



JAI BALAJI INDUSTRIES LIMITED

Ref : JBIL/SE/BRSR/2024-25

Date : 22nd August, 2024

To
The Manager
Listing Department,
National Stock Exchange of India Limited
"EXCHANGE PLAZA", C-1, Block G
Bandra – Kurla Complex, Bandra (E)
Mumbai – 400 051
(Company's Scrip Code: JAIBALAJI)

To
The Manager,
Dept. of Corporate Services
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street,
Mumbai – 400 001
(Company's Scrip Code: 532976)

Dear Sir,

Sub: **Business Responsibility and Sustainability Report for Financial Year 2023-24**

Pursuant to Regulation 34(2)(f) of Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015, we are submitting herewith the Business Responsibility and Sustainability Report for Financial Year 2023-24, which also forms part of the Annual Report for Financial Year 2023-24.

The same is for your kind information and record.

Thanking you.
Yours faithfully,

For **JAI BALAJI INDUSTRIES LIMITED**

AJAY KUMAR TANTIA
Company Secretary

Encl.: as above

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CIN - L27102WB1999PLC089755

Annexure – “C”

Business Responsibility & Sustainability Report

Forward

As the global landscape evolves, the steel industry remains a cornerstone of economic progress, driving infrastructural development and technological innovation. In this context, the Business Responsibility and Sustainability Report (BRSR) of Jai Balaji Industries Limited emerges not just as a mere document but as a testament to the company's commitment to responsible practices and sustainable growth.

In today's world, where the pursuit of profit often overshadows environmental and societal concerns, Jai Balaji Industries Limited stands as a beacon of responsible corporate citizenship. Through this report, the company opens its doors, inviting stakeholders to witness its journey towards harmonizing business objectives with societal well-being and environmental stewardship.

Integrated steel plants like Jai Balaji Industries Limited play a pivotal role in shaping the industrial landscape, generating employment and fostering economic growth. However, the significance of their contribution extends beyond mere numbers. It lies in their ability to embrace sustainable practices that mitigate environmental impact, uplift communities and uphold ethical standards across their operations.

Within these pages, readers will find not just a reflection of Jai Balaji Industries Limited's achievements but also its aspirations and commitments towards a better tomorrow. From sustainable resource management to fostering inclusive growth, each section of this report encapsulates the company's unwavering dedication to sustainable development.

Moreover, this report serves as a testament to the transparency and accountability that underpin Jai Balaji Industries Limited's operations. By openly sharing its successes, challenges, and future strategies, the company not only builds trust but also invites collaboration towards shared goals of sustainability and progress.

As we navigate the complexities of the modern world, the role of Organization in driving positive change has never been more critical. In this regard, Jai Balaji Industries Limited sets a commendable example, demonstrating that profitability and responsibility are not mutually exclusive but rather intertwined facets of long-term success.

I commend Jai Balaji Industries Limited for its commitment to transparency, sustainability, and responsible business practices. May this report inspire others in the industry to follow suit, forging a path towards a more sustainable and equitable future for generations to come.

Chairman & Managing Director

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

Corporate Identity Number (CIN) of the Listed Entity	L27102WB1999PLC089755
Name of the Listed Entity	Jai Balaji Industries Limited
Year of incorporation	1999
Registered office address	5, Bentinck Street, Kolkata – 700 001.
Corporate address	5, Bentinck Street, Kolkata – 700 001.
E-mail	jaibalaji@jaibalajigroup.com
Telephone	+91 33 2248 9808
Website	www.jaibalajigroup.com
Financial year for which reporting is being done	FY 2023-2024
Name of the Stock Exchange(s) where shares are listed	The National Stock Exchange of India Limited (NSE) & the BSE Limited (BSE)
Paid-up Capital	1,63,65,02,860/-



Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Ajay Kumar Tantia Company Secretary +91 33 2248 9808 atantia@jaibalajigroup.com
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).	Disclosures made in this report are on a standalone basis and pertain only to Jai Balaji Industries Limited.
Name of assurance provider	Not Applicable
Type of assurance obtained	Not Applicable

II. Products/services

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Manufacturing & Selling	Steel & Steel related products	99.91%

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

S. No.	Product/Service	NIC Code	% of total Turnover contributed
1	Pig Iron	24101	9.33%
2	Steel Bars / Rods	24103	18.22%
3	Ductile Iron Pipe	24106	26.87%
4	Ferro Alloys	24104	20.42%
5	Billets/MS Ingots	24103	5.18%
6	Sponge Iron	24102	7.16%
7	Coke/Coke Fines/Nut Coke	19101	4.12%

III. Operations

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

Location	Number of plants	Number of offices	Total
National	04	05	09
International	0	01	01

Markets served by the entity:

a. Number of locations

Location	Number of States/Countries
National	PAN INDIA
International	40 (approx)

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

8.86%

c. A brief on types of customers –

- Business to Business (B2B) – Large Original Equipment Manufacturers (OEMs), including automotive and construction OEMs and project customers.
- Business to Government (B2G) – Government organisations and Public Sector Undertakings.

IV. Employees

Details as at the end of Financial Year: 31.03.2024

a. Employees and workers (including differently abled):

Sl. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
Employees						
1	Permanent (D)	3595	3569	99.28%	26	0.72%
2	Other than Permanent (E)	845	845	100%	0	0
3	Total employees (D + E)	4440	4414	99.41%	26	0.59%
Workers						
4	Permanent (F)	836	811	97%	25	2.99%
5	Other than Permanent (G)	5190	5176	99.73%	14	0.27%
6	Total workers (F + G)	6026	5987	99.35%	39	0.65%

b. Differently abled Employees and workers:

Sl. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
Differently abled Employees						
1	Permanent (D)	4	4	100%	0	0
2	Other than Permanent (E)	0	0	0	0	0
3	Total differently abled employees (D + E)	4	4	100%	0	0
Differently abled Workers						
4	Permanent (F)	0	0	0	0	0
5	Other than Permanent (G)	0	0	0	0	0
6	Total differently abled workers (F + G)	0	0	0	0	0

Participation/Inclusion/Representation of women

Particulars	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	11	4	36%
Key Management Personnel	7	0	0

Turnover rate for permanent employees and workers

(Disclose trends for the past 3 years)

Type	FY 2023-24 (Turnover rate in current FY)			FY 2022-23 (Turnover rate in previous FY)			FY 2021-22 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	16.82	2.00	16.67	16.97	1.80	16.82	16.70	1.10	16.54
Permanent Workers	1.41	0	1.37	1.04	0	1.01	0.69	0	0.67

**V. Holding, Subsidiary and Associate Companies (including joint ventures)****(a) Names of holding / subsidiary / associate companies / joint ventures**

S. No.	Name of the holding/ subsidiary/ associate companies/ joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	Kesarisuta Industries Uganda Limited	Subsidiary	100%	No
2	Andal East Coal Company Private Limited	Joint Venture	32.79%	No
3	Rohne Coal Company private Limited	Joint Venture	6.90%	No

VI. CSR Details

- (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No) - Yes
- (ii) Turnover (in ₹) – 6,41,378.02 (In Lakhs) [Revenue from operations]
- (iii) Net worth (in ₹) – 1,46,011.59 (In Lakhs)

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/ No) <i>(If Yes, then provide web-link for grievance redress policy)</i>	FY 2023-2024 Current Financial Year			FY 2022-2023 Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes*	0	0	-	0	0	-
Investors (other than shareholders)	Yes*	0	0	-	0	0	-
Shareholders	Yes**	1	0	-	0	0	-
Employees and workers	Yes*	0	0	-	0	0	-
Customers	Yes*	0	0	-	0	0	-
Value Chain Partners	Yes*	0	0	-	0	0	-
Other (please specify)							

*<https://jaibalajigroup.com/corporate-policies-and-code/>

** <https://jaibalajigroup.com/handling-investor-grievances/>

Overview of the entity's material responsible business conduct issues

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

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Energy Efficiency - Rising Energy Costs	R	With increasing energy costs, there is a risk of higher production costs, impacting profitability.	Implementing energy-efficient technologies, optimizing processes, and exploring renewable energy sources can mitigate this risk.	Negative - Increased production costs
2	Raw Material Availability - Fluctuations in Supply	R	Uncertainties in raw material supply can disrupt production schedules and increase procurement costs.	Diversifying suppliers, maintaining strategic inventories, and exploring alternative sourcing options can mitigate supply chain risks.	Negative - Increased procurement costs, production delays
3	Environmental Regulations - Compliance Requirements	R	Non-compliance with environmental regulations can lead to fines, legal issues, and reputational damage.	Investing in environmental management systems, monitoring compliance closely and adopting sustainable practices can mitigate regulatory risks.	Negative - Fines, legal expenses, reputational damage
4	Market Demand - Cyclical Market Trends	R/O	Fluctuations in demand due to economic cycles can impact sales volumes and revenue. However, they also present opportunities for growth during upturns.	Diversifying product offerings, expanding into new markets and implementing flexible production strategies can mitigate risks and capitalize on opportunities.	Negative/Positive - Decreased/Increased revenue
5	Technology Disruption - Obsolescence Risk	R/O	Rapid technological advancements pose both risks of existing technologies becoming obsolete and opportunities for innovation and efficiency gains.	Investing in research and development, embracing digitalization, and fostering a culture of innovation can mitigate obsolescence risks and unlock new opportunities.	Negative/Positive - Increased/Decreased costs, revenue
6	Workforce Management - Skilled Labor Shortage	R	Shortages of skilled labor can hinder productivity, quality, and innovation.	Investing in training and development programs, promoting employee retention, and leveraging technology to automate tasks can mitigate workforce risks.	Negative - Decreased productivity, quality issues
7	Safety Hazards - Workplace Accidents	R	Workplace accidents can result in injuries, fatalities, and legal liabilities, impacting productivity and reputation.	Implementing stringent safety protocols, providing regular training, and fostering a safety-conscious culture can mitigate risks and improve workplace safety.	Negative - Legal expenses, reputational damage
8	Supply Chain Disruptions - Natural Disasters, Geopolitical Events	R	Disruptions in the supply chain due to natural disasters, geopolitical tensions, or global crises can halt production and affect customer satisfaction.	Developing contingency plans, diversifying suppliers geographically and implementing risk-sharing agreements can mitigate supply chain risks.	Negative - Production delays, decreased customer satisfaction
9	Economic Instability - Currency Fluctuations, Trade Policies	R/O	Economic instability, including currency fluctuations and changes in trade policies, can impact costs, revenues and market access. However, they also present opportunities for cost optimization and market expansion.	Hedging against currency risks, monitoring regulatory changes closely and diversifying revenue streams can mitigate risks and capitalize on opportunities.	Negative/Positive - Increased/Decreased costs, revenue



SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the NGRBC Principles and Core Elements.

The National Guidelines for Responsible Business Conduct (NGRBC) as prescribed by the Ministry of Corporate Affairs advocates nine principles referred as P1-P9 as given below:

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

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
b. Has the policy been approved by the Board? (Yes/No)	Yes, the policy has been approved by the Board of Directors. This signifies the high-level endorsement and commitment of the organization's governing body to the principles and objectives outlined in the policy. Board approval ensures that the policy aligns with the company's strategic direction, values, and regulatory requirements, providing a strong foundation for its implementation and adherence across the organization.								
c. Web Link of the Policies, if available	https://jaibalajigroup.com/corporate-policies-and-code/								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes, the entity has translated its policy into procedures. This ensures that the principles outlined in the policy are effectively implemented throughout the organization. These procedures serve as actionable guidelines for relevant interested parties to follow, facilitating consistent and standardized practices in alignment with the company's policy objectives. By having clear procedures in place, the entity demonstrates its commitment to operational excellence and the fulfillment of its business responsibility and sustainability goals as reported in the BRSR.								

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
<p>3. Do the enlisted policies extend to your value chain partners? (Yes/No)</p>	<p>Yes, the enlisted policies extend to our value chain partners, to the extent applicable. Recognizing the interconnectedness and interdependence within our value chain, we believe it is essential for our partners to uphold similar standards of responsibility and sustainability. By extending our policies to our value chain partners, we aim to foster a culture of shared commitment to ethical, social, and environmental considerations throughout the entire supply chain. This approach promotes transparency, accountability, and collaboration, ultimately contributing to the holistic advancement of responsible business practices within our ecosystem.</p>								
<p>4. Name of the national and international codes/certifications/labels/standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.</p>	<p>Our entity adheres to a range of national and international codes, certifications, labels, and standards in line with our commitment to responsible business conduct. These include ISO 9001:2015 for Quality Management System, ISO 14001:2015 for Environmental Management System, ISO 45001:2018 for Occupational Health and Safety Management System, as well as ISO 14064-1 and ISO 14064-2 for Greenhouse Gas (GHG) Reporting. These certifications and standards underscore our dedication to quality, environmental sustainability, workplace safety, and transparent reporting, ensuring that our operations meet globally recognized benchmarks for excellence and accountability.</p>								
<p>5. Specific commitments, goals and targets set by the entity with defined timelines, if any.</p>	<p>The entity has committed to working towards alignment with a net-zero emissions pathway. This encompasses a comprehensive approach to reducing greenhouse gas emissions across our operations, supply chain, and broader activities. While specific goals and targets with defined timelines may vary based on ongoing assessments and evolving strategies, our overarching commitment remains steadfast. We recognize the urgency of addressing climate change and are dedicated to setting ambitious targets and timelines that align with scientific recommendations and global efforts to limit global warming. Through ongoing monitoring, evaluation, and stakeholder engagement, we aim to continuously refine and strengthen our actions towards achieving net-zero emissions in line with our sustainability objectives.</p>								



Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	<p>The entity has made significant strides towards fulfilling its specific commitments, goals, and targets, particularly regarding its CSR objective of reducing the carbon footprint associated with its products. Through dedicated efforts in implementing energy-efficient practices, embracing renewable energy sources, and adopting emissions reduction strategies, substantial progress has been achieved in lowering the carbon footprint of our products.</p> <p>In instances where targets have not been fully realized, various factors may have contributed to this outcome. These factors include technological constraints, complexities within the supply chain, regulatory dynamics, economic considerations, and levels of stakeholder engagement. Despite encountering challenges, the entity remains steadfast in its commitment to continuous improvement.</p> <p>Moving forward, the entity will continue to prioritize sustainability initiatives, leveraging insights gained from performance assessments to refine strategies and accelerate progress towards carbon footprint reduction goals. By fostering a culture of innovation, collaboration, and accountability, we aim to overcome barriers and drive sustainable value creation while minimizing environmental impacts.</p>								

Governance, leadership and oversight

7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)

“As the director responsible for overseeing our business responsibility initiatives, I am proud to highlight our ongoing commitment to Environmental, Social, and Governance (ESG) principles. In today’s dynamic business landscape, we recognize the importance of addressing ESG-related challenges to ensure sustainable growth and long-term value creation for all stakeholders.

Throughout the reporting period, we have encountered various ESG-related challenges, ranging from the need to mitigate our environmental footprint to fostering inclusive workplaces and engaging with our communities. These challenges have presented opportunities for us to innovate, collaborate, and drive positive change across our operations.

In response to these challenges, we have set ambitious targets aligned with our ESG priorities. These targets include reducing our carbon emissions, enhancing workplace diversity and inclusion, and strengthening our community engagement efforts. By setting clear and measurable goals, we hold ourselves accountable for driving meaningful progress in these areas.

I am pleased to report that we have made significant achievements towards our ESG targets during the reporting period. Through investments in renewable energy, energy efficiency initiatives, and sustainable supply chain practices, we have made notable strides in reducing our environmental impact. Additionally, our focus on diversity and inclusion has led to improvements in employee engagement, retention, and overall workplace satisfaction.

While we celebrate these achievements, we recognize that our journey towards ESG excellence is ongoing. We remain committed to continuously improving our ESG performance, addressing emerging challenges, and seizing opportunities to create shared value for our stakeholders.

In conclusion, I would like to express my gratitude to our dedicated team members, partners, and stakeholders who have supported our ESG initiatives. Together, we will continue to drive positive change and contribute to a more sustainable and equitable future.”

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr. Sanjiv Jajodia Whole-time Director & CFO Tel: 033 2248 9808								
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	Yes, the Business Responsibility (BR) initiatives are led by Shri Sanjiv Jajodia, Whole-time Director & CFO of the company in conjunction with the CSR committee of the Company.								

10. Details of Review of the National Guidelines on Responsible Business Conduct (NGRBC)

Subject for Review	Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
		P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Review was undertaken by Shri Sanjiv Jajodia, Whole-time Director & CFO of the company in conjunction with the CSR committee of the Company.									Half-yearly								
11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.		P1	P2	P3	P4	P5	P6	P7	P8	P9	No. From a best practices perspective as well as from a risk perspective, policies are periodically evaluated and updated by various department heads, business heads and approved by the management or board. An internal assessment of the workings of the BR policies are being done and in due course, the Organization shall have an external assurance on the same.								

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

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

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

**PRINCIPLE****1****Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.****Essential Indicators****1. Percentage coverage by training and awareness programmes on any of the Principles during the financial year:**

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	% age of persons in respective category covered by the awareness programmes
Board of Directors	4	During the year, the Board and KMP engaged in various updates pertaining to business, regulatory, safety, ESG matters etc. These topics provided insights on all the 9 principles.	100%
Key Managerial Personnel	4		100%
Employees other than BoD and KMPs	101	General Awareness, Effective communication, Human Rights, health, safety, POSH awareness	100%
Workers	304	Health, safety, discipline, POSH, Environmental Aspect	100%

2. Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings with regulators/ law enforcement agencies/ judicial institutions in FY 23-24

Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year, in the following format (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website): No substantial fines / penalties have been levied on the company during the F.Y.2023-24.

	Monetary			
	Name of the regulatory / enforcement agencies / judicial institutions	Amount (INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine	Nil	Nil	Nil	Nil
Settlement	Nil	Nil	Nil	Nil
Compounding Fee	Nil	Nil	Nil	Nil

	Non Monetary		
	Name of the regulatory / enforcement agencies / judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment	Nil		
Punishment			

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

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, the entity has an anti-bribery policy. This policy affirms our commitment to integrity and compliance with all relevant anti-corruption and anti-bribery laws. It strictly prohibits all forms of bribery and corruption and provides clear guidelines for employees and stakeholders

to prevent, identify, and report any such activities. The policy includes provisions for training, reporting mechanisms etc. For more details, please refer to the policy available at <https://jaibalajigroup.com/corporate-policies-and-code/>.

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

	FY 2023-2024	FY 2022-2023
Director	Nil	Nil
KMP	Nil	Nil
Employees	Nil	Nil
Workers	Nil	Nil

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

	FY 2023-2024		FY 2022-2023	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of conflict of interest of directors	Nil		Nil	
Number of complaints received in relation to issues of conflict of interest of KMPs	Nil		Nil	

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

Not applicable.

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

	FY 2023-2024	FY 2022-2023
Number of days of accounts payable	60	61

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 2023-2024 (Current Financial Year)	FY 2022-2023 (Previous Financial Year)
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	12.62%	21.47%
	b. Number of trading houses where purchases are made from	8	6
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	100%	100%
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	1.06 %	1.21 %
	b. Number of dealers / distributors to whom sales are made	331	336
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	18.76 %	14.55 %
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	1.90 %	0.34 %
	b. Sales (Sales to related parties / Total Sales)	1.10 %	0.23 %
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	-	-
	d. Investments (Investments in related parties / Total Investments made)	-	25.85 %



PRINCIPLE

2

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

Essential Indicators

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

Segment	FY 2023-2024	FY 2022-2023	Details of improvements in environmental and social impacts
R&D	Nil	Nil	-
CAPEX	8.96%	7.14%	Company's contributions to Capital Expenditure investments have led to significant improvements in environmental and social costs through installation of latest technology driven equipment viz. ESP, De-dusting system filter bag, pollution control system etc..

- Does the entity have procedures in place for sustainable sourcing? (Yes/No)**
 - If yes, what percentage of inputs were sourced sustainably?**
 - Yes, the entity has procedures in place for sustainable sourcing. These procedures are designed to ensure that the raw materials and inputs procured by the entity adhere to sustainability criteria, including environmental, social, and ethical considerations.
 - For the financial year 2023-2024, approx 85% of our inputs we consider were sourced sustainably. This percentage reflects the portion of raw materials and inputs procured from suppliers who meet our sustainability criteria and adhere to our sustainable sourcing procedures. These sustainably sourced inputs contribute to our efforts to minimize environmental impact, promote social responsibility, and uphold ethical standards throughout our supply chain.
- 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 and (d) other waste.**

Our approach to safely reclaiming products for reuse, recycling, and disposal at the end of their lifecycle is comprehensive and systematic. We conduct aspect impact assessments considering a lifecycle perspective, allowing us to identify environmental impacts and prioritize actions for improvement. For plastics, including packaging, and other waste streams, we emphasize reuse and recycling wherever possible, utilizing recyclable materials and implementing recycling programs within our facilities. E-waste are collected at a place and shall be disposed off by authorised e-waste recyclers. For hazardous waste, and other waste types, we have obtained necessary licenses and permits, ensuring compliance with regulatory standards. We prioritize environmentally sound recycling processes to recover valuable materials and minimize environmental impact. Throughout our operations, we remain committed to responsible waste management practices, driven by our dedication to environmental stewardship, regulatory compliance, and continuous improvement.
- Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.**

Yes, Extended Producer Responsibility (EPR) is applicable to our entity as importer and the annual targets have been fulfilled.

PRINCIPLE

3

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

Essential Indicators

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number €	% (C / A)	Number (D)	% (D / A)	Number €	% (E / A)	Number (F)	% (F / A)
Permanent employees											
Male	3569	3569	100%	3569	100%	N.A.	N.A.	0	0	0	0
Female	26	26	100%	26	100%	26	100%	0	0	0	0
Total	3595	3595	100%	3595	100%	26	100%	0	0	0	0
Other than Permanent employees											
Male	845	845	100%	845	100%	N.A.	N.A.	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	845	845	100%	845	100%	0	0	0	0	0	0

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

Category	% of workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number E	% (C / A)	Number (D)	% (D / A)	Number E	% (E / A)	Number (F)	% (F / A)
Permanent workers											
Male	811	811	100%	811	100%	N.A.	0	0	0	0	0
Female	25	25	100%	25	100%	25	100%	0	0	0	0
Total	836	836	100%	836	100%	25	100%	0	0	0	0
Other than Permanent workers											
Male	5176	5176	100%	5176	100%	N.A.	N.A.	0	0	0	0
Female	14	14	100%	14	100%	14	100%	0	0	0	0
Total	5190	5190	100%	5190	100%	14	100%	0	0	0	0

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

	FY 2023-2024	FY 2022-2023
	Current Financial Year	Previous Financial Year
Cost incurred on well- being measures as a % of total revenue of the company	0.07%	0.06%

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

Benefits	FY 2023-2024 Current Financial Year			FY 2022 – 2023 Previous Financial Year		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	92.91%	100.00%	Y	79.62%	100.00%	Y
Gratuity	100.00%	100.00%	Y	100.00%	100.00%	Y
ESI	45.17%	100.00%	Y	57.36%	100.00%	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 and offices of the entity are accessible to differently-abled employees and workers as per the requirements of the Rights of Persons with Disabilities Act, 2016. The entity has ensured that all necessary measures have been implemented to provide an inclusive and accessible working environment.

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

Yes, the entity has an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016 which is integrated into our Human Rights Policy. You can access it using the following link: <https://jaibalajigroup.com/corporate-policies-and-code/>

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

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	N.A.	N.A.	N.A.	N.A.
Female	100%	100%	100%	100%
Total	100%	100%	100%	100%

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

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	Yes, there is a mechanism available to receive and redress grievances for employees and workers at JBIL. Employees and workers are encouraged to share their concerns with their business heads, HR, or members of the senior management. JBIL follows an open door policy, wherein any employee, irrespective of hierarchy, has access to the senior management. The HR department at the head office and the plants attend to grievances of all employees and workers through regular meeting, notice board and emails etc. JBIL has a policy on the prevention, prohibition, and redressal of sexual harassment of women at the workplace and has established an Internal Complaints Committee (ICC) in compliance with the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. This policy is available on JBIL's website. JBIL regularly sensitises its employees on the prevention of sexual harassment through workshops, group meetings, online training modules, and awareness programmes.
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

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

Category	FY 2023-2024 Current Financial Year			FY 2022 – 2023 Previous Financial Year		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Total Permanent Employees	3595	825	22.95%	2845	820	28.82%
- Male	3569	825	23.12%	2820	820	29.08%
- Female	26	0	0.00	25	0	0.00
Total Permanent Workers	836	486	58.13%	830	479	57.71%
- Male	811	461	56.84%	807	456	56.51%
- Female	25	25	100.00%	23	23	100.00%

8. Details of training given to employees and workers:

Category	FY 2023-24 Current Financial Year					FY 2022-23 Previous Financial Year				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Male	3569	1821	51.02%	955	26.76%	2820	2012	71.35%	1113	39.47%
Female	26	12	46.15%	8	30.77%	25	13	52.00%	4	16.00%
Total	3595	1833	50.99%	963	26.79%	2845	2025	71.18%	1117	39.26%
Workers										
Male	811	353	43.53%	193	23.80%	807	412	51.05%	197	24.41%
Female	25	11	44.00%	12	48.00%	23	13	56.52%	7	30.43%
Total	836	364	43.54%	205	24.52%	830	425	51.20%	204	24.58%

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

Category	FY 2023-2024 Current Financial Year			FY 2022 – 2023 Previous Financial Year		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	3569	2677	75.01%	2820	1625	57.62%
Female	26	16	61.54%	25	14	56.00%
Total	3595	2693	74.91 %	2845	1639	57.61%
Workers						
Male	811	193	23.80%	807	197	24.41%
Female	25	12	48.00%	23	7	30.43%
Total	836	205	24.52%	830	204	24.58%

10. Health and safety management system:

- a. **Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No). If yes, the coverage such system?** Yes, an occupational health and safety management system has been implemented in all our plants & offices. The system is certified under ISO 45001:2018 and is also audited by a third party, BSI (British Standards Institution).



- b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?** The entity uses the Hazard Identification and Risk Assessment (HIRA) process to identify work-related hazards and assess risks on both a routine and non-routine basis.
- c. Whether you have processes for workers to report the work related hazards and to remove themselves from such risks. (Y/N).** Yes, the entity has processes for workers to report work-related hazards and to remove themselves from such risks.
- d. Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? (Yes/ No)** Yes, employees/workers of the entity have access to non-occupational medical and healthcare services.

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

Safety Incident/Number	Category	FY (2023-2024)	FY (2022-2023)
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employee	Nil	Nil
	Worker	7.25	5.67
Total recordable work-related injuries	Employee	Nil	Nil
	Worker	9	8
No. of fatalities (safety incident)	Employee	Nil	Nil
	Worker	1	0
High consequence work-related injury or ill-health (excluding fatalities)	Employee	Nil	Nil
	Worker	Nil	Nil

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

The entity prioritizes the safety and well-being of its employees & workers through a comprehensive approach to workplace health and safety. Regular Hazard Identification and Risk Assessment (HIRA) processes are conducted to proactively identify and mitigate potential hazards. Employees receive extensive training covering hazard recognition, safe work practices, and emergency procedures. The Safety Committee meets regularly to review safety performance, incident reports, and implement corrective actions swiftly. An Incident Reporting System enables employees to report incidents promptly, ensuring thorough investigation and preventive measures. Mock drills are conducted to simulate emergency scenarios, enhancing preparedness and response capabilities. The Occupational Health Center (OHC) provides regular health check-ups and monitoring, supported by first aid facilities and comprehensive Personal Protective Equipment (PPE) provisions. Clear signage and ongoing Tool Box Talks further reinforce safety protocols and foster a culture of safety among all employees.

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

Category	FY 2023-2024			FY 2022 – 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
Working Conditions	Nil	Nil	Nil	Nil	Nil	Nil
Health & Safety	Nil	Nil	Nil	Nil	Nil	Nil

14. Assessments for the year

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

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

Corrective measures in various forms based on the root causes are taken like elimination / reduction of man machine interaction, adequate guarding, providing safety tools, training etc. Corrective actions and its horizontal deployment are a continuous process in JBIL, where all safety incidents are recorded, investigated and corrective actions communicated and implemented across the organization.

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.

Stakeholders play an integral role in our journey and we recognise the need to partner with them and understand their concerns to deliver the targets which we have set for ourselves. Our process of stakeholder engagement involves identifying key internal and external stakeholders followed by analysing the impact of each stakeholder groups on our business and vice versa.

Any individual, group of individuals, or institution that adds value to the business chain of JBIL is identified as a core stakeholder. This includes employees, shareholders and investors, customers, suppliers and key partners, regulators, research analysts, communities and governmental / non-governmental organizations, among others.

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

Key Stakeholders	Identified as Vulnerable & Marginalised Group (Yes/No)	Channels of Communication	Frequency of Engagement (Annually/Half-yearly/Quarterly/others)	Purpose and Scope of Engagement including Key Topics and Concerns Raised During Such Engagement
Employees & workers	No	Email, Notice Board, Website, Meetings	Regular	Discussing work conditions, professional development, safety concerns, and feedback on policies
Shareholders and Investors	No	Email, Website, Annual General Meetings (AGM), Newspaper, SMS, Press release	Quarterly	Financial performance, strategic direction, and investment opportunities
Customers	No	Email, Website, , Surveys, advertisements, meetings	Regular	Product quality, service satisfaction, feedback, and support
Suppliers and Key Partners	No	Email, Meetings, Website	Regular	Contract performance, compliance, supply chain issues, and partnership opportunities
Regulators	No	Email, Official Reports, Compliance Audits	As required	Compliance with regulations, reporting, and policy updates
Communities	Yes	Community Meetings, Pamphlets, Newspaper, Website, CSR Activities	Regular	Community development, environmental impact, health and safety, CSR initiatives

PRINCIPLE

5

Businesses should respect and promote human rights

Essential Indicators

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

Category	FY 2023-2024 Current Financial Year			FY 2022 – 2023 Previous Financial Year		
	Total (A)	No. of employees/ workers covered (B)	% (B / A)	Total (C)	No. of employees/ workers covered (D)	% (D / C)
Employees						
Permanent	3595	1525	42%	2845	1938	68%
Other than permanent	845	215	25%	791	221	28%
Total Employees	4440	1740	39%	3636	2159	59%
Workers						
Permanent	836	425	51%	830	315	38%
Other than permanent	5190	1520	29%	4055	1240	31%
Total Workers	6026	1945	32%	4885	1555	32%

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

Category	FY 2023-24 Current Financial Year					FY 2022-23 Previous Financial Year				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Permanent										
Male	3569	-	-	3569	100%	2820	-	-	2820	100%
Female	26	-	-	26	100%	25	-	-	25	100%
Other Permanent than										
Male	845	-	-	845	100%	791	-	-	791	100%
Female	0	-	-	0	0	0	-	-	0	0
Workers										
Permanent										
Male	811	-	-	811	100%	807	-	-	807	100%
Female	25	-	-	25	100%	23	-	-	23	100%
Other Permanent than										
Male	5176	-	-	5176	100%	4041	-	-	4041	100%
Female	14	-	-	14	100%	14	-	-	14	100%

3. Details of remuneration/salary/wages

a. Median remuneration / wages:

Category	Male		Female	
	Number	Median Remuneration/ Salary/Wages of respective category	Number	Median Remuneration/ Salary/Wages of respective category
Board of Director (BoD)	5	₹84,00,000	0	NIL
Key Managerial Personnel	7	₹84,00,000	0	NIL
Employee other than BoD & KMP	3567	Rs 17,500	26	Rs 23,088
Workers	811	Rs 18,516	25	10,669

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

Details	FY 2023-2024	FY 2022-2023
Gross wages paid	1.006	1.008

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

Yes. The HR Head of the company, both at plant and offices oversees the human resources function in the company

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

At JBIL, we have established comprehensive internal mechanisms to redress grievances related to human rights issues, ensuring that all stakeholders have access to fair and effective resolution processes. The Whistleblower Initiative allows employees and stakeholders to report grievances, including human rights violations, anonymously and confidentially. The Human Resources (HR) department plays a central role in addressing issues such as discrimination, harassment, and unfair labor practices, facilitating mediation and implementing corrective actions as necessary. Additionally, our Internal Complaints Committee (ICC), established in compliance with the Sexual Harassment of Women at Workplace Act, 2013, handles complaints of sexual harassment with impartiality and confidentiality. Regular training and awareness programs are conducted to educate employees and stakeholders about human rights and the available reporting mechanisms. These measures underscore JBIL's commitment to upholding ethical practices and ensuring the well-being of all stakeholders.

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

Category	FY 2023-2024 Current Financial Year			FY 2022-2023 Previous Financial Year		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	Nil	Nil	Nil	Nil	Nil	Nil
Discrimination at workplace	Nil	Nil	Nil	Nil	Nil	Nil
Child Labour	Nil	Nil	Nil	Nil	Nil	Nil
Forced Labour/Involuntary Labour	Nil	Nil	Nil	Nil	Nil	Nil
Wages	Nil	Nil	Nil	Nil	Nil	Nil
Other human rights related issues	Nil	Nil	Nil	Nil	Nil	Nil



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

Details	FY 2023-2024	FY 2022-2023
Total complaint reported under Sexual Harassment on of women at workplace (Prevention, Prohibition and redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of female employees / workers	0	0
Complaints on POSH upheld	0	0

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

At JBIL, we have established comprehensive mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases. The Whistleblower Initiative (WI) allows employees and stakeholders to report grievances, including human rights violations, anonymously and confidentially. The Human Resources (HR) department plays a central role in addressing issues such as discrimination, harassment, and unfair labor practices, facilitating mediation and implementing corrective actions as necessary. Additionally, our Internal Complaints Committee (ICC), established in compliance with the Sexual Harassment of Women at Workplace Act, 2013, handles complaints of sexual harassment with impartiality and confidentiality. Regular training and awareness programs are conducted to educate employees and stakeholders about human rights and the available reporting mechanisms. These measures underscore JBIL's commitment to upholding ethical practices and ensuring the well-being of all stakeholders.

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

No.

10. Assessments for the year:

Details	% of offices that were assessed (by entity or statutory authorities or third parties)
Child labour	100%
Forced/involuntary labour	
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 10 above.

Since, no risks were identified during assessment, no corrective actions were required to be undertaken.

PRINCIPLE

6

Businesses should respect and make efforts to protect and restore the environment

Essential Indicators

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

Parameter	FY 2023-2024 (Current Financial Year)	FY 2022-2023 (Previous Financial Year)
From renewable sources		
Total electricity consumption (A)	-	-
Total fuel consumption (B)	-	-
Energy consumption sources (C)	-	-
Total energy consumed from renewable sources (A+B+C)	-	-
From non-renewable sources		
Total electricity consumption (D)	26,99,559.89 GJ	26,27,756.58 GJ
Total fuel consumption (E)	1,83,516.80 GJ	1,91,876.74 GJ
Energy consumption through other sources (F)	Nil	Nil
Total energy consumed from non-renewable sources (D+E+F)	28,83,076.69 GJ	28,19,633.32 GJ
Total energy consumed (A+B+C+D+E+F)	28,83,076.69 GJ	28,19,633.32 GJ
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	0.000045 GJ per rupee	0.000046 GJ per rupee
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	0.001007	0.001031
Energy intensity in terms of physical output (Energy consumption/ total production)	1.213456 per MT	1.12244 per MT

*The Revenue from for all parameters have been adjusted for PPP based on latest conversion factor published by IMF for 2024 which is 22.4 (source <https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC/IND>)

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

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

Yes. The company's manufacturing unit 1 and unit 5 have been identified as designated consumer under the Performance, Achieve and Trade (PAT) Scheme of the Government of India. Both the units could not achieve the targets set under the PAT scheme, but the company is actively taking energy efficiency measures to achieve the specific energy consumption targets set under the PAT scheme.

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

Parameter	FY 2023-2024 (Current Financial Year)	FY 2022-2023 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	Nil	Nil
(ii) Groundwater	Nil	Nil
(iii) Third party water	16,10,101	18,84,153
(iv) Seawater / desalinated water	Nil	Nil



Parameter	FY 2023-2024 (Current Financial Year)	FY 2022-2023 (Previous Financial Year)
(v) Others	Nil	Nil
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	16,10,101	18,84,153
Total volume of water consumption (in kilolitres)	16,10,101	18,84,153
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)	0.000025 KL per rupee	0.000031 KL per rupee
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	0.000562	0.000689
Water intensity in terms of physical output	0.677674 per MT	0.750042 per MT

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

4. Provide the following details related to water discharged:

Parameter	FY 2023-2024 (Current Financial Year)	FY 2022-2023 (Previous Financial Year)
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	-	-
- 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 kilolitres)	-	-

JBIL operates as a Zero Liquid Discharge (ZLD) plant, ensuring that no wastewater is discharged into the environment. All wastewater generated is treated and recycled within the plant, maintaining a closed-loop system that minimizes water consumption and eliminates any discharge of pollutants. This approach underscores JBIL's commitment to sustainable water management and environmental protection.

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

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

Zero Liquid Discharge (ZLD) mechanism at JBIL is currently in place. All wastewater generated within the premises is treated and reused, eliminating the discharge of untreated water into the environment. These involves treatment processes, including filtration, biological treatment, and reverse osmosis, to recycle and reuse water in industrial processes and other applications.

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

Parameter	Please specify unit	FY 2023-2024 (Current Financial Year)	FY 2022-2023 (Previous Financial Year)
NOx	(mg/Nm ³)	135.20	68.15
SOx	(mg/Nm ³)	197.75	188.78
Particulate matter (PM)	(mg/Nm ³)	27.04	27.64
Persistent organic pollutants (POP)	-	-	-
Volatile organic compounds (VOC)	-	-	-
Hazardous air pollutants (HAP)	-	-	-
Others – please specify	-	-	-

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

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

Parameter	Unit	FY 2023-2024 (Current Financial Year)	FY 2022-2023 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	25,08,288.98	26,52,014.79
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	2,74,833.18	2,90,581.21
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)		0.000043 per rupee	0.000048 per rupee
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)		0.000972	0.001076
Total Scope 1 and Scope 2 emission intensity in terms of physical output		1.171386 per MT	1.17139 per MT

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

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

Yes, JBIL has several projects aimed at reducing greenhouse gas emissions. These initiatives include the installation of solar photovoltaic (SPV) power plants to harness solar energy, conducting regular energy audits to identify and implement energy-saving measures, and utilizing biomass in captive power plants (CPP) as an alternative to conventional fuels. Additionally, JBIL undertakes large-scale tree plantation projects for carbon sequestration, implements waste heat recovery systems to capture and reuse heat from industrial processes, and explores hydrogen-based steelmaking to replace carbon-intensive methods. The company is also transitioning to a zero-carbon energy mix by integrating renewable energy sources and innovative technologies. These projects reflect JBIL's commitment to sustainability and its proactive approach to mitigating climate change by reducing greenhouse gas emissions.



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

Parameter	FY 2023-2024 (Current Financial Year)	FY 2022-2023 (Previous Financial Year)
Total Waste generated (in metric tonnes)		
Plastic waste (A)	NA	NA
E-waste (B)	NA	NA
Bio-medical waste (C)	0.063	0.054
Construction and demolition waste (D)	NA	NA
Battery waste (E)	NA	NA
Radioactive waste (F)	NA	NA
Other Hazardous waste. Please specify, if any. (G)	0.988	0.849
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	NA	NA
Total (A+B + C + D + E + F + G + H)	1.051	0.903
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.000000 (negligible)	0.000000 (negligible)
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	0.000000 (negligible)	0.000000 (negligible)
Waste intensity in terms of physical output	0.0000004 per MT	0.0000004 per MT

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

Category of waste		
(i) Recycled	NA	NA
(ii) Re-used	NA	NA
(iii) Other recovery operations	NA	NA
Total	NA	NA

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

Category of waste		
(i) Incineration	NA	NA
(ii) Landfilling	NA	NA
(iii) Other disposal operations	NA	NA
Total	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

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.

At JBIL, we have adopted comprehensive waste management practices to ensure responsible handling and disposal of waste generated from our operations. Waste is systematically segregated at the source into categories such as hazardous, non-hazardous, recyclable, and organic waste, with designated collection points and bins placed throughout our facilities to facilitate proper segregation. Non-hazardous and recyclable waste is processed and reused wherever possible to minimize environmental impact. Hazardous waste is managed through PCB-approved authorized vendors, ensuring safe and compliant disposal. Additionally, JBIL has implemented a strategy to reduce the usage of hazardous and toxic chemicals in our products and processes. This includes substituting harmful chemicals with safer alternatives, optimizing process efficiencies to minimize chemical usage, and continually monitoring and reviewing chemical management practices. These efforts are part of JBIL's commitment to sustainability and environmental stewardship.

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

Not applicable.

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
Proposed expansion of existing Steel Plant at G-1, Mangalpur Industrial Complex, P.O.-Baktarnagar, P.S. Raniganj, District – Paschim Bardhaman, West Bengal by M/s Jai Balaji Industries Limited (Unit - I)	S.O 1533 (E), dated the 14 th September, 2006.	14.09.2006	Yes	Yes	https://jaibalajigroup.com/
Environmental Impact Assessment for Proposed Expansion of Steel Plant at Village: Banskopa, P.O.: Rajbandh, Tehsil & P.S.: Kanksa, District: Paschim Burdwan, West Bengal.	S.O 1533 (E), dated the 14 th September, 2006.	14.09.2006	Yes	Yes	https://jaibalajigroup.com/

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

Yes, JBIL is compliant with the applicable environmental laws, regulations, and guidelines in India, including the Water (Prevention and Control of Pollution) Act, the Air (Prevention and Control of Pollution) Act, the Environment Protection Act, and the rules thereunder.



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.

Bharat Chamber of Commerce

Bengal National Chamber of Commerce

Indian Chamber of Commerce

Merchant’s Chamber of Commerce & Industry

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

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	Bharat Chamber of Commerce	National
2	Bengal National Chamber of Commerce	State
3	Indian Chamber of Commerce	National
4	Merchant’s Chamber of Commerce & Industry	State

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

Nil

PRINCIPLE

8

Businesses should promote inclusive growth and equitable development

Essential Indicators

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

Not Applicable, as no SIA was required to be undertaken during the financial year 2023-24.

2. Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity.

Not Applicable, as no R & R was required to be undertaken during the financial year 2023-24.

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

JBL's Corporate Social Responsibility initiatives involve regular engagement with stakeholders from the communities we work with and key individuals to gain insights into the needs of the communities affected by the organization. These interactions help in identifying and implementing appropriate community development programs and mitigate any negative impact which may be caused or perceived to be caused in future.

Additionally, our representatives actively address and resolve any grievances raised by the local communities. The mechanism is monitored to ensure our communities are well heard and have smooth access to welfare.

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

Particulars	FY 2023-2024	FY 2022-2023
Directly sourced from MSMEs/ small producers	0.65%	0.78%
Directly from within India	96.00%	98.13%

4. 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.

Segment	FY 2023-2024	FY 2022-2023
Rural	7.10	8.60
Semi Urban	5.17	6.40
Urban	2.73	3.28
Metropolitan	85.00	81.72

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.

At JBIL, robust mechanisms are in place to receive and respond to consumer complaints and feedback, ensuring prompt and effective resolution. Consumers can submit their concerns through email / over phone. A structured complaint resolution process involves logging, categorization, and assignment to relevant departments for timely handling. Regular analysis of feedback helps identify common issues and areas for improvement, enhancing products and services. An escalation mechanism addresses unresolved or critical issues by involving higher management. Feedback is incorporated into product development and service improvement processes, ensuring consumer insights directly influence business practices and offerings.

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

Type	As a percentage to total turnover
Environmental and social parameters relevant to the product	Not applicable
Safe and responsible usage	
Recycling and/or Safe Disposal	

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

Type	FY 2023-2024		Remarks	FY 2022-2023		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	Nil	Nil	Nil	Nil	Nil	Nil
Advertising						
Cyber-security						
Delivery of essential Services						
Restrictive Trade Practices						
Unfair Trade Practices						
Other						

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

Type	Number	Reason for Call
Voluntary recalls	-	N.A.
Forced Recall	-	N.A.

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

Yes, JBIL has a framework and policy on cyber security and risks related to data privacy which is integrated into our Risk Management Policy and the same is available at the following link: <https://jaibalajigroup.com/corporate-policies-and-code/>

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

There has been no such instance which has occurred during FY2023-24.

7. Provide the following information relating to data breaches:

- a. Number of instances of data breaches - Nil
- b. Percentage of data breaches involving personally identifiable information of customers - Nil
- c. Impact, if any, of the data breaches - Nil