

01.09.2026

To,

The Manager Listing Department National Stock Exchange of India Limited Bandra Kurla Complex, Bandra (East) Mumbai – 400 051 Symbol: JASH	The Manager Listing Department BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai - 400 001. Scrip Code: 544402
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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 2025-26 which also forms part of the Annual Report for the financial year 2025-26.

The BRSR is also available on the website of the Company at www.jashindia.com as part of the Annual Report 2025-26.

You are requested to take the same on record.

Thanking You,

Yours Faithfully,

For JASH Engineering Limited

TUSHAR Digitally signed
by TUSHAR
KHARPADE
Date:
2026.09.01
17:38:11 +05'30'
KHARPADE
ADE
Tushar Kharpade

Company Secretary & Compliance Officer

Encl.: A/a

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING (BRSR)

Financial Year 2025-2026

Declaration by the Managing Director under SEBI (LODR) Regulation, 2015 Regarding Compliance with Code of Conduct and Ethics

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[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 priority at Jash’s business proposals, which the Company believes, shall also enhance Stakeholders’ value in the 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, Madhya Pradesh India 452015
5.	Corporate address	31, Sector-C, Sanwer Road, Industrial Area, Indore, Madhya Pradesh, India 452015
6.	E-mail Id	info@jashindia.com
7.	Telephone	+91-731- 2720143
8.	Website	www.jashindia.com
9.	Financial year for which reporting is being done	April 01, 2025-March 31, 2026
10.	Name of the Stock Exchange(s) where shares are listed	Company is listed on the National Stock Exchange of India Limited (NSE) and Bombay Stock Exchange (BSE)
11.	Paid-up Capital	1,258.10 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 Company Secretary Tel: +91 731-6732700 Email: csjash@jashindia.com
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	Main Activity Group Code	Description of main activity	Business Activity Code	Description of business activity	% of turnover of the entity (FY 2025-26)
1.	C	Manufacturing	C7	Manufacturer of wide range of equipment for Water & Sea Water Intake Systems, Water and Waste water 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.	97.29%

Note- The details of business activities as given in MGT- 7 for Jash Engineering Limited

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. Sluice Gates	24319 /25999 /28299 /32909	18.69%
2	C.I. Castings		1.08%
3	Fine Bar Screen		23.96%
4	Industrial Valve/KGV		17.11%
5	Hydro Power Screw Generator		0.82%
6	Fabricated gates/Logs		24.71%
7	Invent Product Shaft & Base Plate		0.43%
8	Process Equipment		4.84%
9	Scrap		4.88%
10	SPV		2.92%
11	Disc Filter		0.57%
Total			100%

III Operations

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

Location	Number of Plants	Number of Offices	Total
India	5	8	13
Outside India	2	4	6

19. Markets served by the Company

a) Number of Locations

Locations	Number (FY 2025-26)
National (No. of States)*	36
International (No. of Countries)	50

*Note: National includes number of States and Union Territories served in FY 2025-26. International includes number of countries Jash exported to in FY2025-26.

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

JASH has an export presence from India to the global market. It directly serves international clients through its subsidiary companies strategically positioned in various regions. Consequently, JASH provides a breakdown of its sales between domestic and international markets, ensuring transparency in its global sales operations. Additionally, JASH discloses exports conducted directly by JASH from India to the global market .

(Amount in Lakhs)		
Particulars	FY 2025-26	FY 2024-25
Exports Revenue	40,888.89	46,600.25
Total revenue	73,618.52	73,518.76
% of exports in total Revenue	55.54%	63.39%

C). Types of customers and beneficiaries –

Business to business and Business to Customers

Clients



Consultants



IV Employees

20. Details as at the end of Financial Year:

Employees and Workers (including differently abled)

(Standalone, FY 2025-26)

S. No	Particulars	Total (A)	Male		Female	
			No. (B)	%(B/A)	No. (C)	%(C/A)
Employees						
1	Permanent (D)	390	372	95.38%	18	4.62%
2	Other than permanent (Contract employees) (E)	39	38	97.44%	1	2.56%
	Total Employees (D+E)	429	410	95.57%	19	4.43%
Workers						
1	Permanent (F)	272	272	100%	-	-
2	Other than Permanent (G)	519	519	100%	-	-
	Total Workers (F+G)	791	791	100%	-	-

Differently Abled Employees

1	Permanent (D)	1	1	100%	-	-
2	Other than Permanent (E)	0	0	100%	-	-
	Total Employees (D+E)	1	1	100%		

Differently Abled Workers

1	Permanent (F)	-	-	-	-	-
2	Other than Permanent (G)	-	-	-	-	-
	Total Workers (F+G)	-	-	-	-	-

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

(Standalone, FY 2025-26)

	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 2026			Turnover rate in fiscal 2025			Turnover rate in fiscal 2024		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees and workers	3.60	-	3.60	4.23	-	4.23	5.19	-	5.19

V Holding, subsidiary and associate companies (including joint ventures)

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

Jash Engineering Limited does not have any holding Company.

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	Rodney Hunt Inc. USA (Formerly known as Jash USA Inc.)	Subsidiary	100%	Yes
2	Mahr Maschinenbau Gesellschaft M.B.H, Austria	Subsidiary	100%	Yes
3	Engineering and Manufacturing Jash Limited, Hong Kong	Subsidiary	100%	Yes
4	Jash Invent India Private Limited, Indore, India	Joint Venture	50%	Yes
5	Waterfront fluid Controls Limited, Glasgow United Kingdom	Subsidiary	80%	Yes
6	Jash Process Equipment Private Limited, India (formerly known as Westech Process Equipment India Private Limited)	Subsidiary	90%	Yes

Note : During the year Shivpad Engineers Private Limited is merged with the Jash Engineering vide NCLT order dated 30/01/2026

VI. CSR Details
24. (Standalone, FY 2025-26)

(i)	Whether CSR is applicable in terms of section 135 of the Companies Act, 2013	Yes, refer to Annexure H to the Board Report
If yes, provide the details of Turnover and Net Worth		
i)	Turnover (in Lakhs)	50,904.37 Lakhs
ii)	Net Worth (in Lakhs)	47,403.96 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 2025-26			Previous Financial Year 2024-25		
		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 (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 https://jashindia.com/investors/#policy-code-of-conduct/vigil-mechanism.pdf .						
Shareholders							
Employees and workers							
Customers	Refer 'Details of Complaints' available in the Corporate governance report of this Annual Report. For details on employee grievances and resolution, refer to question 6 of principle 5.						
Value chain Partners							
Other (Please specify)	For Communities, refer https://jashindia.com/esg-csr-initiatives/						
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 -

JASH uses a Materiality Assessment process to identify business conduct and sustainability issues related to environmental and social matters that pose either a risk or an opportunity to the Company. The process identified several material issues related to environmental and social matters, encompassing both risks and opportunities.

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)
Environment	1 Air Emissions & Climate Change	Risk	Processes followed for the production for our products are inherently emission intensive. JashEngineering utilizes water in its production processes.	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. 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. 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. An opportunity lies for the Company to generate Revenue by selling Water Disk Filter/ Screen.	Negative - increased operating cost in meeting the environmental status. Negative - increased operating cost in meeting the environmental status. Positive : The Company can generate Revenue by selling these Water Disk Filter / Screen.
	2 Water Consumption and Effluent Discharge	Risk and opportunity			
Operations	3 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.	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 y our commitment to zero are driven b 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 cy. In addition to this we provide all poli of our staff with Mediclaim policy as well as Personal Accident Insurance. Maternity benefits are also given to women employees.	Negative-Increased operating cost.

4	Governance: Data privacy and information management	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.	-Robust cyber security and data privacy frameworks and controls -Multi-layered governance process with oversight by the executive and the Board Continued investment in technology -Readiness to respond to incidents -Awareness programs and trainings -Privacy by design -Region-specific data protection controls and awareness campaigns	Negative: Increased operational cost for technological investments and hiring and training talent.
5.	Geopolitical Risk	Risk	Shipment resulting in reduction of sales or not being able to cater clients.		
6.	Geopolitical Risk	Risk	Tariff Risk		

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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, JASH strictly follows the National Guidelines for Responsible Business Conduct (NGRBC) principles through a set of Board and management-approved policies. These policies cover all nine principles and their core elements, ensuring responsible business conduct . JASH has implemented specific policies across operations for consistency and clarity. Subsidiaries, associates, and joint ventures also follow the policies. Below is a summary of JASH key policies aligned with the nine NGRBC principles.

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
1 (b). Has the policy been approved by the Board? (Yes / No)	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 Corruption (ABAC) policy	Refer to the Supplier Code of Conduct, Sustainable Supply Chain Management (SSCM) Policy and Technology Policy	Refer to the Human Rights Policy	Refer to the CSR Policy 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

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
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) ISO 45001:2018 standard for Occupational Health and Safety Administration (OHSA) ISO 50001:2018 standard for Energy Conservation (ISO)								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	We plan to achieve our ESG vision and ambitions and to be one of the Best Corporates in India by 2030.								
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 do Performance Impact Analytics in future.								
7. Statement by director responsible for the Business Responsibility Report, highlighting ESG related challenges, targets and achievements.	Governance, Leadership and oversight "Jash is committed to make the business truly sustainable and socially responsible. We shall leave no stone unturned to achieve the same"								
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies).	Mr. Suresh Patel Executive Director Mr Suresh Patel, Director of the Board oversees the Business Responsibility and progress on our ESG ambitions.								

	Yes, the Board of JASH has established various committees responsible for sustainability-related policies: 1. Corporate Social Responsibility and Sustainability Committee (CSR&S) : Governs and reviews CSR and sustainability activities, recommends annual business plans, and monitors performance. 2. Risk Management Committee : Oversees management of key risks, including strategic, financial, operational, sustainability, ESG, information security, and compliance risks. Ensures effective risk management practices. 3. Stakeholders' Relationship Committee : Resolves grievances of shareholders, debenture holders, and other security holders, including issues with annual reports, securities transfer, and dividends. 4. Safety, Health and Environment Committee : Oversees policies related to safety, health, and environmental performance across JASH. 5. Audit Committee : Supervises the financial reporting process to ensure accuracy and transparency, overseeing internal, statutory, and cost auditors' work. 6. Nomination and Remuneration Committee : Manages the nomination process, including succession planning, and assists with compensation responsibilities for Executive Directors, KMPs, and Senior Management.																																																																																													
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.																																																																																														
10. Details of Review of NGRBCs by the company:																																																																																														
<table><tr><td rowspan="2">Subject for review</td><td colspan="9">Indicate whether review was undertaken by Director / Committee of the Board / Any other committee</td><td colspan="9">Frequency (Annually / Half yearly / Quarterly / Any other -Please specify</td></tr><tr><td>P 1</td><td>P 2</td><td>P 3</td><td>P 4</td><td>P 5</td><td>P 6</td><td>P 7</td><td>P 8</td><td>P 9</td><td>P 1</td><td>P 2</td><td>P 3</td><td>P 4</td><td>P 5</td><td>P 6</td><td>P 7</td><td>P 8</td><td>P 9</td></tr></table>	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	<table><tr><td>Performance against above policies and follow up action</td><td colspan="9">Yes</td><td colspan="9">Annually</td></tr><tr><td rowspan="2">Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliance</td><td colspan="9">Yes</td><td colspan="9">Quarterly</td></tr><tr><td colspan="18">We comply with all applicable laws of the land we operate in, both in letter and in spirit</td></tr></table>	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																	
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	We comply with all applicable laws of the land we operate in, both in letter and in spirit																																																																																													
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.		Yes Bureau Veritas Certification (BVC)																																																																																												
12. If answer to question (1) above is no i.e. not all principles are covered by a policy, reasons to be stated																																																																																														
Questions																																																																																														
The entity does not consider the principles material to its business (Yes / No)																																																																																														
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes / No)																																																																																														
The entity does not have the financial or human and technical resources available for the task (Yes / No)																																																																																														
It is planned to be done in the next financial year (Yes / No)																																																																																														
Any other reason (please specify)																		NOT APPLICABLE																																																																												

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 programs
Board of Directors	2	All Principles	100%
Key Managerial Personnel	4	All Principles	100%
Employees other than BoD and KMPs	1	All principles	10.70%
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
Not Applicable	

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

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 2025-2026	Previous Financial Year 2024-2025
Directors	Nil	Nil
Key Managerial Personnel		
Employees		
Workers		

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

	Current Financial Year 2025-2026		Previous Financial Year 2024-2025	
	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	109.23	79.11

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 25-26	FY 24-25
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	34.56%	33.90%
	b. Number of trading houses where purchases are made from	140	73
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	22.83%	69.10%
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)	0.08%	0.39%
	b. Sales (Sales to related parties / Total Sales)	15.99%	20.63%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	95.78%	-
	d. Investments (Investments in related parties / Total Investments made)	17.83%	38.97%

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 25-26 Percentage of R&D :- Nil and Capital expenditure- Nil

	Current Financial Year 2025-26	Previous Financial Year 2024-25	Details of improvements in environmental and social impacts
R & D	Nil		NA
Capex			

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) If yes, provide the web-link
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		

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 2025-26	Previous Financial Year 2024-25
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 2025-26			Previous Financial Year 2024-25		
	Re-used	Recycled	Safely Disposed	Re-used	Recycled	Safely Disposed
Plastic (included packaging)	Not Applicable			Not Applicable		
E-Waste						
Hazardous waste	-	-	0.273 MT	-	-	0.283 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 2025-26)

% 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)
Permanent employees											
Male	373	373	100%	373	100%	-	-	-	-	-	-
Female	18	18	100%	18	100%	18	100%	-	-	-	-
Total	391	391	100%	391	100%	18	100%	-	-	-	-
Other than permanent employees											
Male	38	5	13.16%	5	13.16%	-	-	-	-	-	-
Female	1	-	-	-	-	-	-	-	-	-	-
Total	39	5	12.82%	5	12.82%	-	-	-	-	-	-

Note: The Company has introduced the policy of one day leave for menstrual cycle for women.

1(b) Details of measures for the well-being of workers
(Standalone, FY 2025-26)

% of workers covered by

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)
Permanent workers											
Male	272	216*	79.41%	216	79.41%	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	272	216	79.41%	216	79.41%	-	-	-	-	-	-
Other than permanent workers											
Male	519	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	519	-	-	-	-	-	-	-	-	-	-

*Excluding employees covered under ESIC.

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

	FY 25-26	FY 24-25
Cost incurred on well- being measured as a % of total revenue of the company	1.83%	1.68%

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

Benefits	Current Financial Year 2025-26			Previous Financial Year 2024-25		
	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%	Borne by company and deposited	100%	100%	Borne by company and deposited
ESIC	8.04%	15.44%	Y	15.16%	22.30%	Y
National Pension Scheme	8.18%	-	Y	9.47%	-	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 2026		Permanent workers – fiscal 2025	
	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 https://jashindia.com/investors/#policy-code-of-conduct/vigil-mechanism.pdf 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.
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

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

Category	Current Financial Year 2025-26			Previous Financial Year 2024-25		
	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 2026							Fiscal 2025						
	Total (A)	On health and safety measures (firefighter)		On health and safety measures (first aid)		On skill upgradation*		Total (D)	On health and safety measures (firefighter)		On health and safety measures (first aid)		On skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C/A)	No. (D)	% (D / A)		No.(E)	% (E / D)	No. (F)	% (F / D)	No. (G)	% (G / D)
Employee														
Male	411	411	100%	44	10.71%	13	3.16%	372	372	100%	23	6.18%	-	-
Female	19	19	100%	2	10.53%	3	15.79%	14	14	100%	2	14.29%	-	-
Total	430	430	100%	46	10.70%	16	3.72%	386	386	100%	25	6.48%	-	-
Workers														
Male	791	791	100%-	46	5.82%	15	1.90%	701	701	100%	15	2.14%	-	-
Female	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	791	791	100%-	46	5.82%	15	1.90%	701	701	100%	15	2.14%	-	-

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

Category	FY 2025-26			FY 2024-25		
	Current Financial Year			Previous Financial Year		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Permanent Employees						
Male	373	373	100%	338	338	100%
Female	18	18	100%	14	14	100%
Total	391	391	100%	352	352	100%
Permanent Workers						
Male	272	272	100%	278	278	100%
Female	-	-	-	-	-	-
Total	272	272	100%	278	278	100%

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, the Company provides its employees access to non-occupational medical and healthcare services, such as hospitals, dispensaries, and health insurance.

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

Safety incident / number	Category	Fiscal 2026	Fiscal 2025
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 2025-26			Previous Financial Year 2024-25		
	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 (2025-26)

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 2026	Fiscal 2025	Fiscal 2026	Fiscal 2025
Employees	-	-	-	-
Workers	-	-	-	-

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

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
Health and safety practices	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.
Working Conditions	

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

Not Applicable - As 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 2. Knowledge and infrastructure support 3. Regular communication and updates on business plans. 4. Inclusion of local medium and small scale enterprises in the vendor base. 5. Competency development of local vendors.
Employees and Workers	Yes	Performance reviews Senior leadership communication meetings, etc	As per team plan	1. Caring and empowering work environment 2. Personal development and growth 3. Health and safety 4. Grievance resolution 5.Competitive compensation

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 regularly.

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: - (Standalone)

Category	Fiscal 2026			Fiscal 2025		
	Total (A)	Number (B)	% (B / A)	Total (C)	Number (D)	% (D / C)
Employees						
Permanent	Nil					
Other than permanent						
Total employees						
Workers						
Permanent	Nil					
Other than permanent						
Total Workers						

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

Category	Current Financial Year 2025-26					Previous Financial Year 2024-25				
	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)
Employees										
Permanent	391	-	-	391	100%	338	-	-	338	100%
Male	373	-	-	373	100%	324	-	-	324	100%
Female	18	-	-	18	100%	14	-	-	14	100%
Other than Permanent										
Male	38	-	-	38	100%	49	-	-	49	100%
Female	1	-	-	1	100%	-	-	-	-	-
Workers										
Permanent	272			272	100%	278	-	-	278	100%
Male	272			272	100%	278	-	-	278	100%
Female	-	-	-	-	-	-	-	-	-	-
Other than Permanent										
Male	519	-	-	519	100%	423	-	-	423	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)
Board of Directors (BoD)*	2	7.34	-	-
Key Managerial Personnel (in INR Mn)	2	3.26	-	-
Employees and workers (other than BoD and KMP)	643	0.41	18	0.38

1. Remuneration of Board of Directors

S. No.	Board of Directors (Male)	Amount (Rs. in Lakh/ per month)
1	Pratik Patel	218.58
2	Suresh Patel	65.16

S. No.	Board of Directors (Female)	Amount (Rs. in Lakh/ per month)
1	-	-

2. Remuneration of Key Managerial Personnel

S. No.	Board of Directors (Male)	Amount (Rs. in Lakh/ per month)
1	Dharmendra Jain	93.32
2	Tushar Kharpade	39.38

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

	FY 25-26	FY 24-25(per month)
4. Gross wages paid to females as % of total wages	2.35%	1.97%

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 2026			Fiscal 2025		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual harassment	-	-	-	-	-	-
Discrimination at workplace	-	-	-	-	-	-
Child labor	-	-	-	-	-	-
Forced labor / Involuntary labor	-	-	-	-	-	-
Wages	-	-	-	-	-	-
Other human rights-related issues	-	-	-	-	-	-

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

	FY 25-26	FY 24-25
Total complaints reported under sexual harassment on of women atworkplace (Prevention, Prohibition and Redressal)Act,2013(POSH)	-	-
Complaints on POSH as a % of female employees/workers	-	-
Complaints on POSH upheld	-	-

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

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

No significant findings noted.

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.

It assessed implementation of the 9 Business and Human Rights principles identified by the Company for the six rights holder:

- | | |
|-------------------------------|---|
| i. Child labour | vi. Non-harassment |
| ii. Forced/involuntary labour | vii. Right to clean air and water |
| iii. Fair wages | viii. Right to Privacy |
| iv Health & Safety | ix. Rights of persons with disabilities |
| v. Freedom of association | |

Jash has also identified the following 6 rights holders:

- | | |
|------------------------|--------------------------------------|
| i. JASH employees | iv. Consumers/customers |
| ii. Contract workforce | v. Employees of value chain partners |
| iii. Communities | vi. Family members of JASH employees |

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

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

Parameter	Fiscal 2026 (in kl)	Fiscal 2025(in kl)
Water withdrawal by source		
(i) Surface water	NA	NA
(ii) Groundwater	53,710.99	51,200.47
(iii) Third-party water	NA	NA
(iv) Seawater / desalinated water	NA	NA
(v) Others (rainwater)	NA	NA
Total volume of water withdrawal (i + ii + iii + iv + v)	53,710.99	51,200.47
Total volume of water consumption	53,710.99	51,200.47
Water intensity per rupee of turnover (Water consumed / turnover)	1.09 kl/ Lakhs	1.00 kl/ Lakhs
<i>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</i>	No, Evaluation has been carried out by Maintenance committee internally	

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 2026	Fiscal 2025
From Renewable sources		
Total electricity consumption (in units) (A)	5,19,166	5,63,437
Total fuel consumption (in litres) (B)	-	-
Energy consumption through other sources (C)	NIL	NIL
Total energy consumed from Renewable Sources (A+B+C)	5,19,166 unit	5,63,437 unit
From Non Renewable sources		
Total electricity consumption (in units) (D)	34,03,367	32,93,941
Total fuel consumption (in litres) (E)	21,650	17,450
Energy consumption through other sources (F)		
Total energy consumed from Non Renewable Sources (D+E+F)	34,03,367 unit and 21,650 litre	32,93,941 unit and 17,450 litre
Total Energy Consumption (A+B+C+D+E+F)	39,22,533 unit and 21,650 litre	38,57,378 unit and 17,450 litre
Energy intensity (electricity) per lakh of turnover (Total energy consumption / turnover in Lakhs)	79.33 Units per lakh of turnover	81.25 Units per lakh of turnover
Energy intensity (fuel) per lakh of turnover (Total energy consumption / turnover in Lakhs)	0.44 litre per lakh of turnover	0.37 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 (Standalone):

Parameter	Fiscal 2026 (in kl)	Fiscal 2025(in kl)
Water withdrawal by source		
(i) Surface water	NA	NA
(ii) Groundwater	53,710.99	51,200.47
(iii) Third -party water	NA	NA
(iv) Seawater / desalinated water	NA	NA
(v) Others (rainwater)	NA	NA
Total volume of water withdrawal (i + ii + iii + iv + v)	53,710.99	51,200.47
Total volume of water consumption	53,710.99	51,200.47
Water intensity per rupee of turnover (Water consumed / turnover)	1.09 kl/ Lakhs	1.00 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 2026	Fiscal 2025
Water discharge by destination and level of treatment (in kilolitres)		
(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. 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		
Total water discharged (in kiloliters)		
Note: Indicate if any independent assessment / evaluation /assurance has been carried out by an external agency?(Y / N) If yes, name of the external agency	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 2026*				Fiscal 2025*			
		Near Main Gate	Behind Foundry Shop	Near STP	Stack (Cupola Furnace)	Near Main Gate	Behind Foundry Shop	Near STP	Stack (Cupola Furnace)
NOx	µg/m	34.1	36.2	26.0	40.1 mg/nm ³	30.70	34.70	27.30	41.60 mg/nm ³
SO2	µg/m	19.2	27.3	17.9	92.1 mg/nm ³	19.20	22.80	18.40	89.50 mg/nm ³
Particulate matter- 10 (PM)	µg/m	89.8	94.1	75.4	49.2 mg/nm ³	84.60	91.70	79.40	46.90 mg/nm ³
Particulate matter- 2.5 (PM)	µg/m	47.8	54.9	44.1		49.70	53.60	45.60	
Persistent organic pollutants (POP)	Not Applicable								
Volatile organic compounds (VOC)									
Hazardous air pollutants (HAP)									
Others – please specify									
CO	mg/m ³	320.8	653.0	274.9	-	<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, CSE 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 2026	Fiscal 2025
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6,NF3, if available)	-	-	-
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, 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 2026	Fiscal 2025
Total waste generated		
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 = 0 Litre Oil-soaked Cotton Waste = 32 Kg	Spent oil = 22 Litre Oil-soaked Cotton Waste = 45 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)	-	-
Total (A + B + C + D + E + F + G + H)	Spent oil = 0 Litre Oil-soaked Cotton Waste = 32 Kg	Spent oil = 22 Litre Oil-soaked Cotton Waste = 45 Kg
For each category of waste generated, total waste recovered through recycling, reusing or other recovery operations (in metric tonnes)		
Category of waste	Fiscal 2026	Fiscal 2025
(i) Recycled	All waste generated from manufacturing processes is redirected to government approved vendors for recycling.	
(ii) Reused		
(iii) Other recovery operations		
Total		
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste	Fiscal 2026	Fiscal 2025
(i) Incineration	All waste generated from manufacturing processes is redirected to government approved vendors for recycling.	
(ii) Landfilling		
(iii) Other disposal operations		
Total		
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) 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 Notificati on 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 2026 (in kl)	Fiscal 2025 (in kl)
Water withdrawal by source		
(i) Surface water	-	-
(ii) Groundwater	-	-
(iii) Third-party water	-	-
(iv) Seawater / desalinated water	-	-
(v) Others (rainwater)	-	-
Total volume of water withdrawal (i + ii + iii + iv + v)	-	-
Total volume of water consumption	-	-
Water intensity per rupee of turnover (Water consumed / turnover)	-	-
Water Intensity (optional) - the relevant metric may be selected by the entity		
Water discharge by destination and level of treatment		
(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	-	-
<i>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</i>		

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

Parameter	Unit	Fiscal 2026	Fiscal 2025
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	-	-	-
Total Scope 3 emissions per rupee of turnover	-	-	-
Total Scope 3 emission intensity (optional) - the relevant metric may be selected by the entity	-	-	-
<i>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</i>	<i>We plan to conduct an Independent assessment from 2025-26.</i>		

- 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 https://jashindia.com/investors/			

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

Yes, We have 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 organizations, 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 Foundrymen	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
11	Confederation of Indian Industry (CII)	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		

Leadership Indicators

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

S. No.	Public Policy advocated	Method restored for such advocacy	Whether information available in the 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 2025-26

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 2026	Fiscal 2025
Directly sourced from MSMEs / small producers	34.56%	31.13%
Sourced directly from within the district and neighboring districts	26.48%	21.69%

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

Location	FY 2025-26	FY 2024-25
Rural	-	-
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 25-26)

S. No	State	Aspirational district	Amount spent (in Lakhs)
1	Madhya Pradesh	Indore	Refer Annexure H
2	Gujarat	Vallabh Vidhya Nagar	Refer Annexure H

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
Not Applicable				

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

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

6. Details of beneficiaries of CSR projects: (Standalone FY 25-26)

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 (Co 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 2025-26		Remark	Previous Financial Year 2024-25		Remark
	Received	Pending at the end of year		Received	Pending at the end of year	
Data Privacy	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.					
Cyber-security						
Delivery of essential services						
Unfair Trade Practices						
Restrictive Trade Practices						
Advertising						

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

	Number	Reasons for recall
Voluntary Recalls	Nil	
Forced Recalls		

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

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