

04.09.2024

To,  
The Manager  
Listing Department  
National Stock Exchange of India Limited  
Bandra Kurla Complex, Bandra (East)  
Mumbai - 400 051

**Symbol: JASH**

**Sub.: Business Responsibility and Sustainability Report - Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Dear Sirs/Madam,

Pursuant to Regulation 34(2)(f) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are submitting herewith the Business Responsibility and Sustainability Report (BRSR) of the Company for the financial year 2023-24 which also forms part of the Annual Report for the financial year 2023-24

The BRSR is also available on the website of the Company at [www.jashindia.com](http://www.jashindia.com) as part of the Annual Report 2023-24.

You are requested to take the same on record.

**Thanking You,**

**Yours Faithfully,  
For JASH Engineering Limited**

Tushar Kharpade  
Digitally signed  
by Tushar  
Kharpade  
Date: 2024.09.04  
18:23:12 +05'30'

**Tushar Kharpade  
Company Secretary & Compliance Officer  
Encl.: A/a**

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING 2023-2024

**[Pursuant to Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI LODR)]**

Jash Engineering Limited always puts sustainability at the heart of its business approach. Sustainability is an integral part of Jash's business. Sustainable management of water, energy and waste have always been a long term. Sustainability and the spirit of giving back to society is our core philosophy and corporate citizenship is strongly embedded in the DNA of Jash. We have balanced success as a business with unwavering focus on exemplary governance and responsiveness to the needs of the ecology and society. This Business Responsibility and Sustainability Report (BRSR) conforms to the requirement of Regulation 34(2)(f) of SEBI LODR .

### SECTION A: GENERAL DISCLOSURES

#### I. Details of the listed Entity

| S.no | Company Details                                |   |
|------|--|---|
| 1.   | Corporate Identity Number (CIN) of the company | L28910MP1973PLC001226   |
| 2.   | Name of the company                            | Jash Engineering Limited                                      |
| 3.   | Year of incorporation                          | September 29, 1973  |
| 4.   | Registered office address                      | 31, Sector-C, Sanwer Road, Industrial Area, Indore, MP 452015 |
| 5.   | Corporate address                              | 31, Sector-C, Sanwer Road, Industrial Area, Indore, MP 452001 |
| 6.   | E-mail id                                      | info@jashindia.com  |
| 7.   | Telephone                                      | +91-731- 2720143  |
| 8.   | Website  | <a href="http://www.jashindia.com">www.jashindia.com</a>      |

|     |  |  |
|-----|--|--|
| 9.  | Financial year for which reporting is being done   | April 2023-March 2024  |
| 10. | Name of the Stock Exchange(s) where shares are listed  | Company is listed on the National Stock Exchange of India Limited (NSE)  |
| 11. | Paid-up Capital  | 1237.64 Lakhs  |
| 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. Tushar Kharpade<br>Company Secretary<br>Tel: 910731-6732700<br>Email: <a href="mailto:csjash@jashindia.com">csjash@jashindia.com</a> |
| 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). | The disclosures under this report are made on a consolidated basis unless otherwise specified.   |
| 14. | Name of Assurance Provider   | Not Applicable   |
| 15. | Type of Assurance obtained   | Not Applicable   |

**II. Product/Services**

**16. Details of business activities (accounting for >90% of the turnover)(Consolidated)**

| S.no | Description of main activity  | Description of business activity | % of turnover of the entity (FY 2023-24) |
|------|---|----------------------------------|--|
| 1.   | Manufacturer of wide range of equipment for Water & Sea Water Intake Systems, Water and WasteWater Pumping Stations and Treatment Plants, Desalination plants, Storm Water Pumping Stations, Water Transmission Lines, Hydropower generation and also for Power, Steel, Cement, Paper & Pulp, Petrochemicals, Chemical, Fertilizers and other process plants. | Manufacturer                     | 98.79%                                   |

**17. Products / services sold by the entity (accounting for >90% of the entity's turnover)- (Standalone)**

| S. No. | Product / service           | NIC code                   | % of total turnover contributed (Revenue from Operations) |
|--------|-----------------------------|----------------------------|---|
| 1      | C.I. Sliuce Gates           | 24319 /25999 /28999 /32909 | 22.18%  |
| 2      | C.I. Castings               |                            | 1.34%   |
| 3      | Fine Bar Screen             |                            | 22.58%  |
| 4      | Industrial Valve/KGV        |                            | 17.93%  |
| 5      | Hydro Power Screw Generator |                            | 0.48%   |
| 6      | Fabricated gates/Logs       |                            | 23.59%  |
| 7      | Disc Filter                 |                            | 0.32%   |
| 8      | Process Equipment           |                            | 2.63%   |
| 9      | Scrap                       |                            | 2.06%   |
| 10     | SPV                         |                            | 4.33%   |
| Total  |                             |                            | 97.44%  |

**III. Operations**

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

| Location      | Number of Plants | Number of Offices | Total |
|---------------|------------------|-------------------|-------|
| National      | 4                | 7                 | 11    |
| International | 1                | 4                 | 5     |

**19. Markets served by the Company**

**a. Number of Locations**

| Locations                        | Number (FY 2023-24) |
|----------------------------------|---------------------|
| National (No. of States)         | 24                  |
| International (No. of Countries) | 29                  |

**b. What is the contribution of exports as a percentage of the total turnover of the entity? (Consolidated)**

59.98% - FY 2023-24

**c. Types of customers and beneficiaries -**

Business to business and Business to Customers



**IV. Employees**

**20. Details as at the end of Financial Year:**

**Employees and Workers (including differently abled)**

**(Standalone, FY 2023-24)**

| S. No               | Particulars                                     | Total (A) | Male    |         | Female  |         |
|---------------------|---|-----------|---------|---------|---------|---------|
|                     |   |           | No. (B) | % (B/A) | No. (C) | % (C/A) |
| <b>Employees</b>    |   |           |         |         |         |         |
| 1                   | Permanent (D)                                   | 300       | 287     | 95.67%  | 13      | 4.33%   |
| 2                   | Other than permanent (Contract employees) ( E ) | 43        | 43      | 100%    | -       | -       |
| 3                   | Total Employees (D+E)                           | 343       | 330     | 96.21%  | 13      | 3.79%   |
| <b>Workers</b>      |   |           |         |         |         |         |
| 1                   | Permanent (D)                                   | 264       | 264     | 100%    | -       | -       |
| 2                   | Other than Permanent ( E )                      | 383       | 383     | 100%    | -       | -       |
| Total Workers (D+E) |   | 647       | 647     | 100%    | -       | -       |

| <b>Differently Abled Employees</b> |                            |   |   |      |   |   |
|------------------------------------|----------------------------|---|---|------|---|---|
| 1                                  | Permanent (D)              | 1 | 1 | 100% | - | - |
| 2                                  | Other than Permanent ( E ) | 0 | 0 | 100% | - | - |
| Total Employees (D+E)              |                            | 1 | 1 | 100% | - | - |
| <b>Differently Abled Workers</b>   |                            |   |   |      |   |   |
| 1                                  | Permanent (F)              | - | - | -    | - | - |
| 2                                  | Other than Permanent (G)   | - | - | -    | - | - |
| Total Workers (F+G)                |                            | - | - | -    | - | - |

**21. Participation/Inclusion/Representation of women (including differently-abled)**

**(Standalone, FY 2023-24)**

|                          | Total (A) | No. and Percentage of females |        |
|--------------------------|-----------|-------------------------------|--------|
|                          |           | No. (B)                       | %(B/A) |
| Board of Directors       | 8         | 1                             | 12.50% |
| Key Management Personnel | 2         | -                             | -      |

**22. Turnover rate for permanent employees and workers**

*(Disclose trends for the past 3 years)\**

**(Standalone)**

|                                 | Turnover rate in fiscal 2024 |        |       | Turnover rate in fiscal 2023 |        |       | Turnover rate in fiscal 2022 |        |       |
|---------------------------------|------------------------------|--------|-------|------------------------------|--------|-------|------------------------------|--------|-------|
|                                 | Male                         | Female | Total | Male                         | Female | Total | Male                         | Female | Total |
| Permanent Employees and workers | 5.19                         | -      | 5.19  | 6.53                         | -      | 6.53  | 6.98                         | -      | 6.98  |

**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 company/ joint venture (A)                                 | Indicate whether holding/ subsidiary/ associate company/ joint venture | % of shares held by listed company | Does the company indicated at Column A, participate in the business Responsibility initiatives of the company (Yes/No) |
|---------|---|--|------------------------------------|--|
| 1       | Jash USA Inc. USA -Rodney Hunt Inc, Orange, MA, USA (Step down Subsidiary (SDS) of Jash USA Inc. USA) | Subsidiary   | 100%                               | Yes  |
| 2       | Mahr Maschinenbau Gesellschaft m.b.H, Austria   | Subsidiary   | 100%                               | Yes  |
| 3       | Shivpad Engineers Private Limited Chennai, India  | Subsidiary   | 100%                               | Yes  |
| 4       | Engineering and Manufacturing Jash Limited, Hong Kong   | Subsidiary   | 100%                               | Yes  |
| 5       | Jash Invent India Private Limited, Indore   | Joint Venture  | 50%                                | Yes  |

**VI. CSR Details**

**24. (Standalone, FY 2023-24)**

|   |  |   |
|---|--|---|
| (i)   | Whether CSR is applicable in terms of section 135 of the Companies Act, 2013 | Yes, refer to Annexure H to the Annual Report |
| If yes, provide the details of Turnover and Net Worth |  |   |
| i)  | Turnover (in Lakhs)  | 35,258.04 Lakhs                               |
| ii)   | Net Worth (in Lakhs)   | 33,158.61 Lakhs                               |

**VII. Transparency and disclosures compliances**

**25. Complaints / grievances on any of the principles under the National Guidelines on Responsible Business Conduct**

| Stakeholder group from whom complaint is received | Grievance Redressal Mechanism in place (Yes/No) (If yes, then provide web-link for Grievance redress policy | Current Financial Year 2023-24         |  |        | Previous Financial Year 2022-23        |  |        |
|---|---|--|--|--------|--|--|--------|
|   |   | No of complaints filed during the year | No of complaints pending resolution at close of the year | Remark | No of complaints filed during the year | No of complaints pending resolution at close of the year | Remark |
|   |   |  |  |        |  |  |        |

|  |  |
|--|--|
| Investors<br>(Other than shareholders) | Jash' stakeholders include our investors, clients, employees, vendors / partners, government, and the community. A strong whistleblower policy and non-retaliation clause is available to all our stakeholders. Our whistleblower policy is available at <a href="https://jashindia.com/investors/#policy-code-of-conduct/vigil-mechanism.pdf">https://jashindia.com/investors/#policy-code-of-conduct/vigil-mechanism.pdf</a> . |
| Shareholders                           |  |
| Employees and workers                  | Refer 'Details of Complaints' available in the Corporate governance report of this Annual Report.  |
| Customers                              |  |
| Value chain                            | For details on employee grievances and resolution, refer to question 6 of principle 5.   |
| Partners                               |  |
| Other (Please specify)                 | For Communities, refer <a href="https://jashindia.com/esg-csr-initiatives/">https://jashindia.com/esg-csr-initiatives/</a>   |
| Communities                            |  |

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

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

| S. No              | Material issue Identified                       | Indicate whether risk or opportunity (R / O) | Rationale for identifying the risk / opportunity   | In case of risk, approach to adapt or mitigate  | Financial implications of the risk (Indicate positive or negative implications)  |
|--------------------|---|--|--|---|--|
| <b>Environment</b> |   |  |  |   |  |
| 1                  | <b>Air Emissions &amp; Climate Change</b>       | Risk   | Processes followed for the production for our products are inherently emission intensive | We have made conscious efforts to design our plants and facilities in a way that they are environmentally safe and comply with all guidelines and laws pertaining to the environment.   | Negative- increased operating cost in meeting the environmental status.  |
| 2                  | <b>Water Consumption and Effluent Discharge</b> | Risk and opportunity                         | Jash Engineering utilizes water in its production processes.                             | <p>We have designed our plants to be suitable for "Zero Water Discharge" and so we treat all our waste water and after treatment use the treated water.</p> <p>We have implemented a Rain water harvesting system, an area of which is 65000 sq feet and depth is 6 feet and also planted 2,000 sapling plants for the communities through our CSR Project to conserve and reuse the Rain water.</p> <p>An opportunity lies for the Company to generate Revenue by selling Water Disk Filter/ Screen.</p> | <p>Negative- increased operating cost in meeting the environmental status.</p> <p>Positive : The Company can generate Revenue by selling these Water Disk Filter / Screen.</p> |

| <b>Operations</b> |  |      |   |  |  |
|-------------------|--|------|---|--|--|
| 3                 | <b>Occupational Health and Safety Each safety incident also has a negative impact on the health, well-being and morale of employees along with a negative reputational impact on the Company. They may also result in operational and financial loss to the Company, including potential partial closure of the plant.</b> | Risk | Jash has a large workforce working across all plants. Therefore, ensuring their safety especially considering process related hazards in plants.  | Jash's safety and health responsibilities are driven by our commitment to zero harm to the people we work with, and the community at large. We care for our employees and are amongst the best paymasters in our city and industry. All of our employees are covered under PF and ESIC plan as per the government policy. In addition to this we provide all of our staff with Medclaim policy as well as Personal Accident Insurance. Maternity benefits are also given to women employees. | Negative- Increased operating cost.  |
| 4                 | <b>Governance: Data privacy and information management</b>   | Risk | Cyber-attacks that breach our information network and /or failure to protect sensitive and confidential information of our stakeholders in accordance with applicable laws and contractual obligations may impact our operations and client satisfaction or result in significant regulatory penalties. | <ul style="list-style-type: none"> <li>-Robust cyber security and data privacy frameworks and controls</li> <li>-Multi-layered governance process with oversight by the executive and</li> <li>-the Board Continued investment in technology</li> <li>-Readiness to respond to incidents</li> <li>-Awareness programs and trainings</li> <li>-Privacy by design</li> <li>-Region-specific data protection controls and awareness campaigns</li> </ul>  | Negative: Increased operational cost for technological investments and hiring and training talent. |



**SECTION B: MANAGEMENT AND PROCESS DISCLOSURES**

| 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  |
| 1 (b). Has the policy been approved by the Board? (Yes / No)  | Yes  | Yes  | Yes                              | Yes  | Yes   | Yes                     | Yes                                | Yes   | Yes  |
| 1 (c). Web link of the policies, if available   | Refer to the Whistle Blower Policy & Vigil Mechanism and Anti-Bribery and Anti-Corruption (ABAC) policy  | Refer to the Supplier Code of Conduct, Sustainable Supply Chain Management (SSCM) Policy and Information Technology Policy | Refer to the Human Rights Policy | Refer to the CSR and Sustainability Policy | Refer to our Human rights policy, Sustainable Supply Chain Management (SSCM) Policy | Refer to our HSE Policy | Refer to the Sustainability Policy | Refer to our CSR Policy and Sustainability Policy | Refer to the Whistle Blower Policy & Vigil Mechanism and Anti-Bribery and Anti-Corruption (ABAC) and Information Technology policy |
| 2. Whether the entity has translated the policy into procedures. (Yes / No)   | Yes  | Yes  | Yes                              | Yes  | Yes   | Yes                     | Yes                                | Yes   | Yes  |
| 3. Do the enlisted policies extend to your value chain partners? (Yes / No)   | Yes  | Yes  | Yes                              | Yes  | Yes   | Yes                     | Yes                                | Yes   | Yes  |
| 4. Name of the national and international codes / certifications /labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle. | National Guidelines for Responsible Business Conduct, 2018 (NGRBC)   |  |                                  |  |   |                         |                                    |   |  |
| 5. Specific commitments, goals and targets set by the entity with defined timelines, if any.  | ISO 45001:2018 standard for Occupational Health and Safety Administration (OHS)  |  |                                  |  |   |                         |                                    |   |  |
| 6. Performance of the entity against the specific commitments, goals and targets along with reasons in case the same are not met.   | We plan to achieve our ESG vision and ambitions and to be one of the Best Corporates in India by 2030. We also plan to get certified by ISO 50001:2018 in FY 2024- 2025 to provide framework for Quality, Environmental, Occupational Health & Safety and Energy objectives<br><br>We plan to do Performance Impact Analytics in future. |  |                                  |  |   |                         |                                    |   |  |

| Governance, Leadership and oversight   |   |     |     |     |     |     |     |     |     |   |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |  |  |  |  |  |  |  |  |  |
|--|---|-----|-----|-----|-----|-----|-----|-----|-----|---|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|--|--|--|--|--|--|--|--|--|
| <b>7. Statement by director responsible for the Business Responsibility Report, highlighting ESG related challenges, targets and achievements.</b>   |   |     |     |     |     |     |     |     |     |   |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |  |  |  |  |  |  |  |  |  |
| "Jash is committed to make the business truly sustainable and socially responsible. We shall leave no stone unturned to achieve the same"<br><b>Mr. Suresh Patel</b><br><b>Executive Director</b>  |   |     |     |     |     |     |     |     |     |   |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |  |  |  |  |  |  |  |  |  |
| <b>8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies).</b>  |   |     |     |     |     |     |     |     |     |   |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |  |  |  |  |  |  |  |  |  |
| Mr Suresh Patel, Director of the Board oversees the Business Responsibility and progress on our ESG ambitions.   |   |     |     |     |     |     |     |     |     |   |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |  |  |  |  |  |  |  |  |  |
| <b>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 detail.</b>   |   |     |     |     |     |     |     |     |     |   |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |  |  |  |  |  |  |  |  |  |
| Yes  |   |     |     |     |     |     |     |     |     |   |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |  |  |  |  |  |  |  |  |  |
| <b>10. Details of Review of NGRBCs by the company:</b>   |   |     |     |     |     |     |     |     |     |   |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |  |  |  |  |  |  |  |  |  |
| 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 |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |  |  |  |  |  |  |  |  |  |
|  | 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  | Yes   |     |     |     |     |     |     |     |     | Annually  |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |  |  |  |  |  |  |  |  |  |
| Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliance  | Yes   |     |     |     |     |     |     |     |     | Quarterly   |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |  |  |  |  |  |  |  |  |  |
| We comply with all applicable laws of the land we operate in, both in letter and in spirit   |   |     |     |     |     |     |     |     |     |   |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |  |  |  |  |  |  |  |  |  |
| <b>11. Has the entity carried out independent assessment / evaluation of the working of its policies by an external agency? (Yes / No). If yes, provide the name of the agency.</b>  |   |     |     |     |     |     |     |     |     |   |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |  |  |  |  |  |  |  |  |  |
| <table border="1"> <thead> <tr> <th>P 1</th> <th>P 2</th> <th>P 3</th> <th>P 4</th> <th>P 5</th> <th>P 6</th> <th>P 7</th> <th>P 8</th> <th>P 9</th> </tr> </thead> <tbody> <tr> <td colspan="9">Yes Bureau Veritas Certification (BVC)</td> </tr> </tbody> </table> |   |     |     |     |     |     |     |     |     |   |     |     |     |     |     |     |     |     | P 1 | P 2 | P 3 | P 4 | P 5 | P 6 | P 7 | P 8 | P 9 | Yes Bureau Veritas Certification (BVC) |  |  |  |  |  |  |  |  |
| P 1  | P 2   | P 3 | P 4 | P 5 | P 6 | P 7 | P 8 | P 9 |     |   |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |  |  |  |  |  |  |  |  |  |
| Yes Bureau Veritas Certification (BVC)   |   |     |     |     |     |     |     |     |     |   |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |  |  |  |  |  |  |  |  |  |
| <b>12. If answer to question (1) above is no i.e. not all principles are covered by a policy, reasons to be stated</b>   |   |     |     |     |     |     |     |     |     |   |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |  |  |  |  |  |  |  |  |  |
| 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)  | <b>NOT APPLICABLE</b>   |     |     |     |     |     |     |     |     |   |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |  |  |  |  |  |  |  |  |  |
| The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes / No)  |   |     |     |     |     |     |     |     |     |   |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |  |  |  |  |  |  |  |  |  |
| The entity does not have the financial or human and technical resources available for the task (Yes / No)  |   |     |     |     |     |     |     |     |     |   |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |  |  |  |  |  |  |  |  |  |
| It is planned to be done in the next financial year (Yes / No)   |   |     |     |     |     |     |     |     |     |   |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |  |  |  |  |  |  |  |  |  |
| Any other reason (please specify)  |   |     |     |     |     |     |     |     |     |   |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |  |  |  |  |  |  |  |  |  |

### SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

This section aims to demonstrate our performance in integrating the principles and core elements with key processes and decisions. The information sought is categorized as "Essential" and "Leadership". While the essential indicators are mandatorily required to be disclosed, the leadership indicators are voluntarily disclosed by our company which aspires us to progress to a higher level in our quest to be socially, environmentally and ethically responsible.

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

##### Essential indicators

#### 1. Percentage coverage by training and awareness programs on any the principles during the financial year

| Segment                           | Total number of training and awareness programs held | Topics / principles covered under the training and its impact                         | % of persons in respective category covered by the awareness programmes |
|-----------------------------------|--|---|---|
| Board of Directors                | 1  | All principles  | 100%  |
| Key Managerial Personnel          | 4  | All principles  | 100%  |
| Employees other than BoD and KMPs | 1  | All principles  | 3.61%   |
| Workers                           | Ongoing trainings throughout the year                | Safety, Anti-bribery and Anti-Corruption Policies, Cybersecurity, Sustainability etc. | 100%  |

#### 2. Details of fines / penalties / punishment / award / compounding fees / settlement amount paid in proceedings with regulators / law enforcement agencies / judicial institutions, in the financial year

##### Monetary

| NGRBC Principal | Name of the Regulatory/enforcement agencies/ judicial Institution | Amount (in INR) | Brief of Case | Has an appeal been preferred? (Yes/No) |
|-----------------|---|-----------------|---------------|--|
| Penalty/Fine    |   | Nil             |               |  |
| Settlement      |   |                 |               |  |
| Compounding Fee |   |                 |               |  |

##### Non-Monetary

| NGRBC Principal | Name of the Regulatory/enforcement agencies/ judicial Institution | Brief of Case | Has an appeal been preferred? (Yes/No) |
|-----------------|---|---------------|--|
| Imprisonment    |   | Nil           |  |
| Punishment      |   |               |  |

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

| Case Details | Name of the regulatory/enforcement agencies/ judicial institutions |
|--------------|--|
| Nil          |  |

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

Yes. Our Code of Conduct and Ethics complies with the legal requirements of applicable laws and regulations, including anti-bribery, anti-corruption and ethical handling of conflicts of interest. Additionally, we also have an ABAC policy, which provides the requirements around ABAC in detail. Refer Policy & Code of Conduct in this weblink <https://jashindia.com/investors/>

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

|                          | Current Financial Year 2023-24 | Previous Financial Year 2022-2023 |
|--------------------------|--------------------------------|-----------------------------------|
| Directors                | Nil                            | Nil                               |
| Key Managerial Personnel |                                |                                   |
| Employees                |                                |                                   |
| Workers                  |                                |                                   |

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

|  | Current Financial Year 2023-2024 |        | Previous Financial Year 2022-2023 |        |
|--|----------------------------------|--------|-----------------------------------|--------|
|  | Number                           | Remark | Number                            | Remark |
| Number of complaints received in relation to issues of Conflict of interest of the Directors | Nil                              | -      | Nil                               | -      |
| Number of complaints received in relation to issues of Conflict of interest of the KMP's     |                                  |        |                                   |        |

#### 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 (Standalone) :

|                                     | FY (Current Financial Year) | FY (Previous Financial Year) |
|-------------------------------------|-----------------------------|------------------------------|
| Number of days of accounts payables | 45.57                       | 56.36                        |

**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 23-24 | FY 22-23 |
|----------------------------|--|----------|----------|
| Concentration of Purchases | a. Purchases from trading houses as % of total purchases                                 | 27.2%    | 30.50%   |
|                            | b. Number of trading houses where purchases are made from                                | 54       | 54       |
|                            | c. Purchases from top 10 trading houses as % of total purchases from trading houses      | 21.0%    | 19.70%   |
| Concentration of Sales     | a. Sales to dealers / distributors as % of total sales                                   | Nil      | Nil      |
|                            | b. Number of dealers / distributors to whom sales are made                               | Nil      | Nil      |
|                            | c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors  | Nil      | Nil      |
| Share of RPTs in           | a. Purchases (Purchases with related parties / Total Purchases)                          | 0.58%    | 0.56%    |
|                            | b. Sales (Sales to related parties / Total Sales)  | 19.02%   | 19.75%   |
|                            | c. Loans & advances (Loans & advances given to related parties / Total loans & advances) | -        | -        |
|                            | d. Investments ( Investments in related parties / Total Investments made)                | -        | -        |

**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 |
|---|--|--|
| -   | -  | -  |

**Note:** The Organization in its Terms & Conditions of Purchase Order specifies that Suppliers should have processes in place to ensure its operations conform to all national and other applicable environmental legislation related to sustainability and ensure Health and safety at workplace in any other location other than the workplace where production or work is undertaken.

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

Yes. The Company receives an annual declaration (changes from time to time) from its Board members and KMP on the entities they are interested in and ensures requisite approvals as required under the statute as well as the Company’s policies are in place before transacting with such entities / individuals.

**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 investments in specific technologies to improve the environmental and social impacts of product and processes to total R&D and capital expenditure investments made by the company, respectively.**

The Company on a continuous basis strives to improve the environment and social impact of its production and processes. However in the FY 23-24 Percentage of R&D - Nil and Capital expenditure- Nil.

|       | Current Financial Year<br>2023-24 | Previous Financial Year<br>2022-23 | Details of improvements in<br>environmental and social impacts |
|-------|-----------------------------------|------------------------------------|--|
| R & D | Nil                               |                                    | NA   |
| Capex | Nil                               |                                    | NA   |

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

Yes.

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

As a holistic approach, our endeavor is to procure our inputs from sustainable sources. We are in process to implement as a part of the onboarding process for supplier acceptance of Supplier Code of Conduct and filing of ESG commitment questionnaires based on the UNGC principles.

**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), (b) E-Waste, (c) Hazardous Waste, (d) Other Waste.**

All businesses are optimized to minimize waste generation through evaluation of various options of resources, technologies and processes. These processes are also continuously reviewed and improvement initiatives are suitably undertaken and monitored for effectiveness. The major waste for the entity is the Spent oil and oil soaked cotton waste generated from manufacturing processes which is redirected to government approved vendors for recycling process and obtained certificate. Other waste such as buckets are used as plants in gardens or in domestic use.

**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, EPR Plans are submitted to the Pollution Control Board. However, Manifest is regularly submitted to the Pollution control Board for compliance of law.

**Leadership Indicators**

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

| NIC Code | Name of product/Service | % of total Turnover contributed | Boundary for which the life Cycle Perspective/ Assessment was conducted | Whether conducted by independent external agency (Yes/No) | Results communicated in public domain (Yes/ No)<br>If yes, provide the web-link |
|----------|-------------------------|---------------------------------|---|---|---|
| Nil      | Nil                     | Nil                             | Nil   | Nil   | Nil   |



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 the product/Service | Description of the risk concern | Action Taken |
|-----------------------------|---------------------------------|--------------|
| Nil                         | Nil                             | Nil          |

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 reused input material to total material |                                 |
|-------------------------|---|---------------------------------|
|                         | Current Financial Year 2023-24                      | Previous Financial Year 2022-23 |
| Iron Scrap              | 100%  | 100%                            |

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.

|                              | Current Financial Year 2023-24 |          |                   | Previous Financial Year 2022-23 |          |                   |
|------------------------------|--------------------------------|----------|-------------------|---------------------------------|----------|-------------------|
|                              | Re-used                        | Recycled | Safely Disposed   | Re-used                         | Recycled | Safely Disposed   |
| Plastic (included packaging) | Not Applicable                 |          |                   | Not Applicable                  |          |                   |
| E-Waste                      | Not Applicable                 |          |                   | Not Applicable                  |          |                   |
| Hazardous waste              | -                              | -        | 0.278 MT          | -                               | -        | 0.356 MT          |
| Other waste                  | -                              | -        | Not Ascertainable | -                               | -        | Not Ascertainable |

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

Not Applicable as the Company manufactures on mass production basis and customized products as per customer need.

| Indicate product category | Reclaimed products and their packaging materials as % of total products sold in respective category |
|---------------------------|---|
|                           | Not Applicable  |

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

**Essential indicators**

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

(Standalone, FY 2023-24)

% of employees covered

| Category                   | 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) |
| <b>Permanent employees</b> |           |                  |           |                    |           |                    |           |                    |           |                     |           |
| Male                       | 288       | 288              | 100%      | 288                | 100%      | -                  | -         | -                  | -         | -                   | -         |
| Female                     | 13        | 13               | 100%      | 13                 | 100%      | -                  | -         | -                  | -         | -                   | -         |
| Total                      | 301       | 301              | 100%      | 301                | 100%      | -                  | -         | -                  | -         | -                   | -         |

| <b>Other than permanent employees</b> |   |   |      |   |      |   |   |   |   |   |   |
|---------------------------------------|---|---|------|---|------|---|---|---|---|---|---|
| Male                                  | 8 | 8 | 100% | 8 | 100% | - | - | - | - | - | - |
| Female                                | - | - | -    | - | -    | - | - | - | - | - | - |
| Total                                 | 8 | 8 | 100% | 8 | 100% | - | - | - | - | - | - |

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

(Standalone, FY 2023-24)

% of workers covered

| Category                            | 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) |
| <b>Permanent workers</b>            |           |                  |           |                    |           |                    |           |                    |           |                     |           |
| Male                                | 264       | 206              | 78.03%    | 264                | 100%      | -                  | -         | -                  | -         | -                   | -         |
| Female                              | 0         | 0                | -         | -                  | -         | -                  | -         | -                  | -         | -                   | -         |
| Total                               | 264       | 206              | 78.03%    | 264                | 100%      | -                  | -         | -                  | -         | -                   | -         |
| <b>Other than permanent workers</b> |           |                  |           |                    |           |                    |           |                    |           |                     |           |
| Male                                | 383       | -                | -         | -                  | -         | -                  | -         | -                  | -         | -                   | -         |
| Female                              | 0         | -                | -         | -                  | -         | -                  | -         | -                  | -         | -                   | -         |
| Total                               | 383       | -                | -         | -                  | -         | -                  | -         | -                  | -         | -                   | -         |

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

|   | FY 23-24 | FY 22-23 |
|---|----------|----------|
| Cost incurred on well-being measures as a % of total revenue of the company | 2.00%    | 1.49%    |

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

| Benefits              | Current Financial Year 2023-24                  |   |   | Previous Financial Year 2022-23                 |   |   |
|-----------------------|---|---|---|---|---|---|
|                       | No Of employees covered as % of total employees | No of workers covered as a % of total workers | Deducted and deposited with the authority (Y/N/ NA) | No Of employees covered as % of total employees | No of workers covered as a % of total workers | Deducted and deposited with the authority (Y/N/ NA) |
| PF                    | 100%  | 100%  | Y   | 100%  | 100%  | Y   |
| Gratuity              | 100%  | 100%  | Born by Company and deposited.                      | 100%  | 100%  | Born by company and deposited                       |
| ESIC                  | 11.08%  | 21.97%  | Y   | 2.17%   | 39.16%  | Y   |
| Others please specify | -   | -   | -   | -   | -   | -   |

**3. Accessibility of workplaces**

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

Yes. The premises / offices of the entity are accessible to differently-abled employees and workers. At present, only one differently-abled employee is working in our organization and accessible infrastructure, Practice guidelines, career facilitations are in place for employees and workers with differently abled capacity.

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

Yes, Refer to our Human Rights Policy available at the website. Refer Policy & Code of Conduct in the weblink <https://jashindia.com/investors/>

**5. Return to work and retention rates of employees that took parental leave.**

| Gender | Permanent employees- fiscal 2024 |                | Permanent workers – fiscal 2023 |                |
|--------|----------------------------------|----------------|---------------------------------|----------------|
|        | Return to work rate              | Retention rate | Return to work rate             | Retention rate |
| Male   | -                                | -              | -                               | -              |
| Female | -                                | -              | -                               | -              |

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

|                                |  |
|--------------------------------|--|
| Permanent Workers              | Jash Engineering Limited is committed to providing a safe and positive work environment. Although we do not have a grievance mechanism yet, we have a vigil mechanism policy Our vigil mechanism is available at <a href="https://jashindia.com/investors/#policy-code-of-conduct/vigil-mechanism.pdf">https://jashindia.com/investors/#policy-code-of-conduct/vigil-mechanism.pdf</a> |
| Other than Permanent Workers   |  |
| Permanent Employees            |  |
| Other than Permanent Employees | We have an open door policy whereby any employee and worker can approach the Management as when required. Additionally, there is a Formal mechanism in place where meetings are conducted by management on a monthly basis wherein the employee and workers can raise their concerns with the management.  |

**7. Membership of employees and workers in association(s) or unions recognized by the listed entity:**

| Category                  | Current Financial Year 2023-24  |  | Previous Financial Year 2022-23                  |  |
|---------------------------|---|--|--|--|
|                           | Total employees / workers in respective category  | No of Employee / workers in respective category, who are part of association (s) union (b) % (B/A) | Total employees / workers in respective category | No of Employee / workers in respective category, who are part of association (s) union (b) % (D/C) |
| Total Permanent Employees | None, (however a worker committee exists which has representation of all departments and all the employees of department have given their consent to the representative). |  |  |  |
| Male                      |   |  |  |  |
| Female                    |   |  |  |  |
| Total Permanent Workers   |   |  |  |  |
| Male                      |   |  |  |  |
| Female                    |   |  |  |  |

**8. Details of training given to employees and worker (% to total no. of employees / workers in the category):**

| Category        | Fiscal 2024 |   |             |   |              |                        | Fiscal 2023 |            |   |              |   |              |                       |          |
|-----------------|-------------|---|-------------|---|--------------|------------------------|-------------|------------|---|--------------|---|--------------|-----------------------|----------|
|                 | Total (A)   | On health and safety measures (firefighter) |             | On health and safety measures (first aid) |              | On skill up gradation* |             | Total (D)  | On health and safety measures (firefighter) |              | On health and safety measures (first aid) |              | On skill up gradation |          |
|                 | No. (B)     | % (B / A)                                   | No. (C)     | % (C/A)                                   | No. (D)      | % (D / A)              | No. (E)     | % (E / D)  | No. (F)                                     | % (F / D)    | No. (G)                                   | % (G / D)    |                       |          |
| <b>Employee</b> |             |   |             |   |              |                        |             |            |   |              |   |              |                       |          |
| Male            | 330         | 330   | 100%        | 13  | 3.93%        | -                      | -           | 269        | 17  | 6.32%        | 8   | 2.97%        | -                     | -        |
| Female          | 13          | 13  | 100%        | 1   | 7.69%        | -                      | -           | 8          | 1   | 12.50%       | 1   | 12.50%       | -                     | -        |
| <b>Total</b>    | <b>343</b>  | <b>343</b>                                  | <b>100%</b> | <b>14</b>                                 | <b>4.08%</b> | <b>-</b>               | <b>-</b>    | <b>277</b> | <b>18</b>                                   | <b>6.50%</b> | <b>9</b>                                  | <b>3.25%</b> | <b>-</b>              | <b>-</b> |
| <b>Workers</b>  |             |   |             |   |              |                        |             |            |   |              |   |              |                       |          |
| Male            | 647         | 647   | 100%        | 13  | 2.03%        | -                      | -           | 656        | 20  | 3.05%        | 12  | 1.83%        | -                     | -        |
| Female          | -           | -   | -           | -   | -            | -                      | -           | -          | -   | -            | -   | -            | -                     | -        |
| <b>Total</b>    | <b>647</b>  | <b>647</b>                                  | <b>100%</b> | <b>13</b>                                 | <b>2.03%</b> | <b>-</b>               | <b>-</b>    | <b>656</b> | <b>20</b>                                   | <b>3.05%</b> | <b>12</b>                                 | <b>1.83%</b> | <b>-</b>              | <b>-</b> |

\*It is continuous and ongoing throughout the year.

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

| Category                   | FY 2023-24 |            |             | FY 2022-23 |            |             |
|----------------------------|------------|------------|-------------|------------|------------|-------------|
|                            | Total (A)  | No. (B)    | % (B / A)   | Total (C)  | No. (D)    | % (D / C)   |
| <b>Permanent Employees</b> |            |            |             |            |            |             |
| Male                       | 288        | 288        | 100%        | 269        | 269        | 100%        |
| Female                     | 13         | 13         | 100%        | 8          | 8          | 100%        |
| <b>Total</b>               | <b>301</b> | <b>301</b> | <b>100%</b> | <b>277</b> | <b>277</b> | <b>100%</b> |
| <b>Permanent Workers</b>   |            |            |             |            |            |             |
| Male                       | 264        | 264        | 100%        | 298        | 298        | 100%        |
| Female                     | -          | -          | -           | -          | -          | -           |
| <b>Total</b>               | <b>264</b> | <b>264</b> | <b>100%</b> | <b>298</b> | <b>298</b> | <b>100%</b> |

**10. Health and safety management system:**

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

"Safety of person overrides all the targets" is the Health, Safety and Environment policy of Jash Engineering limited (Jash). Jash believes that all injuries, occupational illnesses as well as safety and environmental incidents are preventable. Jash shall strive to be a leader in the field of management of Health, Safety and Environment. For more details refer to Policy "Health, Safety and Environment Policy". Our Company is certified to ISO 45001:2018 standard for Occupational Health and Safety Administration (OHSA).

**10 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 identify occupational health and safety risks proactively, for all existing / new / modified activities, processes, products or services, and regulatory changes including routine and non-routine activities. Risk assessment also includes a monthly round of safety committee and evaluation of incidents that have occurred. Our Company is certified to ISO 45001:2018 standard for Occupational Health and Safety Administration (OHSA).

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

Yes

**10 d. Do the employees/ workers of the entity have access to non-occupational medical and healthcare services? (Y/N).**

Yes.

**11. Details of safety-related incidents during the current fiscal - None**

| Safety incident / number  | Category  | Fiscal 2024 | Fiscal 2023 |
|---|-----------|-------------|-------------|
| 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   | -           | -           |

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

Refer to our Health, Safety and Environment Policy uploaded on the website. Refer Policy & Code of Conduct in the weblink <https://jashindia.com/investors/>

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

|                   | Current Financial Year 2023-24 |                                   |        | Previous Financial Year 2022-23 |                                   |        |
|-------------------|--------------------------------|-----------------------------------|--------|---------------------------------|-----------------------------------|--------|
|                   | Filed                          | Pending Resolution at end of year | Remark | Filed                           | Pending Resolution at end of year | Remark |
| Working Condition |                                |                                   | NIL    |                                 |                                   |        |
| Health and safety |                                |                                   |        |                                 |                                   |        |

**14. Assessments for the year for Health and Safety (2023-2024):**

Our HSEMS (Health Safety and Environmental Management System) is certified to ISO 45001:2018 standard. The scope of HSEMS is all activities, which are a part of our operations and employees working for and on behalf of the Company. Safety and well-being of our employees is accorded the highest priority. Our internal safety committee conducts periodic assessments across Jash premises and locations monthly.

|                             | % 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 and safety practices and working conditions.**

Stringent Operations controls such as maker and checker control points have been deployed across the operational areas. These are also monitored on a periodic basis. There have been no significant risks/ concerns arising from assessments of health and safety practices and working conditions.

**Leadership Indicators**

**1. Does the entity extend any life insurance or any compensatory package in the event of death of (A) employee (Y / N) (B) worker (Y / N)?**

Yes

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

The Company conducts on time assessment of value chain partners to ensure timely deduction and deposit of statutory dues.

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

-None

|                  | 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 |             |
|------------------|---|-------------|---|-------------|
|                  | Fiscal 2024                               | Fiscal 2023 | Fiscal 2024   | Fiscal 2023 |
| <b>Employees</b> | -   | -           | -   | -           |
| <b>Workers</b>   | -   | -           | -   | -           |

**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 on Working Conditions and Safety:**

|                                    |  |
|------------------------------------|--|
|                                    | % of value chain partners (by value of business done with such partners) that were assessed  |
| <b>Health and safety practices</b> | There are more than 80% Value chain partners who were assessed for Health and Safety and working conditions prior to their vendor registration in the Jash portal. |
| <b>Working Conditions</b>          |  |

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

Not Applicable - As Vendors are assessed prior to the registration, in case vendor scores less than standards, it is not approved to initiate purchases.

**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**

We are privileged to share a strong relationship with investors based on a deep understanding of their expectations and our commitment to consistently fulfill them. We have a strong commitment to our clients. Employees enable us to create value for our clients and for the organization and in turn, they enjoy fulfilling careers. Suppliers are our key stakeholders who enable us to deliver business value. Respecting the law of the land is an integral part of the Jash Code of Conduct, making governments and regulators important stakeholders. The list of key stakeholder groups of the entity is generated on every Friday as per Registrar and Transfer agents (RTA).

Our commitment to inclusive growth ensures that the community is at the center of our sustainable business practices. To fulfill this commitment we strive hard to work in the areas of education, healthcare, women empowerment, sustainability, Rural development , disaster relief and promotion of art and culture.

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

| Stakeholder Group     | Identified as Vulnerable or Marginalized Group (Yes/No) | Channels of Communication   | Frequency of engagement          | Purpose and scope of engagement including key topics and concerns raised during each engagement  |
|-----------------------|---|---|----------------------------------|--|
| Investors             | No  | Earning Calls, Analyst Meet, General Meeting and Newspaper Publication.   | Need based, Quarterly and Annual | Transparent and effective communication of business performance, Addressing investor Queries and concern , sound corporate governance mechanism and Providing insights into the Company’s corporate strategy and business environment.   |
| Customers             | No  | Dedicated Customer Service Teams and Customer meets                       | Need Based/as per Team plan      | Timely delivery, Quality and safety of the product/ and its service. Adequate information on products.   |
| Suppliers             | No  | Vendors Meet and Contractors Meet and Responsible supply chain assessment | As and when team plans           | 1. Routine ordering and payment related matters<br>2. Knowledge and infrastructure support<br>3. Regular communication and updates on business plans.<br>4. Inclusion of local medium and small scale enterprises in the vendor base.<br>5. Competency development of local vendors. |
| Employees and Workers | Yes   | Performance reviews<br>Senior leadership communication meetings, etc      | As per team plan                 | 1. Caring and empowering work environment<br>2. Personal development and growth<br>3. Health and safety<br>4. Grievance resolution<br>5. Competitive compensation  |

**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.**

Consultation and Discussions with stakeholders on E, S and G are conducted and feedback is taken from Stakeholders in Annual General Meeting. Also Investor’s meet is organized with Stakeholders for the same.

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

Yes, we are obtaining inputs from our stakeholders to achieve our ESG Vision and Ambition by 2030 in Consultation and Discussions are conducted and feedbacks are taken from management in Annual General Meeting. Also Investors meet is organized after AGM.

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

Jash was set up with a vision to support underprivileged sections of society, create opportunities and strive towards a more equitable society. The Company engages with the community in a variety of areas that serve the vulnerable / marginalized stakeholder groups.

**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             | Fiscal 2024 |            |           | Fiscal 2023 |            |           |
|----------------------|-------------|------------|-----------|-------------|------------|-----------|
|                      | Total (A)   | Number (B) | % (B / A) | Total (C)   | Number (D) | % (D / C) |
| Employees            |             |            |           |             |            |           |
| Permanent            |             |            |           |             |            |           |
| Other than permanent |             |            |           |             |            |           |
| Total employees      |             |            |           |             |            |           |
| Workers              |             |            |           |             |            |           |
| Permanent            |             |            |           |             |            |           |
| Other than permanent |             |            |           |             |            |           |
| Total Workers        |             |            |           |             |            |           |

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

| Category         | Current Financial Year 2023-24 |                       |         |                   |         | Previous Financial Year 2022-23 |                       |         |                   |         |
|------------------|--------------------------------|-----------------------|---------|-------------------|---------|---------------------------------|-----------------------|---------|-------------------|---------|
|                  | Total (A)                      | Equal to Minimum Wage |         | More than Minimum |         | Total (D)                       | Equal to Minimum Wage |         | More than Minimum |         |
|                  |                                | No (B)                | % (B/A) | No (C)            | % (C/A) |                                 | No (E)                | % (E/D) | No (F)            | % (F/D) |
| <b>Employees</b> |                                |                       |         |                   |         |                                 |                       |         |                   |         |
| <b>Permanent</b> | 301                            | -                     | -       | 301               | 100%    | 277                             | -                     | -       | 277               | 100%    |
| Male             | 288                            | -                     | -       | 288               | 100%    | 269                             | -                     | -       | 269               | 100%    |



|                             |     |   |   |     |      |     |   |   |     |      |
|-----------------------------|-----|---|---|-----|------|-----|---|---|-----|------|
| Female                      | 13  | - | - | 13  | 100% | 8   | - | - | 8   | 100% |
| <b>Other than Permanent</b> |     |   |   |     |      |     |   |   |     |      |
| Male                        | 43  | - | - | 43  | 100% | -   | - | - | -   | 100% |
| Female                      | -   | - | - | -   | -    | -   | - | - | -   | -    |
| <b>Workers</b>              |     |   |   |     |      |     |   |   |     |      |
| <b>Permanent</b>            | 264 | - | - | 264 | 100% | 298 | - | - | 298 | 100% |
| Male                        | 264 | - | - | 264 | 100% | 298 | - | - | 298 | 100% |
| Female                      | -   | - | - | -   | -    | -   | - | - | -   | -    |
| <b>Other than Permanent</b> |     |   |   |     |      |     |   |   |     |      |
| Male                        | 383 | - | - | 383 | 100% | 358 | - | - | 358 | 100% |
| Female                      | -   | - | - | -   | -    | -   | - | - | -   | -    |

All employees and contractors have been paid more than or equal to minimum wage in accordance with the laws of the land in the countries we operate.

**3. (a) Details of remuneration / salary / wages, in the following format-**

(in lakhs)

|   | Male |  | Female |  |
|---|------|--|--------|--|
|   | No   | Median remuneration /salary/wages of respective category(Rs. in Lakh/ per month) | No     | Median remuneration / salary/wages of respective category (Rs. in Lakh/ per month) |
| <b>Board of Directors (BoD)</b>                       | 2    | 5.98   | -      | -  |
| <b>Key Managerial Personnel (in INR Mn)</b>           | 2    | 2.50   | -      | -  |
| <b>Employees and workers (other than BoD and KMP)</b> | 585  | 0.33   | 13     | 0.33   |

**Note:**

\*Remuneration of BOD does not include sitting fees paid to Independent directors.

\*Non-Executive Directors received no remuneration, except sitting fee for attending Board/Committee meetings. Hence these details are not applicable to them.

**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

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

We believe that business can only flourish in societies where human rights are protected and respected. We recognise that business has the responsibility to respect human rights and the ability to contribute to positive human rights impacts. We recognise that we must take steps to identify and address any actual or potential adverse impacts with which we may be involved whether directly or indirectly through our own activities or our business relationships. We manage these risks by integrating the responses to our due diligence into our policies and internal systems, acting on the findings, tracking our actions, and communicating with our stakeholders about how we address impacts.

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

|  | Fiscal 2024           |                                       |         | Fiscal 2023           |                                       |         |
|--|-----------------------|---------------------------------------|---------|-----------------------|---------------------------------------|---------|
|  | Filed during the year | Pending resolution at the end of year | Remarks | Filed during the year | Pending resolution at the end of year | Remarks |
| <b>Sexual harassment</b>                 | -                     | -                                     | -       | -                     | -                                     | -       |
| <b>Discrimination at workplace</b>       | -                     | -                                     | -       | -                     | -                                     | -       |
| <b>Child labor</b>                       | -                     | -                                     | -       | -                     | -                                     | -       |
| <b>Forced labor / Involuntary labor</b>  | -                     | -                                     | -       | -                     | -                                     | -       |
| <b>Wages</b>                             | -                     | -                                     | -       | -                     | -                                     | -       |
| <b>Other human rights related issues</b> | -                     | -                                     | -       | -                     | -                                     | -       |

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

|  | FY 23-24 | FY 22-23 |
|--|----------|----------|
| Total complaints reported under sexual harassment on of women at workplace (Prevention, Prohibition and Redressal)Act,2013(POSH) | -        | -        |
| Complaints on POSH as a % of female employees/ workers   | -        | -        |
| Complaints on POSH upheld  | -        | -        |

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

JASH treats all employees with respect and provides a work environment free from all forms of harassment, whether physical, verbal or psychological. This includes behaviour /action directed towards third parties during the course of conducting JASH’s business. Employees have the right to freedom of opinion and expression.

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

Yes

**10. Assessments for the year:**

| % of your plants and offices that were assessed (by entity or statutory authorities or third parties) |   |
|---|---|
| Child labor   | Yes, all work places are assessed by Companies in House HR and the Internal Auditor team. |
| Forced/involuntary labor  |   |
| Sexual harassment   |   |
| Discrimination at workplace   |   |
| Wages   |   |
| 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**

For Details refer to our "Human Rights Policy".

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

The Company fosters the culture of caring and trust through its various corporate policies covering EHS Policy, Whistle blower 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. All our campuses have accessible workplaces and we provide necessary accommodations for all our employees and visitors. Refer to response to question 3 of principle 3 in this report.

**4. Details on assessment of value chain partners - None**

| % of value chain partners (by value of business done with such partners) that were assessed |  |
|---|--|
| Sexual harassment   | Value chain partners are assessed on other criterias like Health and Safety, working condition etc as specified in Principle 3, Leadership Indicator, question 5 |
| Discrimination at workplace   |  |
| Child labor   |  |
| Forced labor / involuntary labor  |  |
| 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 – (Standalone)**

| Parameter                                    | Fiscal 2024 | Fiscal 2023 |
|--|-------------|-------------|
| <b>From Renewable sources</b>                |             |             |
| Total electricity consumption (in units) (A) | 5,56,964    | 5,59,662    |
| Total fuel consumption (in litres) (B)       | -           | -           |
| Energy consumption through other sources (C) | Nil         | Nil         |

|   |   |  |
|---|---|--|
| <b>Total energy consumption (A+B+C)</b>   | <b>5,56,964 unit</b>  | <b>5,59,662 unit</b>                   |
| <b>From Non Renewable sources</b>   |   |  |
| Total electricity consumption (in units) (D)  | 2,814,303   | 2,504,500                              |
| Total fuel consumption (in litres) (E)  | 9,314   | 14,139                                 |
| Energy consumption through other sources (F)  |   |  |
| <b>Total energy consumption (D+E+F)</b>   | <b>2,814,303 unit and 9,314 litre</b>   | <b>2,504,500 unit and 14,139 Litre</b> |
| Energy intensity (electricity) per lakh of turnover (Total energy consumption / turnover in Lakhs)  | 97.62 units per lakh of turnover  | 112.76 units per lakh of turnover      |
| Energy intensity (fuel) per lakh of turnover (Total energy consumption / turnover in Lakhs)   | 0.27 litre per lakh of turnover   | 0.52 litre per lakh of turnover        |
| 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) If yes, name of the external agency | No, Evaluation has been carried out by the Maintenance committee internally. We have replaced all conventional bay lighting with LED Lights for lower electricity consumption . |  |

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

Not Applicable

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

| Parameter   | Fiscal 2024 (in kl)   | Fiscal 2023 (in kl) |
|---|---|---------------------|
| <b>Water withdrawal by source</b>   |   |                     |
| (i) Surface water   | NA  | NA                  |
| (ii) Groundwater  | 43,366.48   | 38,090.6            |
| (iii) Third-party water   | NA  | NA                  |
| (iv) Seawater / desalinated water   | NA  | NA                  |
| (v) Others (rainwater)  | NA  | NA                  |
| <b>Total volume of water withdrawal (i + ii + iii + iv + v)</b>   | <b>43,366.48</b>  | <b>38,090.6</b>     |
| Total volume of water consumption   | 43,366.48   | 38,090.6            |
| Water intensity per rupee of turnover (Water consumed / turnover)   | 0.84 kl/ Lakhs  | 0.95 kl / Lakhs     |
| 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, Evaluation has been carried out by Maintenance committee internally |                     |

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

| Parameter   | Fiscal 2024   | Fiscal 2023 |
|---|---|-------------|
| <b>Water discharge by destination and level of treatment (in kilolitres)</b>  |   |             |
| (i) To Surface water  | Waste water generated is treated in sewage treatment plants and reused for purposes like gardening and domestic purposes. There is no discharge in any of these categories in all plants<br><br>Rain water recharge facility is implemented across all plants |             |
| No treatment  |   |             |
| With treatment – please specify level of treatment  |   |             |
| (ii) To Groundwater   |   |             |
| No treatment  |   |             |
| With treatment – please specify level of treatment  |   |             |
| (iii) To Seawater   |   |             |
| No treatment  |   |             |
| With treatment – please specify level of treatment  |   |             |
| (iv) Sent to third-parties  |   |             |
| No treatment  |   |             |
| With treatment – please specify level of treatment  |   |             |
| (v) Others  |   |             |
| No treatment  |   |             |
| With treatment – please specify level of treatment  |   |             |
| <b>Total water discharged (in kiloliters)</b>   |   |             |
| Note: Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency? (Y / N) If yes, name of the external agency | Yes. Independent assurance has been carried out by CSE Analytical and Research Services (I) Pvt Ltd   |             |

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

Yes. All sewage generated on JASH campuses is treated in the in-house sewage treatment plants and the recycled water is used for gardening and domestic purposes.

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

| Parameter             | Please specify unit | Fiscal 2024           |                     |          |                          | Fiscal 2023           |                     |          |                         |
|-----------------------|---------------------|-----------------------|---------------------|----------|--------------------------|-----------------------|---------------------|----------|-------------------------|
|                       |                     | Last quarter (Unit 1) |                     |          |                          | Last quarter (Unit 1) |                     |          |                         |
|                       |                     | Near Main Gate        | Behind Foundry Shop | Near STP | Stack (Cupola Furnace)   | Near Main Gate        | Behind Foundry Shop | Near STP | Stack (Cupola Furnace)  |
| <b>NOx</b>            | µg/m <sup>3</sup>   | 25.20                 | 31.40               | 22.90    | 32.00 mg/nm <sup>3</sup> | 21.64                 | 23                  | 20.5     | 42.8 mg/nm <sup>3</sup> |
| <b>SO<sub>2</sub></b> | µg/m <sup>3</sup>   | 16.50                 | 20.70               | 15.80    | 74.50 mg/nm <sup>3</sup> | 15.9                  | 18.7                | 16       | 83 mg/nm <sup>3</sup>   |

|   |                   |       |       |       |   |       |       |       |                         |
|---|-------------------|-------|-------|-------|---|-------|-------|-------|-------------------------|
| <b>Particulate matter- 10 (PM)</b>  | µg/m <sup>3</sup> | 79.20 | 81.60 | 73.50 | 47.20   | 77.45 | 82.05 | 76.26 | 47.5 mg/nm <sup>3</sup> |
| <b>Particulate matter- 2.5 (PM)</b>   | µg/m <sup>3</sup> | 42.50 | 45.22 | 38.00 | mg/nm <sup>3</sup>  | 32.86 | 40.49 | 31.71 |                         |
| <b>Persistent organic pollutants (POP)</b>  | Not Applicable    |       |       |       |   |       |       |       |                         |
| <b>Volatile organic compounds (VOC)</b>   |                   |       |       |       |   |       |       |       |                         |
| <b>Hazardous air pollutants (HAP)</b>   |                   |       |       |       |   |       |       |       |                         |
| <b>Others – please specify</b>  |                   |       |       |       |   |       |       |       |                         |
| <b>CO</b>   | mg/m <sup>3</sup> | <1    | <1    | <1    | -   | <1    | <1    | <1    | -                       |
| Note: Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency? (Y / N) If yes, name of the external agency |                   |       |       |       | Yes, CES Analytical and Research Services (I) Pvt Limited |       |       |       |                         |

\*Data belongs to the last quarter of unit 1 of Jash Engineering Ltd. only

**7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) and its intensity, in the following format: - None**

| Parameter   | Please specify unit | Fiscal 2024 | Fiscal 2023 |
|---|---------------------|-------------|-------------|
| Total Scope 1 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available) | -                   | -           | -           |
| Total Scope 2 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available) | -                   | -           | -           |
| Total Scope 1 and Scope 2 emissions per rupee of turnover (Total scope 1 and scope 2 GHG emission/ revenue from operations)   | -                   | -           | -           |
| 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) If yes, name of the external agency.        |                     |             |             |

**8. Does the entity have any project related to reducing greenhouse gas emission? If yes, provide details.**

None

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

| Parameter   | Fiscal 2024   | Fiscal 2023   |
|---|---|---|
| <b>Total waste generated</b>  |   |   |
| Plastic waste (A)   | -   | -   |
| E-waste (B)   | -   | -   |
| Biomedical waste (C)  | -   | -   |
| Construction and demolition waste (D)   | -   | -   |
| Battery waste (E)   | -   | -   |
| Radioactive waste (F)   | -   | -   |
| Other hazardous waste (Oil-soaked cotton waste, DG filters, paint cans, chemical cans, paint residue, oil sludge, DG chimney soot, coolant oil and used oil) (G)            | Spent oil = 22 Litre<br>Oil-soaked Cotton Waste = 45 Kg | Spent oil = 55 Litre<br>Oil-soaked Cotton Waste = 60 Kg |
| Other non-hazardous waste generated (Metal, wood, paper / cardboard, textile waste, kitchen oil, mixed waste, garden waste, glass waste, thermocol, rubber, STP sludge) (H) | -   | -   |
| <b>Total (A + B + C + D + E + F + G + H)</b>  | Spent oil = 22 Litre<br>Oil-soaked Cotton Waste = 45 Kg | Spent oil = 55 Litre<br>Oil-soaked Cotton Waste = 60 Kg |

**For each category of waste generated, total waste recovered through recycling, reusing or other recovery operations (in metric tonnes)**

| Category of waste               | Fiscal 2024  | Fiscal 2023 |
|---------------------------------|--|-------------|
| (i) Recycled                    | All Waste generated from manufacturing processes is redirected to government approved vendors for recycling process. |             |
| (ii) Reused                     |  |             |
| (iii) Other recovery operations |  |             |
| <b>Total</b>                    |  |             |

**For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)**

| Category of waste               | Fiscal 2024  | Fiscal 2023 |
|---------------------------------|--|-------------|
| (i) Incineration                | All Waste generated from manufacturing processes is redirected to government approved vendors for recycling process. |             |
| (ii) Landfilling                |  |             |
| (iii) Other disposal operations |  |             |
| <b>Total</b>                    |  |             |

*Note: Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency? (Y / N) If yes, name of the external agency-Yes, MPPCB and Bureau Veritas (India) Private Limited.*

**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.**

Refer "Sustainability Policy" uploaded on the website. Refer Policy & Code of Conduct in the weblink <https://jashindia.com/investors/> .

**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) where environmental approvals are required, please specify details in the following format:**

| Sr. No. | Location of operations/offices | Type of operations | Whether the conditions of environmental approval/clearance are being complied with? (Yes/No)<br>If "No", the reasons thereof and corrective action taken, if any. |
|---------|--------------------------------|--------------------|---|
|         |                                |                    | Our campuses are built on government-approved land in industrial zones and do not fall within or are adjacent to protected areas or high-biodiversity areas.      |

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

| Name and brief details of project | EIA Notification No. | Date | Whether conducted by independent external agency (Yes / No) | Results communicated in public domain (Yes/No) | Relevant web-link |
|-----------------------------------|----------------------|------|---|--|-------------------|
|                                   |                      |      |   |  | Nil               |

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

| Sr. No | Specify the law/regulation/guidelines which is not compliant                                     | Provide details of the non-compliance | Any fines/penalties/action taken by regulatory agencies such as pollution control board or by courts | Corrective action taken, if any |
|--------|--|---------------------------------------|--|---------------------------------|
| 1.     | Yes. We are compliant with the applicable environmental law / regulations / guidelines in India. |                                       | Nil  | Not Required                    |

**Leadership Indicators**

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

**For each facility/ Plant located in areas of Water stress, provide the following information.**

**(i) Name of the area**

**(ii) Nature of Operations**

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

Not Applicable

| Parameter   | Fiscal 2024 (in kl) | Fiscal 2023 (in kl) |
|---|---------------------|---------------------|
| <b>Water withdrawal by source</b>   |                     |                     |
| (i) Surface water   | -                   | -                   |
| (ii) Groundwater  | -                   | -                   |
| (iii) Third-party water   | -                   | -                   |
| (iv) Seawater / desalinated water   | -                   | -                   |
| (v) Others (rainwater)  | -                   | -                   |
| <b>Total volume of water withdrawal (i + ii + iii + iv + v)</b>   | -                   | -                   |
| <b>Total volume of water consumption</b>  |                     |                     |
| <b>Water intensity per rupee of turnover (Water consumed / turnover)</b>  | -                   | -                   |
| <b>Water Intensity (optional) - the relevant metric may be selected by the entity</b>   |                     |                     |
| <b>Water discharge by destination and level of treatment</b>  |                     |                     |
| (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 Third-party water  | -                   | -                   |
| No Treatment  | -                   | -                   |
| With Treatment- Please Specify level of Treatment   | -                   | -                   |
| (iv) Into Seawater  | -                   | -                   |
| No Treatment  | -                   | -                   |
| With Treatment- Please Specify level of Treatment   | -                   | -                   |
| (v) Into Others (rainwater)   | -                   | -                   |
| No Treatment  | -                   | -                   |
| With Treatment- Please Specify level of Treatment   | -                   | -                   |
| Note: Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency? (Y / N) If yes, name of the external agency |                     |                     |

**2. Please provide details of total Scope 3 emissions and its intensity for every rupee of turnover- None**

| Parameter   | Unit | Fiscal 2024 | Fiscal 2023 |
|---|------|-------------|-------------|
| <b>Total Scope 3 emissions</b> (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available) | -    | -           | -           |
| <b>Total Scope 3 emissions per rupee of turnover</b>  | -    | -           | -           |
| <b>Total Scope 3 emission intensity (optional)</b><br>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 | We plan to conduct an Independent assessment from 2024-25. |
|---|--|

**3. With respect to the ecologically sensitive areas reported at Question 10 of Essential indicators above, provide details of significant direct and indirect impact of the entity on biodiversity in such areas along with prevention and remediation activities.**

Not Applicable

**4. If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions / effluent discharge / waste generated, please provide details of the same as well as outcome of such initiatives, as per the following format: - None**

| Sr. No | Initiative undertaken | Details of the Initiative (web link, if any, may be provided along with   | Outcome of the initiative summary) |
|--------|-----------------------|---|------------------------------------|
|        |                       | Jash's environmental policy has been articulated with the vision that a good policy must serve as a lighthouse showing the right direction and as a catalyst for activating positive change. Environmental stewardship and Corporate Citizenship are an integral part of the "Spirit of Jash", our core values.   |                                    |
|        |                       | We adopt, invent and encourage smarter ways to mitigate GHG emissions, reduce energy consumption and manage water and waste, to make our planet stronger by consistently embracing clean tech in our operations and client solutions, thereby minimizing the impact on nature. Refer to our "Sustainability Policy" for more details in Policy & Code of Conduct in the weblink <a href="https://jashindia.com/investors/">https://jashindia.com/investors/</a> |                                    |

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

Yes, We have the a disaster recovery site at Hyderabad for all critical transactions in SAP. Primary site is located at Mumbai. and Secondary is situated at Hyderabad

**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, such a case.

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

We have not conducted any such assessment. Although organisation, before initiating transaction with any new vendor, perform Vendor Evaluation which includes parameters like Environment, Health and Safety, Social Accountability etc.



**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.**

Refer to response below

**b. List the top 10 trade and industry chambers / associations the company is a member of / are affiliated to, on the basis of number of members**

| S. No. | Name of the trade and industry chambers / associations | Reach of trade and industry chambers / associations (State / National) |
|--------|--|--|
| 1      | Association of Industries M.P.                         | State  |
| 2      | Indore Management Association                          | National   |
| 3      | Institute of Indian Foundryman                         | National   |
| 4      | Bombay Chamber of Commerce and Industry                | National   |
| 5      | EEPC India   | National   |
| 6      | EPC Renewal RCMC                                       | National   |
| 7      | Federation of Indian Export Organisation               | National   |
| 8      | IVAMA Association                                      | National   |
| 9      | MP Small Scale Industries Organisation                 | State  |
| 10     | Indian Valve Association                               | 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- None**

| Name of authority | Brief of the case | Corrective action taken |
|-------------------|-------------------|-------------------------|
| Nil               | Nil               | Nil                     |

**Leadership Indicators**

**3. Details of public policy positions advocated by the Company:**

| S. No. | Public Policy advocated  | Method restored 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 |
|--------|--|-----------------------------------|--|--|------------------------|
|        | Jash' approach to achieving our government, policy and community objectives focuses on engaging ecosystems at the national, regional and local levels. Jash focuses on developing and maintaining partnerships with relevant government officials, business organizations, technology industry associations, educational institutions, and community organizations for the purpose of developing mutually beneficial partnerships. |                                   |  |  |                        |

**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 2023-24**

| Name and brief details of project            | SIA Notification No. | Date notification | Whether conducted by independent external agency (Yes/No) | Result communicated in public domain (Yes/No) | Relevant web Link |
|--|----------------------|-------------------|---|---|-------------------|
| Not Applicable - we have no SIA notification |                      |                   |   |   |                   |

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

| Sr. No         | Name of the project for which R&R is ongoing | State | District | No. Of project affected families (PAFs) | % of PAFs covered by R&R | Amounts paid to PAFs in the FY (in INR) |
|----------------|--|-------|----------|---|--------------------------|---|
| Not Applicable |  |       |          |   |                          |   |

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

Jash works closely with the community in identified areas of contribution in the domains of education, healthcare, destitute care, rural development, art and culture, and disaster relief. Group discussions with beneficiaries provide ample opportunity to receive and redress grievances of the intended beneficiaries.

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

|   | Fiscal 2024 | Fiscal 2023 |
|---|-------------|-------------|
| Directly sourced from MSMEs / small producers                       | 24.93%      | 18.33%      |
| Sourced directly from within the district and neighboring districts | 21.89%      | 26.88%      |

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

| Location     | FY 2023-24 | FY 2022-23 |
|--------------|------------|------------|
| Rural        | -          | -          |
| Semi Urban   | -          | -          |
| Urban        | -          | -          |
| Metropolitan | -          | -          |

**Leadership Indicators**

**1. Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments (Reference: Question 1 of Essential indicators above)**

| Details of negative social impact identified | Corrective action taken |
|--|-------------------------|
| Nil  |                         |



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

(Standalone FY 23-24)

| S. No | State          | Aspirational district | Amount spent (in Lakhs) |
|-------|----------------|-----------------------|-------------------------|
| 1     | Madhya Pradesh | Indore                | 71.61                   |

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

None

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

None

**3 (c) What % of total procurement (by value) does it constitute?**

None

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

| S. No                 | Intellectual Property based on traditional knowledge | Owned/Acquired (Yes/No) | Benefits shared (Yes/No) | Basis of calculating benefits share |
|-----------------------|--|-------------------------|--------------------------|-------------------------------------|
| <b>Not Applicable</b> |  |                         |                          |                                     |

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

| Name of authority     | Brief of the case | Corrective action taken |
|-----------------------|-------------------|-------------------------|
| <b>Not Applicable</b> |                   |                         |

**6. Details of beneficiaries of CSR projects:**

(Standalone FY 23-24)

| S. No   | CSR project | No. of persons benefited from CSR projects (1) | % of beneficiaries from vulnerable and marginalized groups(2) |
|---|-------------|--|---|
| Refer to Annexure H to the Board’s report for the annual report on CSR activities [Pursuant to Section 135 of the Companies Act, 2013 read with Companies (Corporate Social Responsibility Policy) Rules, 2014, as amended. |             |  |   |

**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.**

We are committed to surpassing clients consistently. We have robust mechanisms to track and respond to customer complaints and feedback in the delivery of our products. Our latest annual client survey indicates that most of our clients are delighted with us, sustaining the positive feedback gained over the years. We have also been appreciated for our relationship management, client-centric approach, account management, base delivery and quality of deliverables.

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

|  | As percentage to total turnover |
|--|---------------------------------|
| Environment and social parameters relevant to the product safe and responsible usage | Not Applicable                  |
| Recycling and/or safe disposal   |                                 |
| Safe and responsible usage   |                                 |

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

|                                | Current Financial Year 2023-24 |                            | Previous Financial Year 2022-23 |                            |
|--------------------------------|--------------------------------|----------------------------|---------------------------------|----------------------------|
|                                | Received                       | Pending at the end of year | Received                        | Pending at the end of year |
| Data Privacy                   |                                |                            |                                 |                            |
| Cyber-security                 |                                |                            |                                 |                            |
| Delivery of essential services |                                |                            |                                 |                            |
| Unfair Trade Practices         |                                |                            |                                 |                            |
| Restrictive Trade Practices    |                                |                            |                                 |                            |
| Advertising                    |                                |                            |                                 |                            |

We do not have any consumer complaints in respect of data privacy, advertising, cyber security, delivery of essential services, restrictive trade practices, and unfair trade practices.

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

|                   | Number | Reasons for recall |
|-------------------|--------|--------------------|
| Voluntary Recalls |        |                    |
| Forced Recalls    |        | Nil                |

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

Yes. Refer to our “Information Technology” Policy for details. Refer Policy & Code of Conduct in the weblink <https://jashindia.com/investors/>

**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.**

None

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

**a. Number of instances of data breaches - None**

**b. Percentage of data breaches involving personally identifiable information of customers -0%**

**c. Impact, if any, of the data breaches - None**

## Leadership Indicators

- 1. Channels / platforms where information on products and services of the Company can be accessed provide web links, if available.**

Refer to <https://jashindia.com/products/>

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

We have a practice to send safety and usage booklets with the delivery of all products to all Customers. Also a dedicated person demos the safety instructions.

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

Refer to principle 6, question 7 of Leadership indicators, in this report

- 4. Does the Company display product information on the product over and above what is mandated as per local laws?**

Yes

- 5. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of the entity or the entity as a whole? (Yes / No)**

Yes