.00%
Workers						
Male	695	698	100.00%	578	578	100.00%
Female	3	0	0.00%	0	0	0.00%

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (CONTD.)

Total	698	698	100.00%	578	578	100.00%
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10. Health and safety management system:

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

If yes, the coverage such system?

Yes, the Company has implemented robust Health and Safety management systems aimed at effectively minimising risks within our workplace. These systems offer a structured management approach to mitigate safety and environmental hazards, ensuring the well-being of all our employees and associates. This coverage includes all offices and plants located in various states.

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

We've instituted a systematic process for identifying work-related hazards through Hazard Identification and Risk Assessment (HIRA) conducted daily. Additionally, workplace hazards are identified through various channels including:

1. Daily safety inspections by plant teams, safety personnel, and night duty officers.
2. Senior officials conduct weekly safety inspections.
3. Routine identification of unsafe conditions and acts is performed regularly.
4. Our plant and safety personnel remain vigilant in ensuring workplace safety.
5. Regular drills to assess the effectiveness of response plan for emergencies like fires, power failure etc.
6. Ensuring compliance and adequacy of Standard Operating procedures at each job stage during performance.

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

Yes, we have well defined systems in place for workers to report hazards and remove themselves from unsafe situations. Reporting is a key part of our health and safety program, and we keep detailed records of Unsafe Acts, Unsafe Conditions, Safe Acts, and Near Misses, which are reviewed and addressed promptly. Workers are encouraged and supported to step away from any task they believe poses an immediate risk, following simple protocols like notifying a supervisor and moving to a safe area. These practices help us maintain a strong safety culture and a safe workplace for everyone.

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

Employees covered under ESIC can access designated dispensaries for free medical treatment and healthcare services. In addition, the Company has partnered with local doctors or hospitals at various plant locations to provide emergency care and medical support for sick or injured workers.

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

Safety Incident/Number	Category*	FY 2025-26	PY 2024-25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	-	-
	Workers	-	-
Total recordable work-related injuries	Employees	-	-
	Workers	-	-
No. of fatalities	Employees	-	-
	Workers	-	-
High consequence work related injury or ill-health (excluding fatalities)	Employees	-	-
	Workers	-	2

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (CONTD.)

*including in the contract workforce

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

Creating and maintaining a safe and healthy workplace is a key priority for the Company. The Company's plants, facilities, and manufacturing equipment are designed and operated in accordance with applicable statutory and regulatory requirements, with appropriate safeguards to promote a safe working environment. The Company has implemented various measures to strengthen occupational health and safety, including first-aid training, Behaviour-Based Safety programmes, and regular fire drills to promote safety awareness and foster a strong culture of health and safety among employees and workers. Furthermore, the Company proactively addresses workplace health and safety risks through the following initiatives:

- a) **On-site emergency preparedness:** Development and implementation of on-site emergency plans covering emergency exits, response procedures, emergency contact details, and mitigation measures for various potential emergency situations.
- b) **Fire safety measures:** Installation and periodic inspection and maintenance of firefighting equipment and systems at the Company's premises to ensure their availability and operational readiness.
- c) **Employee health and well-being:** Organisation of annual health check-up camps to support employee well-being and facilitate the early identification of potential health concerns. These initiatives may include general physical examinations and vaccination drives, as appropriate.
- d) **Contractor and vendor safety:** Periodic evaluation and skill enhancement programmes for contract workmen, along with quarterly safety audits of vendors, to strengthen safety practices and ensure adherence to applicable health and safety requirements.

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

	FY 2025-26			PY 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	0	0	NA	0	0	NA
Health & Safety	0	0	NA	0	0	NA

14. Assessments for the year:

% of your plants and offices that were assessed (by entity or statutory authorities or third parties)

Health and safety practices	100.00%
Working Conditions	100.00%
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.	We've implemented a range of safety protocols and a hierarchy of controls to effectively mitigate hazards and uphold the safety of our workplace and team members. Regular reviews of working conditions and other risks ensure that any issues are promptly identified and rectified.

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Leadership Indicators

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

(A) Employees and Workers (Y/N)

Employees and workers wellbeing is a priority for the management of the Company. In the unfortunate case of death of an employee or a worker, the Company supports the next of kin and the family to claim their dues that are legally available to them and as per their entitlement as defined by Company policy from time to time.

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

Value chain partners are responsible for adhering to applicable regulations and consequently for deduction and deposit of statutory dues thereunder. As an additional control, Company takes confirmation from the Value chain partners on time to time basis to ensure that statutory dues have been deducted and deposited by them.

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

	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2025-26	PY 2024-25	FY 2025-26	PY 2024-25
Employees	0	0	0	0
Workers	0	0	0	0

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

No

5. Details on assessment of value chain partners:

Your Company is committed to continuously raise awareness to comply with applicable laws and regulations related to labour and employment. including gender diversity, human rights, child labour, wages, working hours, bribery & corruption.

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

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.

No corrective action plan has been necessitated

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (CONTD.)

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.

At our company, we highly value all stakeholders and are committed to cultivating long-term, harmonious relationships with them. We prioritise key stakeholders by actively seeking to understand their expectations and concerns. Through consistent engagement across various channels, we have strengthened these relationships and enhanced our organisational strategy. Stakeholders are identified and prioritised based on the extent of their impact on our business, guiding our efforts to foster meaningful connections and mutual understanding.

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

Sr. No.	Stakeholder Group	Whether identified as Vulnerable & Marginalised Group	Channels of communication	Frequency of engagement	Purpose and scope of engagement including key topics and concerns raised during such engagement
1	Employees & Workers	No	- In-house newsletters - Email - Performance appraisals - Reward & Recognition - Training and Development - Workshops	Continuous	- Enhance efficiency, - Training & continuous learning - Capacity building & career progression. - Human Rights aspects related to employee wellbeing. - Diverse, open, non-discriminatory, and safe Working environment
2	Shareholders & Investors	No	- Newspapers - Corporate Presentations - Email, - AGM, - Annual Reports, - Company's Website, - Investor Meets, Press Release & - Communication to Stock Exchange & SEBI	Continuous	- Business Updates - Keeping communications channels open with analysts and investor community and helps to connect them with management. - Shareholder support and feedback on operations provides continuous guidance for the management and governance

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Sr. No.	Stakeholder Group	Whether identified as Vulnerable & Marginalised Group	Channels of communication	Frequency of engagement	Purpose and scope of engagement including key topics and concerns raised during such engagement
3.	Customers	No	- Emails - Engagement through website, social media - Advertisements - Phone calls	Frequent and as and when required.	- Consistent quality at competitive prices; - New and innovative products, as per latest market requirements; - Easy access to products and services - Timely deliveries - Clear communication on the product quality, price, usage, returning etc.
4.	Government and Regulatory authorities	No	- Mandatory regulatory filings. - Periodical submission of business performance. - Written communications. - In person meeting - Any other information required by the authorities	As and when required	- Compliance with rules and regulations. - Timely reporting through various compliance-based forms. - Submission of transparent disclosures i.e., different forms and formats as per the applicable statute.
5.	Suppliers/ Vendors/ third-party manufacturers	No	- Vendor Meets - E-mails - Websites	Continuous	- Fair and ethical procurement & engagement practices - Pricing and favorable terms of payment - Timely clearance of dues - Quality and quantity of raw materials.

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.

Our communication with stakeholders primarily occurs through channels such as the annual report, websites and the Annual General Meeting (AGM). Additionally, we've established a Stakeholder Relationship Committee dedicated to gathering essential feedback from stakeholders.

Maintaining a consistent and pro-active engagement with our key stakeholders has always been a priority. This engagement allows us to effectively communicate our strategies and performance to the stakeholders. Continuous dialogue helps in aligning expectations, thus enabling us to better serve our stakeholders.

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The Board remains updated on various developments and feedback is actively sought from the Directors to ensure that our actions are aligned with stakeholder interests.

2. Whether stakeholder consultation is used to support identifying and managing 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 the policies and activities of the entity.

Yes. The Company firmly believes that collaboration with stakeholders is essential, acknowledging their vital role in our long-term success. We engage regularly with a diverse range of stakeholders to seek their valuable input on key issues related to social impact, environmental sustainability, and human rights. This inclusive and participatory approach reflects our deep commitment to ethical and responsible business practices, enabling us to drive meaningful, positive change within our communities and across broader ecosystems.

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

Our CSR Policy is designed to effectively address the needs and concerns of marginalised and vulnerable sections of society. To ensure the long-term sustainability of our community initiatives, we align our social responsibility efforts with our core business strengths and growth objectives. This strategic alignment enables us to deliver meaningful support to key communities while fostering inclusive development. The CSR strategy is approved and periodically reviewed by the CSR Committee of the Board, reinforcing our commitment to maximising positive impact for communities and beneficiaries.

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			PY 2024-25		
	Total (A)	No. of employees/ workers covered (B)	% (B / A)	Total (C)	No. of employees/ workers covered (D)	% (D / C)
Employees						
Permanent	208	208	100.00%	160	160	100.00%
Other than permanent	0	0	0	0	0	0
Total Employees	208	208	100.00%	160	160	100.00%
Workers						
Permanent	698	698	100.00%	578	578	100.00%
Other than permanent	213	213	100.00%	0	0	0
Total Workers	911	911	100.00%	578	578	100.00%

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

Category	FY 2025-26					PY 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	208	0	0.00%	208	100.00%	160	0	0.00%	160	100.00%
Male	202	0	0.00%	202	100.00%	154	0	0.00%	154	100.00%
Female	6	0	0.00%	6	100.00%	6	0	0.00%	6	100.00%
Other than Permanent	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%
Male	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%
Female	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%
Workers										
Permanent	698	0	0.00%	698	100.00%	578	0	0.00%	578	100.00%
Male	695	0	0.00%	695	100.00%	578	0	0.00%	578	100.00%
Female	3	0	0.00%	3	100.00%	0	0	0.00%	0	0.00%
Other than Permanent	213	0	0.00%	213	100.00%	0	0	0.00%	0	0.00%
Male	213	0	0.00%	213	100.00%	0	0	0.00%	0	0.00%
Female	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%

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

a. Median remuneration/wages:

Category*	Male		Female	
	Number	Median remuneration / salary / wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BOD)**	4	24.00 Lacs	0	NIL
Key Managerial Personnel	3	21.60 Lacs	0	NIL
Employees other than BOD and KMP	195	4.20 Lacs	6	3.90 Lacs
Workers	698	2.40 Lacs	0	NIL

*Only Mg. Director/Whole Time Directors, KMP, Employees and Workers have been considered. Sitting Fee paid to Non-Executive-Independent Directors is not included in above.

**In Board of Directors, Whole Time/Executive Directors have been included whereas Mg. Director, CFO and CS have been considered in KMPs

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

	FY 2025-26	PY 2024-25
Gross wages paid to females as % of total wages	0.15	0.00

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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, the Human Resource team plays a crucial role in recording and addressing any human rights issues that may arise within the Company. However, our approach emphasises proactive prevention. For instance, we provide training to employees to enhance their understanding of human rights, including its manifestations, and educate them on approaches to report any concerns. By empowering our employees with knowledge and awareness, we strive to create a culture where human rights violations are actively prevented and addressed.

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

The Company is committed to maintain a safe and harmonious business environment and workplace for everyone, irrespective of the ethnicity, region, sexual orientation, race, caste, gender, religion, disability, work, designation and such other parameters. The Company believes that every workplace shall be free from violence, harassment, intimidation and/ or any other unsafe or disruptive conditions, either due to external or internal threats. Accordingly, the Company has aimed to provide reasonable safeguards for the benefit of employees at the workplace, while having due regard for their privacy and dignity.

And further, the Employees are encouraged to approach their Reporting Manager, Head of Department or personnel from Human Resource Department for any grievances.

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

	FY 2025-26			PY 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	0	0	N.A.	0	0	N.A.
Discrimination at workplace	0	0	N.A.	0	0	N.A.
Child Labour	0	0	N.A.	0	0	N.A.
Forced Labour/ Involuntary Labour	0	0	N.A.	0	0	N.A.
Wages	0	0	N.A.	0	0	N.A.
Other human rights related issues	0	0	N.A.	0	0	N.A.

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

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

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

The Company is committed to fostering a workplace culture based on respect, dignity, transparency, and zero tolerance towards discrimination, bullying, harassment, and other forms of inappropriate conduct. The Company has established mechanisms to enable employees and other stakeholders to raise concerns and to protect complainants from retaliation, victimisation, or other adverse consequences for making a complaint in good faith.

The Company's Whistleblower Policy provides a framework for reporting concerns relating to misconduct and violations of the Company's Code of Conduct and other applicable policies. Appropriate safeguards are in place to maintain

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confidentiality, protect the identity of the complainant to the extent reasonably practicable and permitted under applicable laws, and prevent retaliation or victimisation. Complaints are handled through appropriate and discreet processes, with necessary support provided to individuals who raise concerns in good faith.

In cases of sexual harassment, the Company follows the principles of Prevention, Prohibition and Redressal in accordance with the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and the rules framed thereunder. Complaints are dealt with in accordance with the prescribed process, with due regard to confidentiality and protection of the identity of the complainant and other parties involved, as required under applicable law.

The Company is committed to ensuring that individuals who raise concerns or complaints in good faith are not subjected to retaliation, victimisation, discrimination, or any other adverse treatment as a consequence of reporting such concerns. Appropriate action is taken, where required, to address any instances of retaliation or victimisation.

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

10. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	100% The Company is in compliance with the applicable laws.
Forced/involuntary labour	
Sexual harassment	
Discrimination at workplace	
Wages	

11. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 9 above:

No corrective actions required since there were Nil concerns arising from the assessments.

Leadership Indicators

1.	Details of a business process being modified / introduced as a result of addressing human rights grievances/complaints.	No complaints have been received during the Financial Year under review. Accordingly, no business processes have been modified or introduced for addressing human rights grievances/complaints.
2.	Details of the scope and coverage of any Human rights due-diligence conducted	The Company has implemented robust measures to actively discourage not only violations of human rights but also any other behaviors that may run counter to the Company's Ethics policy and Code of Conduct.
3.	Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?	Yes, the Company firmly embraces the principle of providing equal opportunities to all its employees. In alignment with this principle, the Company is dedicated to ensuring that its premises are accessible for employees and workers with disabilities as well.

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4. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual harassment	0.00%
Discrimination at workplace	0.00%
Child Labour	0.00%
Forced Labour/Involuntary Labour	0.00%
Wages	0.00%
Others – please specify	NA

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

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

Essential Indicators

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

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
From renewable sources		
Total electricity consumption (A)	5,40,80,913	12,41,75,110
Total fuel consumption (B)	1,15,13,187	4,68,02,904
Energy consumption through other sources (C)	3,92,96,603	6,24,23,309
Total energy consumed from renewable sources (A+B+C)	10,48,90,703	23,34,01,323
From Non-renewable sources		
Total electricity consumption (D)	6,93,92,484	5,21,40,309
Total fuel consumption (E)	4,05,75,518	3,19,50,570
Energy consumption through other sources (F)	5,24,35,381	3,66,96,740
Total energy consumed from non-renewable sources (D+E+F)	16,24,03,383	12,07,87,619
Energy intensity per rupee of turnover (Total energy consumption /Revenue from Operations)	0.015	0.019
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed/ Revenue from operations adjusted for PPP)	NA	NA
Energy intensity in terms of physical output	NA	NA
Energy intensity (optional) - the relevant metric may be selected by the entity	NA	NA

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

No

If yes, name of the external agency.

2. Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N)? No If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any:

Not Applicable

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

Parameter	FY 2025-26	PY 2024-25
Water withdrawal by source (in kiloliters)		
(i) Surface water	0	0
(ii) Groundwater	18,015	13,990
(iii) Third party water	16,845	12,820
(iv) Seawater / desalinated water	0	0
(v) Others	1,255	1,154
Total volume of water withdrawal (in kiloliters) (i + ii + iii + iv + v)	36115	27964
Total volume of water consumption (in kiloliters)	36,115	27,964
Water intensity per rupee of turnover (Total Water consumption / Revenue from Operations)	0.0000020082	0.0000014619
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption/ Revenue from operations adjusted for PPP)	-	-
Water intensity in terms of physical output	-	-
Water intensity (optional) – the relevant metric may be selected by the entity	NA	NA

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)-
No

If yes, name of the external agency? **Not Applicable**

4. Provide the following details related to water discharged:

Parameter	FY 2025-26	PY 2024-25
Water discharge by destination and level of treatment (in kiloliters)		
(i) To Surface water		
No treatment	0	0
With treatment – please specify level of treatment	0	0
(ii) To Groundwater		
No treatment	0	0
With treatment – please specify level of treatment	0	0
(iii) To Seawater		
No treatment	0	0
With treatment – please specify level of treatment	0	0
(iv) Sent to third-parties		
No treatment	3,784.07	2,120.37
With treatment – please specify level of treatment	0	0
(v) Others		
No treatment	0	0
With treatment – please specify level of treatment	0	0
Total water discharged (in kiloliters)	3,784.07	2,120.37

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

If yes, name of the external agency. Not applicable

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

Yes, the Company's Plant situated at Mangaon has achieved Zero Liquid Discharge (ZLD) mechanism with 10 KLD of STP, 3 KLH of ETP and 3KLH of ZLD.

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	PY 2024-25
NOx	Mg/NM ³	Within statutory limits	Within statutory limits
SOx	Mg/NM ³	Within statutory limits	Within statutory limits
Particulate matter (PM)	Mg/NM ³	<60	<60
Persistent organic pollutants (POP)	Mg/NM ³	Within statutory limits	Within statutory limits
Volatile organic compounds (VOC)	Mg/NM ³	Within statutory limits	Within statutory limits
Hazardous air pollutants (HAP)	Mg/NM ³	Within statutory limits	Within statutory limits
Others, please specify	Mg/NM ³	Within statutory limits	Within statutory limits

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N): No

If yes, name of the external agency: Not Applicable

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

Parameter	Unit	FY 2025-26	PY 2024-25
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	-	-
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	-	-
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total scope 1 and scope 2 GHG emissions/ Revenue from Operations)		-	-
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		-	-
Total Scope 1 and Scope 2 emission intensity in terms of physical output		-	-
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity		-	-

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N): No

If yes, name of the external agency.: Not Applicable

8. Does the entity have any project related to reducing Green House Gas emission? No

If yes, name of the external agency.: Not Applicable

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

Parameter	FY 2025-26	PY 2024-25
Total Waste generated (in metric tonnes)		
Plastic waste (A)	1.75	0.87
E-waste (B)	0.381	0.14
Bio-medical waste (C)	0.00	0.00
Construction and demolition waste (D)	23.65	8.40
Battery waste (E)	0.60	0.20
Radioactive waste (F)	0.00	0.00
Other Hazardous waste. Please specify, if any. (G)	4,053.275	1,776.63
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	0.00	0.00
Total (A+B + C + D + E + F + G + H)	4,079.656	1,786.24
Waste intensity per rupee of turnover (Total waste generated / Revenue from Operations)	0.0000002269	0.0000000934
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from Operations adjusted for PPP)	-	-
Waste intensity in terms of physical output	-	-
Waste intensity (optional)- the relevant metric may be selected by the entity	-	-
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	NIL	NIL
(ii) Re-used	NIL	NIL
(iii) Other recovery operations	NIL	NIL
Total	NIL	NIL
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	0	0
(ii) Landfilling	0	0
(iii) Other disposal operations	0	0
Total	0	0

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N):

If yes, name of the external agency: Not Applicable

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.

Company complies with all regulations concerning the safe and responsible management of waste materials. The waste is disposed off to authorised vendors/agencies. We have implemented waste management practices across all our

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establishments to increase waste efficiency. Hazardous and non-hazardous waste are segregated and managed through a robust waste management system. Hazardous waste is sent to registered recyclers or CPCB authorised TSDF for disposal, while e-waste is sent to registered recyclers.

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

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

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
NA					

13. Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Y/N).

Sr. 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
1.	The Company is 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.			

Leadership Indicators

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

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

(i) **Name of the area:** Vill. Koste Budruk, Tal. Mangaon Dist. Raigad, Maharashtra -402120

(ii) **Nature of operations:** ERW Pipe / GI Pipe & Solar Section, DFT

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

Parameter	FY 2025-26	PY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	Nil	Nil
(ii) Groundwater	1440	Nil
(iii) Third party water	2,190	6,200

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Parameter	FY 2025-26	PY 2024-25
(iv) Seawater / desalinated water	Nil	Nil
(v) Others	Nil	Nil
Total volume of water withdrawal (in kilolitres)	3,630	6,200
Total volume of water consumption (in kilolitres)	3,630	6,200
Water intensity per rupee of turnover (Water consumed / turnover)	0.00000035	0.00000032
Water intensity (optional) – the relevant metric may be selected by the entity	Nil	Nil
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water		
- No treatment	Nil	Nil
- With treatment-please specify the level of treatment	Nil	Nil
(ii) Into Groundwater	Nil	
- No treatment	Nil	Nil
- With treatment-please specify the level of treatment	Nil	Nil
(iii) Into Seawater	Nil	
- No treatment	Nil	Nil
- With treatment-please specify the level of treatment	Nil	Nil
(iv) Sent to third-parties	Nil	
- No treatment	Nil	Nil
- With treatment-please specify the level of treatment	Nil	Nil
(v) Others	Nil	
- No treatment	Nil	Nil
- With treatment-please specify the level of treatment	Nil	Nil
Total water discharged (in kilolitres)	Nil	Nil

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency?
(Y/N): No

If yes, name of the external agency- Not applicable

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

Parameter	Unit	FY 2025-26	PY 2024-25
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	<i>Metric tonnes of CO₂ equivalent</i>	NA	NA
Total Scope 3 emissions per rupee of turnover		NA	NA
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity		NA	NA

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency?
(Y/N): No

If yes, name of the external agency. Not Applicable

3. With respect to the ecologically sensitive areas reported at Question 11 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities. Not Applicable

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

Sr. No.	Initiative undertaken	Details of the initiative (Web- link, if any, may be provided along-with summary)	Outcome of the initiative
1	ZLD Plant	The Company had implemented Zero Liquid Discharge Mechanism in its Mangaon Unit, located at Maharashtra.	Low waste volume, cost efficiency in waste management, Improved environmental performance etc.

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

Yes. The Company has implemented a comprehensive Disaster Management Plan to address emergencies and disruptive events that may occur within or around its manufacturing facilities and adversely impact people, property, operations, or the environment. The plan covers various operational and natural emergencies, including fire, gas leakage, oil spillage, zinc dust exposure, hot metal spillage, earthquakes, floods, cyclones, and tsunamis. It outlines emergency response procedures, roles and responsibilities, communication protocols, evacuation measures, and mitigation measures to ensure business resilience and continuity. The plan is communicated to relevant personnel and supported by regular training, rehearsals, and mock drills conducted with internal and external agencies to strengthen emergency preparedness and minimise potential human, operational, and environmental losses.

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 has been observed from the value chain pertaining to the environment.

7. Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts - 48.91%

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: 1
- b. List the top 10 trade and industry chambers/ associations (determined based on the total members of such body) the entity is a member of/ affiliated to

Sr. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National/International)
1.	Derabassi Industries Association	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.

Sr.	Name of authority	Brief of the case	Corrective action taken
NA			

Leadership Indicators

1. Details of public policy positions advocated by the entity

Sr. no.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board	Web Link, if available
NA					

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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.**

Sr. no.	Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency	Results communicated in public domain	Relevant Web link
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N.A. As there were no projects which require SIA as per the applicable laws.

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

Sr. no.	Name of 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 Rs.)
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N.A.

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

The Company is dedicated to harmonising the diverse needs of our stakeholders while proactively addressing concerns related to the environment, society and the community. Our commitment to societal well-being is evident through our carefully selected Corporate Social Responsibility (CSR) initiatives.

To ensure a supportive and inclusive workplace culture, we have established the Stakeholder's Relationship and Sexual Harassment Committee, serving as avenues for addressing grievances. Employees and workers are encouraged to reach out to the Human Resource Department for any concerns, underscoring our commitment to their well-being and professional development.

Furthermore, we prioritise accessibility and transparency by prominently displaying contact details and email inquiries on our website, facilitating seamless communication for service and sales queries. By integrating these practices into our operations, we reaffirm our dedication to ethical conduct and sustainable growth, thereby enriching both our business and the communities we serve.

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

	FY 2025-26	PY 2024-25
Directly sourced from MSMEs/small products	0.00%	0.00%
Directly from within India	75.66%	24.59%

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

Location	FY 2025-26	PY 2024-25
Rural	0.00%	0.00%
Semi-urban	19.61%	23.85%
Urban	45.21%	54.20%
Metropolitan	35.18%	21.95%

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

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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):

Sr. No.	Details of negative social impact identified	Corrective action taken
NA		

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

Sr. No.	State	Aspirational District	Amount spent (In Rs.)
NA			

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

No

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

NA

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

NA

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

Sr.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes/ No)	Basis of calculating benefit share
NA				

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.

Sr. No	Name of authority	Brief of the Case	Corrective action taken
NA			

6. Details of beneficiaries of CSR Projects

Sr. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalised groups
1	Indraprastha Global Education & Research Foundation	5,000+	36.62%
2	Direct CSR to Army Veterans	3	100.00%
3	Government Polytechnic College, Khunimajra	500+	57.58%

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (CONTD.)

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.

Our consumers are at the center of our business, and their feedback is essential for driving continuous improvement. To ensure smooth communication and quick resolution of any issues, we have introduced several consumer-focused initiatives.

Every product label features a dedicated email address for customer feedback, allowing consumers to directly share their concerns with our support team, who are trained to respond promptly and efficiently.

In addition, our marketing coordinators are available to assist with product-related queries, offering personalised support to enhance the customer experience. Customers can also submit complaints or inquiries through the query section of our website.

We are committed to resolving these complaints within a defined timeframe or providing regular updates on the progress. For complex or unresolved issues, we follow a structured escalation process to ensure appropriate and timely action. These multiple touchpoints and our proactive engagement demonstrate our strong commitment to customer satisfaction, transparency, and continuous improvement in both product quality and service delivery.

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	NA
Safe and responsible usage	NA
Recycling and/or safe disposal	NA

3. Number of consumer complaints in respect of the following

	FY 2025-26			PY 2024-25		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	0	0	NA	0	0	NA
Advertising	0	0	NA	0	0	NA
Cyber-security	0	0	NA	0	0	NA
Delivery of essential services	0	0	NA	0	0	NA
Restrictive Trade Practices	0	0	NA	0	0	NA
Unfair Trade Practices	0	0	NA	0	0	NA
Other	0	0	NA	0	0	NA

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

	Number	Reasons for recall
Voluntary recalls	0	0
Forced recalls	0	0

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (CONTD.)

5. Does the entity have a framework/ policy on cyber security and risks related to data privacy?

Yes

If available, provide a web-link of the policy

<https://www.jtl.one/wp-content/uploads/2023/06/Policy-on-Cyber-Security-and-Risks-Related-to-Data-Privacy.pdf>

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

NA

7. Provide the following information relating to data breaches:

a. Number of Instances of data breaches	NIL
b. Percentage of data breaches involving personally identifiable information of customers	
c. Impact, if any, of the data breaches	

Leadership Indicators

1. Channels / platforms where information on products and services of the entity can be accessed (provide web link, if available).	Product details are available on the Company's website at www.jtl.one
2. Steps taken to inform and educate consumers about safe and responsible usage of products and/or services	This is done one to one with customers. In our case we educate consumers on correct jointing and commissioning process of pipes.
3. Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services.	Any delays in delivery are immediately informed to the consumer as soon as they come to our knowledge.
4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable)	Yes, all products manufactured by us are compliant with the mandatory codes, specifications, industry regulations, and statutory safety norms of the country. Additionally, we label our products with all necessary product information and detailed specifications in the information manuals and documents.
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?	As part of our customer engagement policy, we carry out a customer satisfaction survey every year. The results of the survey are shared internally with the concerned departments, and improvements are made based on the corrective actions proposed as an outcome of the survey.