SINCE 1974

JYOTI STRUCTURES LIMITED
Corporate Office: Valecha Chambers
6th Floor, New Link Road Oshiwara
Andheri (West) Mumbai -400053
Corporate Identity No: L45200MH1974PLC017494

Ref No: JSL/HO/CS/GEN/25-26/818 Date: August 20, 2025

BSE Limited Phiroze Jeejeebhoy Tower, Dalal Street, Fort, Mumbai-400 001. **Scrip Code: 513250**	**National Stock Exchange of India Limited** Exchange Plaza, C-1, Block G, Bandra Kurla Complex, Mumbai-400 051. **Symbol: JYOTISTRUC**

Dear Sir/Madam,

Sub: Business Responsibility and Sustainability Report for the Financial Year 2024-25

Pursuant to Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed Business Responsibility and Sustainability Report for the Financial Year 2024-25 .The said report forms part of Annual Report for Financial Year 2024-25.

The above is for your information and record.

Thanking you,

Yours faithfully,
For **Jyoti Structures Limited**

SONALI KRISHNAJI GAIKWAD
Digitally signed by SONALI KRISHNAJI GAIKWAD
Date: 2025.08.20 15:04:18 +05'30'

Sonali K. Gaikwad
Company Secretary
ACS 31201

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1.	Corporate Identity Number (CIN) of the Listed Entity	L45200MH1974PLC017494
2.	Name of the Listed Entity	Jyoti Structures Limited
3.	Year of incorporation	1974
4.	Registered office address	Valecha Chambers, 6th Floor, New Link Road, Andheri (West) Mumbai – 400053, India
5.	Corporate address	Valecha Chambers, 6th Floor, New Link Road, Andheri (West), Mumbai – 400053, India
6.	E-mail	investor@jsl.co.in
7.	Telephone	+91-22-4091 5000
8.	Website	www.jyotistructures.in
9.	Financial year for which reporting is being done	1st April 2024 - 31st March 2025
10.	Name of the Stock Exchange(s) where shares are listed	BSE Limited and National Stock Exchange of India Limited
11.	Paid-up Capital	₹ 237.69 Cr as on 31st March,2025
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any Financial queries on the BRSR report	Name : Mr. Abdul Hameed Khan Designation : Chief Financial Officer & Whole time Director Telephone number : +91-22- 40915000 Email id :investor@jsl.co.in
13.	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	This report is prepared on Standalone basis

14.	Whether the company has undertaken reasonable assurance of the BRSR Core?	No
15.	Name of assurance provider	-
16.	Type of assurance obtained	-

II. Products/services

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the Entity
1	Transmission and Distribution	Electric power generation, transmission and distribution	100%



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14.	Whether the company has undertaken reasonable assurance of the BRSR Core?	No
15.	Name of assurance provider	-
16.	Type of assurance obtained	-

II. Products/services

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the Entity
1	Transmission and Distribution	Electric power generation, transmission and distribution	100%

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

S. No.	Product/Service	NIC Code	% of total Turnover contributed
1	Construction/erection and maintenance of power and transmissions lines	42202	100%

III. Operations

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

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

20. Markets served by the entity:

a. Number of locations served

Locations	Number
National (No. of States)	5 States
International (No. of Countries)	2 Countries

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

5 %

c. Briefly explain the types of customers

Incorporated in 1974, JSL is an Engineering, Procurement and Construction (EPC) contracting company in the power transmission and distribution networks across India and global markets. JSL has broad experience in executing projects across the entire T&D value chain.

The Company has three lines of operations which include transmission lines, substations and rural electrification. Company has experience in executing high voltage Transmission lines up to 800 KV, Substations up to 765 KV and Distribution Lines and has constructed over 31,000 circuit Km and over 1,800 bays of substations and electrified over 37,000 villages. Its major clients are Adani, Vedanta Group, ReNew Power, Apraava, Torrent, PGCIL.



IV. Employees

21. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
EMPLOYEES						
1.	Permanent (D)	110	93	84.55%	17	15.45%
2.	Other than Permanent (E)	416	400	96.15%	16	3.85%
3.	**Total employees (D + E)**	526	493	93.73%	33	6.27%
WORKERS						
4.	Permanent (F)	138	138	100%	-	-
5.	Other than Permanent (G)	30	30	100%	-	-
6.	**Total workers (F + G)**	168	168	100%	-	-



b. Differently abled Employees and workers:

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

22. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	6	1	16.67%
Key Management Personnel*	3	1	33.33%

Note:
* This includes CEO
* As on date 31 March 2025

23. Turnover rate for permanent employees and workers

	FY 2024-25			FY 2023-24			FY 2022-23		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	29.03%	5.88%	25.45%	28.57%	10.00%	25.76%	25.58%	0.00%	35.42%
Permanent Workers	1.45%	0.00%	1.45%	5.34%	0.00%	5.34%	0.72%	0.00%	5.07%



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

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

S. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	JSL Corporate Services Ltd.	Subsidiary	100%	No
2	Jyoti Energy Ltd.	Subsidiary	100%	No
3	Jyoti International Inc.	Subsidiary	100%	No
4	Jyoti Structures Africa (Pty) Ltd.	Subsidiary	70%	No
5	Jyoti Structures FZE	Subsidiary	100%	No
6	JSL FZE Namibia	Step down Subsidiary	70%	No
7	JS FZE Nigeria	Step down Subsidiary	100%	No
8	Jyoti Structures Kenya Ltd.	Step down Subsidiary	100%	No
9	Jyoti Americas LLC	Step down Subsidiary	100%	No
10	Jyoti Structures Canada Ltd	Step down Subsidiary	100%	No
11	Gulf Jyoti International LLC	Joint-Venture	30%	No
12	GJIL Tunisia SARL	Joint-Venture	49%	No

VI. CSR Details

25. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: No

(ii) Turnover (in Rs.) ₹ 497.83 Cr

(iii) Net worth (in Rs.) ₹ 586.83 Cr



VII. Transparency and Disclosures Compliances

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

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 2024-25			FY 2023-24		
		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	The respective policies substantiating the principles of BRSR include grievance redressal mechanism. The policies are available at https://www.jyotistructures.in/corporate-governance	NIL	NIL	NIL	NIL	NIL	NIL
Investors (other than shareholders)		NIL	NIL	NIL	NIL	NIL	NIL
Shareholders		NIL	NIL	NIL	NIL	NIL	NIL
Employees and workers		NIL	NIL	NIL	NIL	NIL	NIL
Customers		NIL	NIL	NIL	NIL	NIL	NIL
Value Chain Partners		NIL	NIL	NIL	NIL	NIL	NIL
Others		NIL	NIL	NIL	NIL	NIL	NIL

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

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk /opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Human Capital Management	Opportunity	Employees are the most valuable assets of the Company and it recognizes talent as the primary source of its competitive edge. We adopt best practices to ensure healthy employee relations, employee growth and development as well as work satisfaction. We are aiming at being employer of choice and we are working towards achieving the same.	NA	Positive
2	Diversity & Inclusion	Opportunity	We recognize the significant role of a diverse workforce in achieving our organizational goals. Towards achieving its target of diverse workforce, the Company has taken steps like representation of female colleagues, international workforce. Diversity committees and separate cell has been established to work on D&I initiatives	NA	Positive
3	Efficient Energy Management	Opportunity	Efficient energy management can result in a lower environmental footprint. In view of the increased focus on climate change impacts, energy efficiency plays an important role and has an environmental and social impact. We are also increasing indigenous solar power generation and resultant consumption.	NA	Positive
4	Financial Performance	Opportunity	The Company considers its fiduciary duty to deliver on the expectations of shareholders through operational excellence and continued strengthening of its financial performance.	NA	Positive

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5	Sustainable Procurement	Risk	The Company recognizes the need to prevent disruptions that could be brought by social, natural or legal issues and to ensure ongoing raw material availability.	NA	Negative The disruption to the supply chain may cause discontinuity or availability of the raw material which may affect the business operations.
6	Corporate Governance	Opportunity	For sustainable long-term value creation and to protect the reputation & brand image, it is essential to conduct the business in an ethical, transparent, and accountable manner.	NA	Positive Conducting business in an ethical, transparent, and accountable manner builds trust with various stakeholders such as investors, customers, suppliers etc., which leads to sustainable financial performance.



SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the National Guidelines on Responsible Business Conduct (NGRBC) Principles and Core Elements. These are briefly as under:

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

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Policy and management processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c. Web Link of the Policies, if available	The policies are available at https://www.jyotistructures.in/corporate-governance								
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 you 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.	All policies adhere to the principles outlined in the NGRBC guidelines and the Companies Act, 2013, while also meeting the international standards of ISO 9001:2015, ISO 14001:2015 and ISO 45001 (IMS Certification), as relevant to each policy and JSL HSE framework for effective implantation of HSE system across JSL.								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	We have been dedicated to enhancing our sustainability efforts for several years now. Our approach to Environmental, Social, and Governance (ESG) practices is rooted in our Vision and Values, emphasizing our commitment to responsible and sustainable business operations. **Organisational Objectives and EHS Initiatives** Organisational objectives are defined in alignment with the QSHE Policy and cascaded into departmental objectives and targets, set								

	by process owners with defined timelines. Various EHS initiatives undertaken include: • **Go Green Initiatives:** Tree plantation drives • **Energy Conservation:** Installation of solar lights • **Digital Integration:** Launch of IMS Portal via Intranet • **Health & Hygiene:** Provision of bio-toilets at project sites, yoga sessions for employee well-being • **Safety & Quality Campaigns:** Observance of National Safety Day/Week, Fire Safety Week, Road Safety Week, and Quality Month celebrations across JSL with the theme *"One Team – One JSL."*
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	The performance against sustainability goals, targets, and strategy is reviewed periodically, providing valuable guidance and corrective actions to ensure their effective achievement.
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 have been constantly reengineering our systems and process and adopted a comprehensive approach to meet the evolving needs of various internal & external stakeholders. Sustainability is one of the core values of the Company and in the current context it takes the centre of attention for variety of stakeholders across the spectrum. We are committed to implementing innovative approaches to adapt the methodologies and techniques for sustainable development. Additionally, the industry encounters difficulties in defining requirements and methodologies for processing data in accordance with various guidelines and frameworks. Our ultimate goal is to contribute to making the world a better place by implementing impactful actions that are relevant to our business and the communities we operate in. We continually assess our performance in relation to these objectives and strive to achieve the systematic implementation of circular economy principles, safe work practices, the well-being of our employees and workers with social security, and the application of digital innovations to enhance process efficiency and effectiveness. We have already undertaken strategic projects to advance our progress towards becoming Carbon Neutral, Water Positive, utilizing Internet of Things technology, achieving Occupational Health and Safety Excellence, fostering employee engagement and well-being, and addressing other Sustainable Development Goals by increasing indigenous solar power generation and distribution.	
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Name: Mr. Abdul Hameed Khan Designation : Chief Financial Officer & Whole time Director DIN: 09508070
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 Company has a well-defined ESG department who seeks the decision from the CEO on various aspects of the environmental and social issues of the Company.

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10. **Details of Review of NGRBCs by the Company:**

Subject for Review	**a. Indicate whether review wasundertaken by Director / Committee of the Board/ Any other Committee**									**b. Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)**								
	P 1	**P 2**	**P 3**	**P 4**	**P 5**	**P 6**	**P 7**	**P 8**	**P 9**	**P 1**	**P 2**	**P 3**	**P 4**	**P 5**	**P 6**	**P 7**	**P 8**	**P 9**
Performance against above policies and follow up action	All the policies of the Company are either approved by the Board or CEO of the Company. Such policies are reviewed periodically or on a need basis by the board & CEO. During the review, the effectiveness of the policies is evaluated and necessary amendments to policies and procedures are implemented.																	
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	The Company complies with the statutory requirements as are applicable from time to time.																	

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

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

Questions	**P 1**	**P 2**	**P 3**	**P 4**	**P 5**	**P 6**	**P 7**	**P 8**	**P 9**
The entity does not consider the Principles material to its business (Yes/No)	Not Applicable								
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 programs on any of the Principles during the financial year:

Segment	Total number of training and awareness programs held	Topics/ principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	80 Manhours	Business strategy, risks and legal compliances	100%
Key Managerial Personnel	240 Manhours	Code of Conduct, Prevention of Sexual Harassment ('POSH'), Ethics, Environment Health and Safety ('EHS'), Quality and IMS Awareness Cyber Security.	100%
Employees other than BOD and KMPs	9468 Manhours	Ethical Conduct, Functional trainings including operations, Environmental Management System, Occupational Health & Safety Management, Quality Management, Sustainability Business and Strategy, Leadership, Joining and Safety Inductions, JSL Safety Handbook etc	100%
Workers	1344 Manhours	Environmental and Occupational Health & Safety Management, Procedures and Practices, Checks, Emergency Response, Good Construction Practices and Construction / Operational Workmanship, Human Rights, Social Conditions, Various programmes like Inductions, Tool Box talks, Motivating for Safe Work etc	100%

2. Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ lawenforcement 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 30of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website):



Monetary

Type	NGRBC Principle	Type of violation	Name of the regulatory/enforcement agencies/judicial institutions	Amount (₹)	Brief of the case	Appeal made (if any)
BSE	Public Policy	Non-compliance of Reg. 17(1A) of SEBI(LODR) Regulations, 2015	BSE	3,71,000	Penalty for Non-compliance of Board composition norms under Reg. 17(1A) of SEBI (LODR)	No
NSE	Public Policy		NSE	3,71,000		No

Non-Monetary

Type	**NGRBC Principle**	**Name of the regulatory/ enforcement agencies/ judicial institutions**	**Brief of the Case**	**Has an appeal been preferred? (Yes/No)**
Imprisonment	NIL			
Punishment				

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

Case Details	**Name of the regulatory/ enforcement agencies/ judicial institutions**
	NOT APPLICABLE

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

No, the entity does not currently have a formal anti-corruption or anti-bribery policy in place.

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

	FY 2024-25	**FY 2023-24**
Directors	Nil	Nil
Key Managerial Personnel	Nil	Nil
Employees	Nil	Nil
Workers	Nil	Nil



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

	FY 2024-25		FY 2023-24	
	Number	**Remarks**	**Number**	**Remarks**
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	Nil	Nil	Nil
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil	Nil	Nil	Nil

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

Not Applicable

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

	FY 2024-25	**FY 2023-24**
Number of days of accounts payables	141	107

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 (%)**	**FY 2024 (%)**
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	22%	8%
	b. Number of trading houses where purchases are made from	13	6



	c. Purchases from top 10 trading houses as % of total purchases from trading houses	99%	100%
Concentration of Sales	a. Sales to dealers/distributors as % of total sales	Given the nature of business, this parameter is not applicable to the Company.	
	b. Number of dealers/distributors to whom sales are made		
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors		
Share of RPTs	a. Purchases (Purchases with related parties / Total Purchases)	NIL	NIL
	b. Sales (Sales to related parties / Total Sales)	0.48%	NIL
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	99.76%	100.00%
	d. Investments (Investments in related parties / Total Investments made)	88.42%	89.01%

Leadership Indicators

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

Total number of awareness programmes held	**Topics / principles covered under the training**	**%age of value chain partners covered (by value of business done with such partners) under the awareness programmes**
-	-	-

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

Yes. Conflict of interest refers to a situation of conflict between Board Members' personal interests (which may be financially or otherwise) and his / her duty as a Director of the Company. The Company does have a practice to obtain signed Annual Disclosure from each director at the beginning of the financial year. Further, each director is duty-bound to give signed disclosure to the Company with respect to any change in his / her interest during the financial year. As a process, the interested director is not allowed to participate in the discussion and vote on the business item taken up for approval in which the concerned director remains present.



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 technologiesto improve the environmental and social impacts of product and processes to total R&D and capex investments made by the entity, respectively.

	FY 2024-25 Current Financial Year	**FY 2023-24 Previous Financial Year**	**Details of improvements in environmental and social impacts**
R&D	0.00%	0.00%	
Capex	0.00%	0.00%	

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

Yes. The Company has a sustainable procurement policy. All key supply partners sign the Code of Conduct based on sustainable procurement policy at the time of onboarding. The Company has assessed all it's key suppliers in terms of the environment, health, safety and sustainability parameters in current financial year.

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

The company's main material suppliers are well-known companies that have obtained essential ISO certifications related to environmental protection, product quality, and human rights protection within their organization.

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

Product	**Process to safely reclaim the product**
a. Plastics (including packaging)	NA*
b. E-Waste	NA*
c. Hazardous Waste	NA*
d. Other Waste	NA*

*Since the company is not a consumer goods company, rather an EPC company involved in Power Transmission & Distribution. Hence, there is no specific product to reclaim at the end of its life. However, appropriate measures are implemented to recycle, reuse and dispose the waste generated during the course of execution on the project sites, ensuring compliance with the regulatory requirements.



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.

No. **Extended Producer Responsibility (**EPR) is not applicable because the Company's primary business is EPC and related services. The Company does not manufacture any consumer products or goods.

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?

LCA has not been conducted in FY 24-25

NIC Code	Name of Product /Service	% of total Turnover contributed	Boundary for which the LifeCycle 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.
-	-	-	-	-	-



2. If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products / services, as identified in the Life Cycle Perspective / Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same.

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

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

Indicate input material	Recycled or re-used input material to total material	
	FY 24-25	FY 23-24
NA	NA	NA

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

	FY 24-25			FY 23-24		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	-	-	-	-	-	-
E-waste	-	-	-	-	-	-
Hazardous waste	-	-	-	-	-	-
Other waste	-	-	-	-	-	-

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

Not Applicable



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

Essential Indicators

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		No. (B)	% (B / A)	No. (C)	% (C / A)	No. (D)	% (D / A)	No. (E)	% (E / A)	No. (F)	% (F / A)
Permanent employees											
Male	93	93	100%	93	100%	-	-	93	100%	-	-
Female	17	17	100%	17	100%	17	100%	-	-	-	-
Total	110	110	100%	110	100%	17	100%	93	100%	-	-
Other than Permanent employees											
Male	400	400	100%	400	100%	-	-	-	-	-	-
Female	16	16	100%	16	100%	16	100%	-	-	-	-
Total	416	416	100%	416	100%	16	100%	-	-	-	-

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	
		No. (B)	% (B / A)	No. (C)	% (C / A)	No. (D)	% (D / A)	No. (E)	% (E / A)	No. (F)	% (F / A)
Permanent workers											
Male	138	138	100%	138	100%	-	-	138	100%	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	138	138	100%	138	100%	-	-	138	100%	-	-
Other than Permanent workers											
Male	30	30	100%	30	100%	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	30	30	100%	30	100%	-	-	-	-	-	-

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

	FY 24-25	FY 23-24
Cost incurred on well-being measures as a % of total revenue of the Company	0.08%	0.07%

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

Benefits	FY 24-25			FY 23-24		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	100%	Y	100%	100%	Y
Gratuity	100%	100%	Y	100%	100%	Y
ESI	100%	100%	Y	100%	100%	Y

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

   The Company's permanent office buildings and manufacturing locations are accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016.

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

   The Company abides by its Equal Opportunity Policy, which emphasizes its dedication to providing equal opportunities to all, including individuals with disabilities. Weblink of the Equal Opportunity Policy ://www.jyotistructures.in/corporate-governance

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

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

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.

Permanent Workers	Yes. Jyoti Structures Limited has implemented a) Grievance Redressal Policy b) Whistleblower Policy and c) Anti Sexual Harassment Policy, among others. Jyoti Structures Limited supports open door communication and encourage employees to attempt to resolve concerns, problems, grievance, compliant or issues that involve the work environment, including holding frank discussions with employee's immediate supervisors or other senior managers, by providing performance feedback. Such discussion may help resolve many workplace issues. JSL objective is to maintain an environment in which directors and all employees feel comfortable raising issues or grievances they believe are important. JSL believes that maintaining a culture where open dialogue is encouraged and supported leads to a more productive, cohesive and enjoyable work environment. Further in consonance with the Companies Act, 2013, Industrial Disputes Act, 1947 or any other labour laws as amended from time to time and the Listing Regulations, JSL has established a vigil and grievance redressal mechanism whereby directors and employees are encouraged to report unethical or improper activities through established channels, enabling an ethical and corruption free work environment.
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

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

Category	FY 2024-25			FY 2023-24		
	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)**
Workers Male	138	138	100 %	131	131	100 %

8. Details of training given to employees and workers:

Category	FY 2024-25 Current Financial Year					FY 2023-24 Previous Financial Year				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Male	493	493	100%	296	60%	399	399	100%	215	54%
Female	33	33	100%	28	85%	22	22	100%	15	68%
Total	526	526	100%	324	62%	421	421	100%	230	55%
Workers										
Male	168	168	100%	168	100%	131	131	100%	131	100%
Female	-	-	-	-	-	-	-	-	-	-
Total	168	168	100%	168	100%	131	131	100%	131	100%

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

Category	FY 2024-25			FY 2023-24		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	493	493	100 %	399	399	100 %
Female	33	33	100 %	22	22	100 %
Total	526	526	100 %	421	421	100 %
Workers						
Male	168	168	100 %	131	131	100 %
Female	0	0	0 %	0	0	0 %
Total	168	168	100 %	131	131	100 %

10. Health and safety management system:

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

If yes, the coverage such system?

Yes, the Company has implemented Occupational Health and Safety Management system and is certified as per ISO:45001:2018 Standard. The system has been implemented across the organization.

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

All business units have a systematic activity conducted for identification of hazards originating from occupational activities regularly. The risks are categorized based on frequency and severity. The risks which are rated high in terms of severity, are considered critical and actions are taken to minimize/eliminate the risks. In certain cases, irrespective of lower probability of any risk if they are perceived critical, actions are taken to mitigate them. We have a HIRA Process (Hazards identification and risk assessment process) which delas with such issues.

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

Yes, we have a defined process. The workers are provided with awareness trainings at all stages right from identification of hazardous activities, risk associated and the outcome of such activities. Workers are provided with appropriate communication channels to help them report any work-related hazards such as daily meetings, weekly safety committee with the head of the department and project leadership teams. Monthly safety committee meetings are conducted to discuss the performance and issues, which may affect EHS performance.

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

Yes, they are provided with the facility as per need basis.

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

Safety Incident/Number	Category	FY 2024-25	FY 2023-24
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	0	0
Total recordable work-related injuries	Employees	0	0
	Workers	0	0
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	1
	Workers	0	0

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

All conditions of the workplaces are assessed thoroughly. It is ensured that workplaces have safe and conducive environment. Whenever, workplace (sites/plant areas) are found unfit to work, those areas are prohibited to work until repaired. Frequent internal audits, safety walk downs are undertaken. The company ensures in staying updated of the occupational / contagious diseases to maintain healthy workplace and preventive measures are implemented. Workers are also provided with safety induction during the joining process. The Company also conducts monthly motivational programmes such as, safety conscious employees and workers are identified and recognized with gifts, our senior management is committed and ensures reviewing and guiding on matters related health and safety.

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

Category	FY 2024-25			FY 2023-24		
	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	None	None	None	None	None	None
Health & Safety	None	None	None	None	None	None

14. Assessments for the year:

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

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

1. The guidelines and SOPs are developed and modified based on the prior case studies and learnings. This data is utilised for predictive analysis and incident assessment as well as to determine unsafe behaviour. This allows for the identification of significant risks, which encourages projects to proactively manage and focus resources to avoid accidents or mishaps.

2. Counselling and refresher trainings sessions are arranged for the entire crew at specific sites.



LEADERSHIP INDICATORS

1. Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Y/N) (B) Workers (Y/N)
   No

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

   The Company conducts statutory compliance reviews and due diligence assessments on a regular basis to ensure strict adherence to the regulations governing dues deduction. The Company ensures all applicable clauses regarding statutory dues are incorporated in agreement with value chain partners.

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

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

	% 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.
   1. Formal Assessment of the key vendors is completed and all the observations and non-conformances are properly recorded and being shared with vendors to take corrective and preventive actions to address risks. No significant reportable risk observed.

   2. Counselling and refresher trainings sessions are arranged for the entire crew at specific sites.

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

ESSENTIAL INDICATORS

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

   The Stakeholder groups are identified based on the nature of their engagement with the Company. The Company has identified its core stakeholder groups such as Employees, Vendors/Sub-contractors, Government and Regulatory Authorities, Customers, Investors/Analysts and Local Community.

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

Stakeholder Group	**Whether identified as Vulnerable & Marginalized Group (Yes/No)**	**Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other**	**Frequency of engagement (Annually/ Half yearly/ Quarterly/ others - please specify)**	**Purpose and scope of engagement including key topics and concerns raised during such engagement**
Employees	No	Grievance redressal cells, emails, meetings	Regularly	Understand their career ambitions, job satisfaction parameters, support career growth, employee well-being, training, and development. Share the Company's vision, short-term and long-term goals, workplace needs and expectation
Vendors	No	Site visits and inspection, Supplier's visits, meetings	Periodically	Share mutual expectations and needs about quality, cost and timely delivery, growth plans. Share best practices.
Customers	No	Emails, Satisfaction inspection	Regularly	Develop a sustained relationship Anticipate short and long-term expectations.
Government and Regulatory Authorities	No	Emails, Meetings	Periodically	Regulatory compliances and corporate governance mechanisms, Tax revenues and policy advocacy
Local Community	Yes	Grievance redressal cells, Emails	Periodically	Develop and support local communities and economies.
Investors/Analysts	No	Emails, Investor and shareholder meetings, Investor calls, press releases, website.	Quarterly/Annually/ Regularly	Understand concerns and expectations, create higher shared value.

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Leadership Indicators :

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

   The Company conducts a thorough assessment of its material issues by consulting with its key stakeholders to determine the importance of environmental, social, and governance issues to the Company. This evaluation involves a systematic approach where the inputs of stakeholders are gathered, and the feedback is then compiled and presented to the Business Unit Heads Board. The board of the Company has several committees, including the Stakeholder Relationship Committee and Risk Management Committee. Accordingly, during the quarterly management review meetings annual general meetings and other board – level meetings, these committees review the inputs provided by the stakeholders are discussed and devise an action plan is devised to address them. These inputs from stakeholders also help the Company to develop its business strategy. The relevant updates are provided to the board/respective committees of the board on a periodic basis.

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

   Yes, Stakeholder engagement exercise and materiality assessment results are used to determine the most crucial sustainability-related concerns for the business. On the basis of these results additional strategy development, policy creation, as well as the creation and execution of monitoring mechanisms, are carried out.

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

   No instances occurred.



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 2024-25 Current Financial Year			FY 2023-24 Previous Financial Year		
	Total (A)	No. employees workers covered (B)	% (B / A)	Total (C)	No. employees workers covered (D)	% (D / C)
Employees						
Permanent	110	110	100.00%	66	66	100.00%
Other than permanent	416	416	100.00%	355	355	100.00%
Total Employees	526	526	100.00%	421	421	100.00%
Workers						
Permanent	138	138	100.00%	131	131	100.00%
Other than permanent	30	30	100.00%	-	-	-
Total worker	168	168	100.00%	131	131	100.00%



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

Category	FY 2024-25 Current Financial Year					FY 2023-24 Previous Financial Year				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No.(B)	% (B /A)	No.(C)	% (C/A)		No.(E)	% (E/D)	No.(F)	% (F/D)
Employees										
Permanent	110	-	-	110	100%	66	-	-	66	100%
Male	93	-	-	93	100%	56	-	-	56	100%
Female	17	-	-	17	100%	10	-	-	10	100%
Other than permanent	416	-	-	416	100%	355	-	-	355	100%
Male	400	-	-	400	100%	343	-	-	343	100%
Female	16	-	-	16	100%	12	-	-	12	100%
Workers										
Permanent	138	3	2.17%	135	97.83%	131	7	5.34%	124	94.66%
Male	138	3	2.17%	135	100%	131	7	5.34%	124	94.66%
Female	-	-	-	-	-	-	-	-	-	-
Other than permanent	30	10	33.33%	20	66.67%	-	-	-	-	-
Male	30	10	33.33%	20	66.67%	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-



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

a. Median Remuneration /wages:

	Male		Female	
	Number	**Median remuneration/ salary/wages of respective category**	**Number**	**Median remuneration/ salary/ wages of respective category**
Board of Directors(BOD)	5	0.32 Cr	1	0.049 Cr
Key Managerial Personnel	3	0.60 Cr	1	0.195 Cr
Employees other than BOD and KMP	490	0.074 Cr	32	0.108 Cr
Workers	168	0.033 Cr	0	0

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

Yes, the Head of Human Resource department of the Company is responsible for addressing human rights impact or issues. As part of the Human Rights Policy, the Company expects all its relevant stakeholders to respect and comply with the policy principles and applicable laws, regulations in all territories of its operation.

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

We have a grievance redressal policy that deals with such issues. There is a dedicated committee at JSL, for redressing grievances related to Sexual Harassment, Workers' Committee for protection of workers' rights, and corporate level committees, specifically tasked with addressing human rights issues. If any employees have concerns or complaints regarding the violation of human rights, they can report them on contact@jsl.co.in and respective office/plants admin email id.

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

	FY 2024-25 Current Financial Year			**FY 2023-24 Previous Financial Year**		
	Filed during the year	**Pending resolution at the end of year**	**Remarks**	**Filed during the year**	**Pending resolution at the end of year**	**Remarks**
Sexual Harassment	Nil	Nil	-	Nil	Nil	-
Discrimination at workplace	Nil	Nil	-	Nil	Nil	-
Child Labour	Nil	Nil	-	Nil	Nil	-
Forced Labour/Involuntary Labour	Nil	Nil	-	Nil	Nil	-
Wages	Nil	Nil	-	Nil	Nil	-
Other human rights related issues	Nil	Nil	-	Nil	Nil	-

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7. Complaints filed under the sexual harassment of women at workplace (Prevention, Prohibition and Redressal) Act, 2013, in the following format:

   Nil

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

   As per the COCG and POSH Policy, the Company ensures protection of the complainant. The investigation of the complaints is done strictly in a confidential manner ensuring the protection of the complainant against any retaliation.

   The Company provides necessary safeguards to complainant for making Protected Disclosures in good faith, in all the areas mentioned in the POSH and Code of Conduct such as business with integrity, responsible corporate citizenship, illegal and unfair labor practices, trade practices and other laws.

   For the cases pertaining to sexual harassment, the Company's policy on prevention, prohibition and redressal of sexual harassment at workplace in line with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and the Rules made thereunder ensures strict confidentiality of the investigation procedure and protection of the identity of the complainant.

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

   Yes

10. Assessments for the year:

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

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

Not Applicable



Leadership Indicators

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

   The company has processes to address any human rights grievances or complaints, e.g., Grievance redressal policy, Prevention of Sexual Harassment at Workplace policy, corporate Human right policy etc. Further, the company also introduced improvement measures for its employees through new policies for parental leaves, sabbatical leaves, higher education, etc.

2. Details of the scope and coverage of any Human rights due-diligence conducted.
   JSL's did not undertake Human Rights Due Diligence Assessment during the year.

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?

   JSL's premises and facilities are designed to be completely accessible, allowing employees and visitors with disabilities to move around easily and safely.

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	-
Discrimination at workplace	-
Child Labour	-
Forced Labour/Involuntary Labour	-
Wages	-
Others – please specify	-

5. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 4 above.
   Not Applicable



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

Essential Indicators

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

Parameter	FY 2024-25	FY 2023-24
From renewable sources		
Total electricity consumption (A) (in GJ)	-	-
Total fuel consumption (B) (in GJ)	-	-
Energy consumption through other sources (C)	-	-
Total energy consumption from renewable sources (A+B+C)	-	-
From non-renewable sources		
Total electricity consumption (A) (in GJ)	2,697	3,403
Total fuel consumption (B) (in GJ)	31,401	10,256
Energy consumption through other sources (C)	34,098	13,659
Energy intensity per rupee of turnover *(Total energy consumption/turnover in rupees) (in GJ/Rs. Crores)*	68.49	30.26
Energy intensity *(optional)* – the relevant metric may be selectedby the entity	-	-
Energy intensity in terms of physical output*	-	-
Energy intensity (optional)- the relevant metric may be selected by the entity- GJ/Employee	-	-

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

2. **Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targetshave not been achieved, provide the remedial action taken, if any.**

   No



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

Parameter	FY 2024-25	FY 2023-24
Water withdrawal by source (in kiloliters)		
(i) Surface water	-	-
(ii) Groundwater	335	290
(iii) Third party water	189	165
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	524	455
Total volume of water consumption (in kilolitres)	524	455
Water intensity per rupee of turnover *(Water consumed / turnover) (in KL/Rs. Crore)*	0.95	0.99
Water 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) If yes, name of the external agency.
No

4. Provide the following details related to water discharged:

Parameter	FY 2025	FY 2024
Water discharged by destination and level of treatment (in kilolitres)	-	-
(i) Surface water	-	-
No treatment	-	-
With treatment - please specify level of treatment	-	-
(ii) Groundwater	-	-
No treatment	-	-
With treatment - please specify level of treatment	-	-
(iii) To Seawater	-	-
No treatment	-	-
With treatment - please specify level of treatment	-	-
(iv) Set to third-parties	-	-
No treatment	-	-
With treatment - please specify level of treatment	-	-
(v) Others	-	-
No treatment	-	-
With treatment - please specify level of treatment	-	-
Total water discharged (in kilolitres)	-	-



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

5. Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide detailsof its coverage and implementation.
   No

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

Parameter	***Please specify unit***	***FY 2024-25 (Current Financial Year)***	***FY2023-24 (Previous Financial Year)***
NOx	mg/cu. Mtr.	14.6	15.2
Sox	mg/cu. Mtr.	5.52	5.52
Particulate matter (PM)	mg/cu. Mtr.	16	18
Persistent organic pollutants (POP)	-	-	
Volatile organic compounds (VOC)	-	-	
Hazardous air pollutants (HAP)	Mg/m3	NIL	NIL
Others - please specify	PPM	NIL	NIL

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



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

Parameter	*Unit*	*FY2024-25*	*FY2023-24*
Total Scope 1 emissions (Break-up of the GHG intoCO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	*Metric tons Of CO2 equivalent*	NA	NA
Total Scope 2 emissions (Break-up of the GHG intoCO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	*Metric tonnes of CO2 equivalent*	NA	NA
Total Scope 1 and Scope 2 emissions per rupee of Turnover		NA	NA
Total Scope 1 and Scope 2 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) If yes, name of the external agency.
No

8 Does the entity have any project related to reducing Green House Gas emission? If Yes,then provide details.
No

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

Parameter	*FY2024-25*	*FY 2023-24*
Total Waste generated (in metric tons)		
Plastic waste ***(A)***	NA	NA
E-waste ***(B)***	NA	NA
Bio-medical waste ***(C)***	NA	NA
Construction and demolition waste ***(D)***	NA	NA
Battery waste ***(E)***	NA	NA
Radioactive waste ***(F)***	NA	NA



Other Hazardous waste. Please specify, if any. ***(G)***	854.77	321.91
Other Non-hazardous waste generated ***(H)***. *Please specify, if any.* (Break-up by composition i.e. by materials relevant to the sector)	NA	NA
Total (A+B + C + D + E + F + G + H)	854.77	321.91
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tons)		
Category of waste		
(i) Recycled	-	-
(ii) Re-used	-	-
(iii) Other recovery operations	-	-
Total	-	-
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	NA	NA
(ii) Landfilling	NA	NA
(iii) Other disposal operations	854.77	321.91
Total	854.77	321.91

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

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 chemicalsin your products and processes and the practices adopted to manage such wastes.

The waste generated is segregated and collected at our manufacturing plants. The waste generated such as Zinc etc are disposed to authorized recycler from plants and sites which then goes to the secondary market.



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

Not Applicable

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



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
Being an EPC company, operations are carried out at the project sites where environmental impact assessments of projects are undertaken by the clients/owner of the project					

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

The entity is compliant with the environmental laws

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

Leadership Indicators

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

Parameter	FY 2024-25	FY 2023-24
Water withdrawal by source (in kiloliters)		
(i) Surface water	-	-
(ii) Groundwater	335	290
(iii) Third party water	189	165
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	524	455
Total volume of water consumption (in kilolitres)	524	455
Water intensity per rupee of turnover *(Water consumed / turnover) (in KL/Rs. Crore)*	0.95	0.99
Water intensity *(optional)* - the relevant metric may be selected by the entity	-	-

Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(ii) Into Groundwater	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iii) Into Seawater	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iv) Sent to third-parties	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(v) Others	-	-
- No treatment	-	-
- With treatment – please specify level of Treatment	-	-
Total water discharged (in kilolitres)	-	-

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

No



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

Parameter	*Unit*	*FY 2024-25*	*FY 2023-24*
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	*Metric tonnes of CO2 equivalent*	Not Applicable	Not Applicable
Total Scope 3 emissions per rupee of turnover		Not Applicable	Not Applicable
Total Scope 3 emission intensity *(optional)* – therelevant metric may be selected by the entity		Not Applicable	Not Applicable

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.
Not Applicable

3. With respect to the ecologically sensitive areas reported at Question 10 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.
Not Applicable

4. If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions / effluent discharge / waste generated, please provide details of the same as well as outcome of suchinitiatives, as per the following format:
Not Applicable



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

Yes, the Company has an Emergency Preparedness Plan and Business Continuity Plan.

• All our project sites and manufacturing locations have a Emergency Preparedness Plan specific to plant locations and project sites. The plan enumerates various scenarios on which disaster can take place and, in those conditions, how to deal with the same. It provides responsibility of various people in case of emergency situations and also the line of communication. The plan also gives details on resources available in the Company as well as in nearby industry so that as part of mutual aid, the same can be utilized.

• The Company has got a business continuity plan which provides guidance to deal with disasters for continuing the business and relates to with asset, people and security including IT security aspects.

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

No adverse impact has been reported by any value chain partners

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

None. However, all supply chain participants are required to sign the form that outlines the need for compliance with laws and regulations, including environmental ones. The Company plans to evaluate the environmental implications of supply chain partners in coming years.

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

i. by the listed Entity: NIL

ii. by the top ten (in terms of value of purchases and sales, respectively) value chain partners : Nil



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

Essential Indicators

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

   The Company is a member of five trade and industry chambers/associations.

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

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	Confederation of Indian Industry ('CII')	National
2	Indian Electrical and Electronics Manufacturers Association ('IEEMA')	National
3	Bombay Chamber of Commerce & Industry	State
4	Central Board of Irrigation and Power	National
5	Federation of Indian Chambers of Commerce and Industry	National

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

Name of authority	Brief of the case	Corrective action taken
There are no such cases during the year.		



Leadership Indicators

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

S. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others - please specify)	Web Link, if available
Nil					



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.

We did not conduct SIA in FY 2025.

Name and brief details of Project	SIA Notifications No.	Date of Notification	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes / No)	Relevant Web link

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 INR)
No rehabilitation and resettlement were undertaken by the entity during the reporting year						

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

The Company is committed to support the communities in and around its operations to lead purposeful, happy & dignified lives, thereby driving "holistic empowerment" and overall well-being of the community. The Company's representatives regularly engage with communities living around it's manufacturing facilities and project sites to understand their concerns, grievances, if any which are duly recorded, and acted upon.

4. **Percentage of input material (inputs to total inputs by value) sourced from local or small-scale suppliers:**

	FY 2024-25	**FY 2023-24**
Directly sourced from MSMEs/ small producers	3.56%	10.32%
Sourced directly from within the district and neighbouring districts	Consolidation not done	Consolidation not done



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):**

   Not Applicable

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

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

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

   No

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

   Not Applicable

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

   Not Applicable

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:**

   For conducting the business of the Company, the Company does not use any intellectual property which is based on traditional knowledge.

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.**

   Since the Company does not own or use any intellectual property based on traditional knowledge there are not adverse orders or disputes relating to usage of traditional knowledge.

6. **Details of CSR Beneficiaries.**

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
CSR is not applicable to the Company.			



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

Essential Indicators

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

   The Company does not provide/sell its products or services to end consumers. The products and services supplied by Jyoti Structures Limited are generally industrial inputs that are used for commercial purposes and not by end consumers. Since the company is executing infrastructure projects, it receives satisfactory project completion report which signifies its quality of work, project execution skills, ethical business dealings and compliance with agreed specifications and contractual requirements in a manner that results in high degree of customer satisfaction.

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

Type	As a percentage to total turnover
Environmental and Social Parameters relevant to the Product	Not Applicable
Safe and responsible usage	
Recycling and/or safe disposal	

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

	FY 2024-25		Remarks	FY 2023-24		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Cyber-security	-	-	-	-	-	-
Delivery of essential Services	-	-	-	-	-	-
Restrictive Trade Practices	-	-	-	-	-	-
Unfair Trade Practices	-	-	-	-	-	-
Other	-	-	-	-	-	-

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

	Number	Reasons for recall
Voluntary recalls	**NIL**	**NA**
Forced recalls	**NIL**	**NA**

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

   Yes, our Company has a Cyber Security policy which is available on intranet and accessible to employees.

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.
   Not Applicable



Leadership Indicators

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

   The details of Company's business can be found on its website:
   https://www.jyotistructures.in/

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

   Not Applicable

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

   Not Applicable

4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)

   Yes, the towers manufactured by Jyoti Structures Limited carry adequate codes thereby providing adequate information to Clients. The Company also displays Client specified information viz. Client name, the project name for which the tower is being supplied etc. Jyoti Structures Limited seeks feedback from its clients on the completion of project. In Engineering-Procurement-Construction (EPC) division, Customer satisfaction is formally validated via "Project Completion Certificate". During FY 2024-25, clients across multiple project portfolios issued satisfactory Project Completion Certificates, affirming adherence to quality standards, timely execution and alignment with contractual obligations.

5. Provide the following information relating to data breaches:

   a. Number of instances of data breaches along-with impact
      There are no data breaches in FY 2024-25.

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

