

June 28, 2024

To,

**BSE Limited**

Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai – 400 023

**BSE Code: 532926**

**National Stock Exchange of India Limited**

Exchange Plaza, Bandra – Kurla Complex,  
Bandra (E), Mumbai – 400 051

**Scrip Code: JYOTHYLAB**

Dear Sirs,

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

Pursuant to Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 please find enclosed herewith the Business Responsibility and Sustainability Report of the Company for the financial year 2023-24, which forms an integral part of the Annual Report of the Company for the Financial Year 2023-24.

Please take the above on record and disseminate the same for the information of investors.

Thanking you,

Yours faithfully,

**For Jyothy Labs Limited**

**Shreyas Trivedi**

**Head – Legal & Company Secretary**

Encl.: as above

**Branch Office:**

- Indiana House, B Wing, 6<sup>th</sup> Floor, Makwana Road, Marol, Andheri (East), Mumbai-400059.
- 42-43, Shiv shakti Industrial Estate, Off Andheri Kurla Road, Marol, Andheri (East), Mumbai- 400059.

**Jyothy Labs Limited**

CIN: L24240MH1992PLC128651

‘Ujala House’, Ramkrishna Mandir Road,  
Kondivita, Andheri (East), Mumbai 400059.

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info@jyothy.com | www.jyothy.com

# Business Responsibility & Sustainability Report

## SECTION A: GENERAL DISCLOSURES

### Details of the listed entity

1.	Corporate Identity Number (CIN)	L24240MH1992PLC128651
2.	Name of the Listed Entity	Jyothy Labs Limited
3.	Year of incorporation	1992
4.	Registered office address	'Ujala House', Ram Krishna Mandir Road, Kondivita, Andheri (East), Mumbai – 400 059
5.	Corporate address	
6.	E-mail	<a href="mailto:secretarial@jyothy.com">secretarial@jyothy.com</a>
7.	Telephone	022-66892800
8.	Website	<a href="http://www.jyothylabs.com">www.jyothylabs.com</a>
9.	The financial year for which reporting is being done	2023-24
10.	Name of the Stock Exchange(s) where shares are listed	<ul style="list-style-type: none"> <li>• BSE Limited</li> <li>• National Stock Exchange of India Limited</li> </ul>
11.	Paid-up Capital	₹ 36,72,08,644
12.	Name and contact details of the person who may be contacted in case of any queries on the BRSR report	Mr. Shreyas Trivedi, Head - Legal and Company Secretary Tel: 022-66892800 Email: <a href="mailto:secretarial@jyothy.com">secretarial@jyothy.com</a>
13.	Reporting boundary – Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e., for the entity and all the entities that form part of its consolidated financial statements taken together)	The reporting is done on a standalone basis for FY 2023-24. Note: Pursuant to the approval of the scheme of amalgamation of Jyothy Fabricare Services Limited (JFSL), a subsidiary of Jyothy Labs Limited (JLL) with JLL by the Hon'ble National Company Law Tribunal, Mumbai Bench vide its Order dated February 24, 2023, JFSL is amalgamated into JLL. The figures as stated for FY 2023-24 also include details of JFSL which is now part of JLL.
14.	Name of assurance provider	M/s. Rathi & Associates, Practicing Company Secretaries
15.	Type of assurance obtained	Limited assurance

### Products/services

#### 16. 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 and Trading of FMCG products	Manufacturing and trading of Soaps	33%
2		Manufacturing and trading of Detergents	40%
3		Manufacturing and trading of Mosquito repellent	8%
4		Manufacturing and trading of Personal Care products	10%
5	Laundry and drycleaning services	Laundry and drycleaning services	2%

**17. 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	Soaps	20231	33%
2	Detergents	20233	40%
3	Mosquito Repellent	20211	8%
4	Personal Care	20237	10%
5	Laundry and drycleaning services	96010	2%

**Operations**
**18. The number of locations where plants and/or operations/offices of the entity are situated:**

Location	Number of plants	Number of offices	Total
National	23	5	28
International	1	0	1

**19. Markets served by the entity:**
**a. Number of locations**

Locations	Number
National (No. of States)	Pan-India
International (No. of Countries)	18

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

(₹ in Lakhs)

	FY 2023-24	FY 2022-23
Export Revenue	7,949	6,017
Percentage of the total turnover	2.89%	2.42%

**c. A brief on types of customers**

Jyothy Labs is an Indian consumer goods company that manufactures a variety of products such as fabric care, household insecticides, personal care, and dishwashing products catering to diverse range of consumer needs and preferences. Through its "Fabric Spa" brand, the Company also provides laundry and dry cleaning services. The Company has a strong presence in India and its products are available through a network of retail outlets and supermarkets. The Company also has a significant digital presence, with items sold online on E-commerce platforms.

## Employees

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

#### a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
<b>EMPLOYEES*</b>						
1.	Permanent (D)	2330	2186	93.82%	144	6.18%
2.	Other than Permanent (E)	2716	2328	85.71%	388	14.29%
<b>3.</b>	<b>Total employees (D + E)</b>	<b>5046</b>	<b>4514</b>	<b>89.46%</b>	<b>532</b>	<b>10.54%</b>
<b>WORKERS*</b>						
4.	Permanent (F)	613	273	44.54%	340	55.46%
5.	Other than Permanent (G)	2473	1608	65.02%	865	34.98%
<b>6.</b>	<b>Total workers (F + G)</b>	<b>3086</b>	<b>1881</b>	<b>60.95%</b>	<b>1205</b>	<b>39.05%</b>

\* Refer Reporting Boundary in Section A of the Report. The figures as stated for FY 2023-24 (current FY) are not strictly comparable with the previous year as the current FY also includes the details of erstwhile JFSL, now merged with JLL.

#### b. Differently abled Employees and workers:

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
<b>DIFFERENTLY ABLED EMPLOYEES*</b>						
1.	Permanent (D)	3	2	66.67%	1	33.33%
2.	Other than Permanent (E)	0	0	0.00%	0	0.00%
<b>3.</b>	<b>Total differently-abled employees (D + E)</b>	<b>3</b>	<b>2</b>	<b>66.67%</b>	<b>1</b>	<b>33.33%</b>
<b>DIFFERENTLY ABLED WORKERS*</b>						
4.	Permanent (F)	2	0	0.00%	2	100.00%
5.	Other than Permanent (G)	7	6	85.71%	1	14.29%
<b>6.</b>	<b>Total differently-abled workers (F + G)</b>	<b>9</b>	<b>6</b>	<b>66.67%</b>	<b>3</b>	<b>33.33%</b>

\* Refer Reporting Boundary in Section A of the Report. The figures as stated for FY 2023-24 (current FY) are not strictly comparable with the previous year as the current FY also includes the details of erstwhile JFSL, now merged with JLL.

### 21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	6	2*	33.33%
Key Management Personnel	2	-	-

\* Ms. M. R. Jyothy, Chairperson and Managing Director of the Company is also categorised as a Key Managerial Personnel.

### 22. The turnover rate for permanent employees and workers\*

	FY 2023-24			FY 2022-23			FY 2021-22		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	12.09%	7.89%	11.83%	12.28%	13.62%	12.36%	11.63%	14.29%	11.79%
Permanent Workers	2.53%	1.75%	2.10%	4.71%	3.60%	4.06%	2.92%	1.49%	2.08%

\*Refer Reporting Boundary in Section A of the Report. The figures as stated for FY 2023-24 (current FY) are not strictly comparable with the previous year as the current FY also includes the details of erstwhile JFSL, now merged with JLL..

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

S. No.	Name of the holding / subsidiary (A)	Type	% of shares held by the listed entity	Does the entity indicated in (A) participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	Jyothy Kallol Bangladesh Limited	Subsidiary	75.00	No

**CSR Details**

<b>24. Whether CSR is applicable</b>	:	Yes
<b>Turnover (₹ in Lakhs)</b>	:	2,75,403
<b>Net worth (₹ in Lakhs)</b>	:	1,14,123
<b>CSR Spend (₹ in Lakhs)</b>	:	458.75

**Transparency and Disclosures Compliances**
**25. 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) (If Yes, then provide web-link for grievance redress policy)	FY 2023-24			FY 2022-23		
		No. of complaints filed during the year	No. of complaints pending resolution at close of the year	Remarks	No. of complaints filed during the year	No. of complaints pending resolution at close of the year	Remarks
Communities	Yes. The communities can connect with the Company at the following link: <a href="https://www.jyothy.com/contact/#consumer-feedback">https://www.jyothy.com/contact/#consumer-feedback</a>	0	0	The Company has not received any complaints from the communities in which it operates.	0	0	N.A.
Investors (other than shareholders)	Yes. We have a dedicated email id <a href="mailto:secretarial@jyothy.com">secretarial@jyothy.com</a> where the investors can raise their grievances or queries.	0	0	The Company has not received any complaints from its Investors.	0	0	N.A.
Shareholders	Yes. Our Shareholders can reach us on <a href="mailto:secretarial@jyothy.com">secretarial@jyothy.com</a> and / or <a href="mailto:info@jyothy.com">info@jyothy.com</a> where they can directly register their grievances or queries.	24	0	The complaints were duly resolved during the financial year to the satisfaction of shareholders	10	0	All the Complaints have been resolved.

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 2023-24			FY 2022-23		
		No. of complaints filed during the year	No. of complaints pending resolution at close of the year	Remarks	No. of complaints filed during the year	No. of complaints pending resolution at close of the year	Remarks
Employees and workers	Yes. Our employees can reach us on <a href="mailto:employeegrievances@jyothy.com">employeegrievances@jyothy.com</a> or <a href="mailto:hr@jyothy.com">hr@jyothy.com</a> where they can share their grievances or queries or directly write to respective HR managers. The Company also has a Whistle Blower Policy which allows and encourages employees to bring to the management's notice concerns about suspected unethical behaviour, malpractice, wrongful conduct, fraud and violation of the Companies policies. The Whistle Blower Policy can be accessed at <a href="https://www.jyothylabs.com/wp-content/uploads/2020/07/Vigil-Mechanism-Final-Approved.pdf">https://www.jyothylabs.com/wp-content/uploads/2020/07/Vigil-Mechanism-Final-Approved.pdf</a>	0	0	N.A.	0	0	N.A.
Customers	Yes. The Company's customers can reach out to the Company on a dedicated toll-free number 1800-103-2992 or write on <a href="mailto:customercare@jyothy.com">customercare@jyothy.com</a> to share their grievances against the products and/or services. They can also speak to our executives to raise any query / grievance about our products.	60	0	No complaint was pending during the year. The complaints received in March 2024 were resolved in April 2024.	107	8	The pending complaints were received during the end of March, 2023 and the same has been satisfactorily resolved during April, 2023
Value Chain Partners	Yes. Our Value Chain Partners, and Business reach us at <a href="mailto:info@jyothy.com">info@jyothy.com</a> where they can share their grievances or queries.	0	0	N.A.	0	0	N.A.

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

S. No.	Material issue identified	Indicate whether risk or opportunity	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 management	Opportunity	<p>Around the globe, there is an urgent need to save energy. By adopting Energy management practices, the Company can not only help in reducing the carbon emissions that contribute to global warming, but it will also help in reducing the Company's dependence on limited fossil fuels.</p> <p>Robust processes and meticulously designed systems are in place to optimize energy efficiency, and an unwavering commitment to continuously improve them to enhance our energy-saving initiatives.</p>	<p>The Company takes constant measures to conserve energy and increase use of energy through renewable sources such as solar.</p> <p>The Company has also adopted an Energy and Carbon policy to drive its energy management initiatives.</p>	<p>Positive -</p> <p>By increasing reliance and dedicated Investments in efficient technologies, renewable energy, energy-efficiency and embracing green energy can positively impact the Company's financial performance and reduce operating costs over the long term.</p>
2	Managing packaging materials and waste	Risk	<p>Plastic waste is India's and the world's most formidable environmental challenge today.</p> <p>The Company being in the business of consumer products and since majority of its final goods are packed in plastic bottles/ wrappers, the Company consider plastic as risk to the environment and its business.</p> <p>The management of plastic packaging materials, especially at the end-of-life stage, is an issue of significant societal importance and potential business risk.</p>	<p>Dematerialization in packaging. Use of recycled as well as recyclable plastic materials in packaging.</p> <p>100% compliance to Extended Producer Responsibility (EPR) framework to ensure collection and environmentally safe disposal of plastic waste.</p>	<p>Negative – Non-compliance with regulatory norms on waste management can lead to fines/ penalties and can adversely affect the operating costs of the Company.</p>
3	Climate change	Risk	<p>The potential consequences of climate change can significantly harm the Company's business, and a failure to adopt a suitable strategy or implement it correctly can severely disrupt the Company's business continuity.</p> <p>Being a manufacturing Company, our business is energy intensive and regulators are also very prompt to take corrective action in case of failure from Company side to comply with various laws protecting Environment and which may lead to heavy fines &amp; penalties.</p>	<p>Reduction in direct and indirect GHG emissions through:</p> <ol style="list-style-type: none"> <li>investment in state-of-the-art equipment and automation initiatives at the Company's plant to ensure optimal energy consumption.</li> <li>Investment in low-carbon technologies</li> <li>Increase in share of renewable and clean energy.</li> <li>replacement of traditional lights with LEDs across majority of our plants</li> </ol>	<p>Positive - The adoption of eco-friendly technology and emission reduction techniques may lead to a short term rise in costs, but, it would benefit the Company in a long run for business sustainability.</p> <p>Being a socially responsible organization, apart from statutory compliances, Company also takes voluntary measure to mitigate the impact on Environment.</p>

S. No.	Material issue identified	Indicate whether risk or opportunity	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)
				<p>e. Installing variable frequency drive (VFD) on major conveyor belt system at some of the Company's plants, reducing its motor power consumption.</p> <p>f. Centralising air compressor, water chiller with single chiller (for winters) and vacuum pump systems;</p> <p>g. Educate employees and workers about negative impact of climate change and corrective measures required in day to day life to reduce the impact.</p>	
4	Water consumption	Risk	As water is a limited resource, it presents a potential threat to the Company's business operations. Also, poor management of waste water can lead to non-compliance with legal requirements leading to penalties, fines, etc. besides demeaning image of the Company.	The Company has initiated pilot programs to decrease the consumption of raw water during the manufacturing process, and all its facilities have efficient water recycling and wastewater treatment systems. The Company also aims to implement Zero Liquid Discharge (ZLD) facilities at all its plants in near future. The Company has also adopted Water Stewardship Policy to promote water conservation.	Positive - The cost of operations is directly related to water consumption. Therefore, effective water management has a positive financial impact not only in the short term, but also in the long term. Measures undertaken for efficient water management across facilities and implementation of ZLD will have positive financial implications in long run.
5	Product life cycle assessment (LCA)	Opportunity	Product life cycle assessment will help the Company to gain a comprehensive understanding of the environmental footprint of its products and develop effective plans for mitigating any adverse environmental impacts resulting from its products.	N.A.	Positive - Any cost we incur to conduct the Life Cycle Assessment will yield positive results for the Company in the long run.



S. No.	Material issue identified	Indicate whether risk or opportunity	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)
6	Raw material sourcing and sustainability	Risk	The type of products the Company produces heavily relies on the quality of its raw materials. The potential environmental hazards resulting from climate change could jeopardize the availability and reliability of raw materials for the Company. Additionally, failure to source raw materials sustainably may lead to compliance risks, negatively impacting the Company's ESG performance and rating.	By leveraging our R&D capabilities, the Company can explore potential substitutes for specific raw materials in cases where they become unavailable. Additionally, the Company will collaborate with its vendors to identify sustainable methods for the sourcing, storage, and transportation of raw materials.  The Company has also adopted a Sustainability Policy.	Positive - The Company can strengthen its environmental dedication by procuring raw materials from local suppliers. This practice will not only reduce emissions resulting from transportation but also improve product quality and support the regional/ national community. Additionally, the Company can benefit from lower raw material costs by sourcing locally.  Negative - Inability to procure raw material can impact the production. It can also reduce the margin or create disruption in operations. The Company is working towards having a sustainable supply chain where it can decrease its dependencies to external factors and make it more resilient.
7	Employee health and safety	Risk	Failure to prioritize employee health and safety can result in reduced productivity and an increased risk of injuries and harm to our employees. Non-compliance with appropriate safety standards can attract high frequency of health and safety incidents and ultimately decrease productivity.	Numerous endeavours and undertakings have been put in place to guarantee the wellbeing and safety of employees. Additionally, the Company has in place an EHS management system for all its facilities. The Company also conducts regular training for its employees and workers to tackle workplace hazards.  The Company is also driving various employee engagement and wellbeing programs for better mental health and stress-free life.	Positive – Allocating financial resources towards employee health and safety can yield positive long-term results by reducing downtime and costs associated with any injury or illness.

S. No.	Material issue identified	Indicate whether risk or opportunity	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
8	Human rights	Risk	The ever-evolving regulations surrounding human rights present a challenge for the Company's business. Additionally, addressing modern slavery is a key business risk to remain relevant for future generations.	The Company dedicates significant efforts to ensure that its business practices do not infringe upon human rights and it adheres to all applicable relevant labour laws and regulations.  The Company also have a grievance redressal system and have also adopted Human Rights Policy to promptly address human rights issues.	Negative - Any human rights violations or non-compliance of statutory norms can lead to substantial financial and reputational risks for a company, which can ultimately have a negative impact on the Company's business.
9	Responsible marketing	Risk	In order to establish trust and foster engagement with the Company's stakeholders, it is essential that the Company engage in responsible marketing practices and are transparent about the environmental and societal impacts of its products. It is also important to note that failure to comply with relevant marketing standards, laws, and regulations poses a risk to the Company's business.	The Company recognises the importance of leading and directing its employees and partners in ethical marketing practices. The Company's commitment to adhering to applicable local, national, and international marketing standards, laws, and regulations, as well as industry self-regulatory guidelines, is a fundamental aspect of its approach.  The Company has also adopted social media policy encouraging ethical marketing practices.	Positive - Responsible marketing can help a business build a positive reputation and brand image. This can lead to increased consumer confidence, higher sales, and better financial performance
10	Stakeholder engagement	Opportunity	The connection between decision-making and accountability is essential, and effective engagement between stakeholders and the Company's Board is crucial for informed and meaningful decision-making. Engaging with stakeholders involves providing opportunities for both parties to listen to each other and gain insights into different perspectives. Therefore, the Company places a great importance on engaging with all of its stakeholders in the decision-making process for its business.	N/A	Positive- Investors are increasingly looking for companies that take a holistic approach to business, which includes engaging with stakeholders, and are more likely to invest in companies that demonstrate a commitment to social responsibility.

S. No.	Material issue identified	Indicate whether risk or opportunity	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)
11	Diversity and inclusion	Opportunity	An increasing recognition exists that establishing an inclusive workplace where all individuals, regardless of gender, ethnicity, background, preferences, and beliefs, feel valued and included. This has a profound impact on stakeholders' perspectives. Cultivating a diverse and inclusive environment allows the Company to become a desirable employer.	N/A	Positive – Diversity, Equity and Inclusion (DEI) initiatives foster positive relationships among employees and promote a more diverse and inclusive workplace, leading to long-term financial benefits for the Company.
12	Consumer Welfare	Risk	Failing to address consumer complaints and consider their input for product innovation can result in a decline in sales and market share besides losing consumer's confidence and Company's image.	The Company has developed robust relationships with its consumers and established enduring brands that offer value. The Company employs stringent quality control measures to monitor product quality concerns and handle consumer complaints efficiently.	Negative - Failure to address consumers complaints and issues will potentially lead to loss in the consumer base of the Company as well as lose goodwill in the long run.
13	Care for consumer hygiene	Opportunity	Post COVID-19, hygiene and health has become a matter of concern across the globe. The Company being manufacturer/ distributor of hygiene focused products like Exo, Pril, Margo etc. strives to meet the consumer requirements pertaining to hygiene and health safety.	N/A	Positive - Approximately 43% of the Company's sales are from its products that primarily focuses on health and hygiene of the consumers.
14	Counterfeit Product	Risk	Since the products are sold on trust/ brand image, any duplication/ infringement of a product misleads the consumers about the quality/ effectiveness of Company's original product. Risk arising due to Counterfeit products: a. damages brand image; b. loss of sales; c. loss of brand value; and d. health and safety danger to consumers.	The Company has taken following steps to mitigate the risk associated with counterfeit products: a. appointed agencies at various Local market to track duplication of the Company's Products b. improvise/ change packaging so the Consumers can differentiate between branded and duplicate Product. c. create awareness about the Company's Brands through various mode like TV commercial & Print/ media release, etc. d. conducting raids and taking legal action	Negative - a) Loss of sales; b) Reputation risk; c) Market share decrease; d) Low quality products to consumers and related hazards; and e) Media spend go wasted.

S. No.	Material issue identified	Indicate whether risk or opportunity	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)
15	Compliance and governance	Risk	<p>The Manufacturing and service facility of the Company is spread across the Country with 23 units.</p> <p>Number of units also increases the corresponding number of compliance risk associated to its functioning and complying of various Laws applicable at local/ State level.</p> <p>The Regulations/ laws in the consumer goods industry continues to evolve with newer Health, Environment &amp; Safety norms. Non-compliance of the same may lead to environmental, social and reputational risk.</p>	In order to ensure and track compliance of all the laws and regulations applicable to the Company, along with having a strong leadership and resilient execution teams, it has also implemented a Compliance Tool software mechanism viz. "Legatrix" designed by Legasis Services Private Limited.	Negative – An organization's failure to comply with applicable laws and regulations can affect its revenue, profits which can lead to loss of reputation, business opportunities and valuation. It may also lead to incur Legal Cost and in many cases Civil/ Criminal consequences.

## 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.

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
<b>Policy and management processes</b>									
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) <sup>[Refer Note]</sup>	Y	Y	Y	Y	Y	Y	Y	Y	Y
c. Web Link of the Policies, if available	a) Sustainable Procurement Policy: <a href="https://www.jyothylabs.com/wp-content/uploads/2023/03/Sustainable-Procurement-Policy-JLL.pdf">https://www.jyothylabs.com/wp-content/uploads/2023/03/Sustainable-Procurement-Policy-JLL.pdf</a> b) Equal Opportunity Policy for Persons with Disabilities: <a href="https://www.jyothylabs.com/wp-content/uploads/2023/02/Equal-Opportunity-Policy.pdf">https://www.jyothylabs.com/wp-content/uploads/2023/02/Equal-Opportunity-Policy.pdf</a> c) Safety Health & Environment Policy: <a href="https://www.jyothylabs.com/wp-content/uploads/2022/06/JLL-SAFETY-HEALTH-ENVIRONMENT-POLICY-IN-ENGLISH.pdf">https://www.jyothylabs.com/wp-content/uploads/2022/06/JLL-SAFETY-HEALTH-ENVIRONMENT-POLICY-IN-ENGLISH.pdf</a> d) Anti-bribery and Anti-corruption Policy: <a href="https://www.jyothylabs.com/wp-content/uploads/2021/05/Anti-bribery-policy.pdf">https://www.jyothylabs.com/wp-content/uploads/2021/05/Anti-bribery-policy.pdf</a> e) BUSINESS ETHICS POLICY: <a href="https://www.jyothylabs.com/wp-content/uploads/2021/05/BUSINESS-ETHICS-POLICY_18.5.2021_JLL.pdf">https://www.jyothylabs.com/wp-content/uploads/2021/05/BUSINESS-ETHICS-POLICY_18.5.2021_JLL.pdf</a> f) Corporate Governance Code: <a href="https://www.jyothylabs.com/wp-content/uploads/2024/02/Corporate-Governance-Code.pdf">https://www.jyothylabs.com/wp-content/uploads/2024/02/Corporate-Governance-Code.pdf</a> g) Conflict of Interest Policy: <a href="https://www.jyothylabs.com/wp-content/uploads/2021/05/Conflict-of-Interest-Policy-18.5.2021_JLL.pdf">https://www.jyothylabs.com/wp-content/uploads/2021/05/Conflict-of-Interest-Policy-18.5.2021_JLL.pdf</a> h) Code of Conduct for Directors and Employees: <a href="https://www.jyothylabs.com/wp-content/uploads/2020/09/Code_of_Conduct.pdf">https://www.jyothylabs.com/wp-content/uploads/2020/09/Code_of_Conduct.pdf</a>								



Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	<p><b>Commitment:</b> ISO 14001 Certification in all plants Zero Liquid Discharge (ZLD) in all plants Zero Fatality Human Rights &amp; Child Labour Free</p> <p><b>Goals:</b> Operational Net Zero by 2040 Zero plastic waste by 2027 Zero hazardous waste to landfill by 2027 100% packaging material made of reusable materials by 2030 100% Vendor ESG Performance evaluation by 2030</p>								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	<p><b>We have met our commitments of:</b></p> <ul style="list-style-type: none"> <li>• Zero Fatality.</li> <li>• Protection of Human Rights &amp; Child Labour Free organization.</li> <li>• ISO 14001 Certification in more than 90% Units of the Company.</li> </ul> <p><b>The Company is actively working on achieving its targets before the targeted year(s).</b></p> <ul style="list-style-type: none"> <li>• Operational Net Zero by 2040: Targeting operational net zero by 2040, we ramped up renewable energy use in FY 2023-24, achieving a 72% share increase from the previous financial year.</li> <li>• Zero plastic waste by 2027: Efforts to reuse plastics by regrinding. Recycling of plastic waste is done and end user certificate is received from authorised CPCB/ SPCB vendors;</li> <li>• The Company achieved Zero Liquid Discharge (ZLD) in 7 (seven) of its units. Monitoring and tracker are developed in manufacturing units and reviewed on monthly basis;</li> <li>• Zero fatality was ensured by undertaking necessary measures;</li> <li>• Installation of acoustic enclosures on DG Set for reduction in noise levels.</li> <li>• Zero Environmental violation fines</li> <li>• The Company has taken significant efforts to reduce its usage of plastic in its packaging. During the year, the Company has successfully reduced use of plastic in its Exo bar by 15.46%, Henko bar by 20.82%, Pril (two litre) bottle by 8.47%.</li> </ul>								
<b>Governance, leadership and oversight</b>									
7. Statement by the director responsible for the business responsibility report, highlighting ESG-related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)	<p>A vital aspect of Jyothy Labs growth strategy is our enhanced focus on sustainability, driven by investments in the key metrics of our ESG performance. While we are proud of our operational and financial performance, we strongly believe that the real parameters of meaningful growth in today's global business environment are linked with sustainability. We have, accordingly, centred our business strategy around product and process innovation that drives sustainable development by minimising the adverse impact of climate change.</p> <p>Our ESG focus is manifest in our initiatives to reduce the carbon footprint of our operations, enhance our green energy portfolio, and ensure judicious use of natural resources. Besides our environmental focus, we have also embedded social responsibility and ethical governance into our sustainability ethos and continued to strengthen these pillars through targeted interventions.</p> <p>These efforts, we believe, are imperative for illuminating the lives of our stakeholders, whose growth and development is essential to the organisation's sustained progress.</p>								
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Ms. M. R. Jyothy, Chairperson and Managing Director.								

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.									

Yes. The Board has formed an ESG Committee responsible for decision-making on sustainability-related issues.  
Details of the composition of ESG Committee have been provided as part of the Corporate Governance Report.

Note: As per the Company's practice, all the mandatory policies under Indian laws and regulations have been approved by the Board. Other policies are approved by the concerned Functional Head or Top Management of the Company depending upon the nature of the policy.

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

Subject for Review	Indicate whether the review was undertaken by the Director / Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Performance against above policies and follow up action	Yes									The policies are reviewed on a periodic basis								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Yes, the Compliance with statutory requirements is checked on a regular basis and the policies are updated as and when required																	

#### 11. Has the entity carried out an independent assessment/ evaluation of the working of its policies by an external agency? If yes, provide name of the agency.

Yes, in addition to the existing policies of the Company which were reviewed in the previous year, the Company has carried out assessment of the ESG related policies through M/s. Maroon Oak Technologies Private Limited, an external agency, expert in reviewing, guiding and reporting sustainability issues.

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

Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
The entity does not consider the Principles material to its business (Yes/No)	Not Applicable								
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

**SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE****PRINCIPLE 1: Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable**

## Essential Indicators

**1. Percentage coverage by training and awareness programmes on any of the principles during the financial year:**

Segment	Total number of training and awareness programs held	Topics /principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	7	During the Financial Year 2023-24, the Company had conducted the following trainings for the Board of Directors on the Principles of NGRBC: <ol style="list-style-type: none"> <li>1. Training on prevention of Sexual Harassment of women at workplace;</li> <li>2. Diversity Training;</li> <li>3. Human Rights training;</li> <li>4. Anti-corruption &amp; Anti Bribery training;</li> <li>5. Training on Conflict of Interest;</li> <li>6. Business Ethics training; and</li> <li>7. Training on Structured Digital Database under SEBI (Prohibition of Insider Trading) Regulations, 2015</li> </ol>	100%
Key Managerial Personnel	10	During the Financial Year 2023-24, the Company had conducted the following trainings for the Employees including Key Managerial Personnels on the Principles of NGRBC:	100%
Employees other than BoD and KMPs	10	<ol style="list-style-type: none"> <li>1. Training on prevention of Sexual Harassment of women at workplace;</li> <li>2. Training on mental wellness;</li> <li>3. Advanced Excel training; (except for workers)</li> <li>4. Training on Customer Service (for laundry business)</li> <li>5. Training on Data Privacy, Cyber security and how to safeguard from cyber crime;</li> <li>6. Human Rights training;</li> <li>7. Anti-corruption &amp; Anti Bribery training;</li> <li>8. Training on Conflict of Interest;</li> <li>9. Business Ethics training; and</li> <li>10. Training of Structured Digital Database under SEBI Insider Trading Regulations [only Designated Persons categorised under SEBI (Prohibition of Insider Trading) Regulations, 2015]</li> </ol>	100%
Workers	184	In addition to above 10 trainings on NGRBC, workers were also provided the following skill upgradation training and awareness programme in their respective areas of work relating to: <ol style="list-style-type: none"> <li>1. Customer value creation and check on environmental impact through enhanced product manufacturing practices;</li> <li>2. Employee wellbeing and inclusive growth through seminar and other initiatives at each units;</li> <li>3. Training on Ethics &amp; transparency, Regulatory policy and Human rights.</li> </ol>	100%



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

Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In INR)	Brief of the Case	Has an Appeal been preferred? (Yes/ No)
Penalty/ fine			NIL		
Settlement			NIL		
Compounding fee			NIL		
Non-Monetary					
Imprisonment			NIL		
Punishment			NIL		

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

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
N.A.	N.A.

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 Company has an Anti-bribery and Anti-corruption Policy which has been adopted and approved by the Board of Directors of the Company at its meeting held on May 18, 2021. The Company believes in conducting its business with integrity and ethical practices. The Company believes that its reputation is a vital business asset that not only depends upon the commitment and conduct of all the Company's directors, officers, and employees but also on the conduct of those with whom it does business i.e. all its stakeholders. The Company's goal is to ensure that all its business partners reflect the same high ethical standards as that of the Company and demonstrate a commitment to compliance with all laws governing their activities, including laws prohibiting bribery or corruption.

During the Financial Year, the Company has also conducted a virtual training and awareness session for its employees on Anti-bribery and Anti-corruption.

The Company has also made Anti-corruption and Anti-bribery clause as a part of all its business agreements, wherein any breach or failure of the said clause will lead to termination of business relationship.

A copy of the said Policy is available on the Company's website at:

<https://www.jyothylabs.com/wp-content/uploads/2021/05/Anti-bribery-policy.pdf>

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 2023-24	FY 2022-23
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil
Workers	Nil	Nil

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

	FY 2023-24		FY 2022-23	
	Number	Remarks	Number	Remarks
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 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 as no such penalties were levied in financial year 2023-24.

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

	FY 2023-24	FY 2022-23
Number of days of accounts payable	72 days	55 days

**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 2023-24	FY 2022-23
Concentration of purchases	a. Purchases from trading houses as % of total purchases	3.7%	3.5%
	b. Number of trading houses where purchases are made from	45	45
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	90.6%	80%
Concentration of Sales	a. Sales to dealers/ distributors as % of total sales	70.74%	73.37%
	b. Number of dealers / distributors to whom sales are made	2455	2424
	c. Sales to top 10 dealers/ distributors as % of total sales to dealers / distributors	3.98%	4.00%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	0%	0%
	b. Sales (Sales to related parties / Total Sales)	0.04%	0.04%
	c. Loans & advances (Loans & advances given to related parties/ Total loans & advances)	0%	0%
	d. Investments (Investments in related parties / Total Investments made)	2.94%	100%

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

**Essential Indicators**

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

The Company’s R&D department is invested in programs which continually focus on arriving at most optimal formulation spaces within our product categories. An area of considerable focus is to reexamine current surfactant load in powders, bars, gels, and liquids and understand ways of optimising these without compromising on product performance or quality. Such efforts also ensure a reduced surfactant environmental load downstream thereby helping our environment.

The Company is also exploring to incorporate greener surfactants in powders, detergent liquids and dishwash liquids to offer the advantage of easy biodegradability whilst offering performance parity to fossil fuel-based surfactant. The environmental and social impact relevant to such greener products are considerable and are in alignment with UN SDGs. Greener surfactants are completely biodegradable and offer a promising alternative to fossil-based surfactants which have a high salience of usage globally in surfactants. The use of such greener surfactants is beneficial to the society and the environment and are in line with UN SDGs.

Optimization of process cycle times in oral care within the personal care category also assists in improving efficiencies while also ensuring power savings. Similarly, within our Household Insecticide category our company has successfully demonstrated the use of agricultural waste as useful value add input raw material in coil manufacture.

Some of these technologies employing Agri wastes have been commercially deployed with considerable bottom line savings to our company.

Overall, we believe that our focus on reducing environmental impacts through our product innovations and collaborations is a positive step towards a more sustainable future for individuals and communities. We remain committed to this vision as we continue to explore new ways to enhance the wellbeing of our customers while minimizing our environmental impact.

We believe that the Company’s endeavours whether it be New Product Development (NPD) or value engineering projects is always to provide value added products to our consumers whilst ensuring the best possible performance to delight them and ensure their well-being. Therefore almost 100% of our efforts are directed in ascertaining that the R&D expenditures are focused towards improving its products keeping societal and environmental welfare in mind.

	<b>FY 2023-24</b>	<b>FY 2022-23</b>	<b>Details of improvements in environmental and social impacts</b>
R&D	₹ 1564.20 Lacs	₹ 987.43 Lacs	As mentioned above
Capex	₹ 88.22 Lacs	₹ 116.81 Lacs	

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

Yes, we have formed a Sustainable Procurement Policy which outlines the sustainable sourcing strategy of the Company.

The policy can be accessed at the following link: <https://www.jyothy.com/wp-content/uploads/2023/03/Sustainable-Procurement-Policy-JLL.pdf>

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

Approximately 73.95% of the inputs was sourced sustainably. While selecting vendors/ channel partners, the Company always analyse & evaluate the sustainability of the vendors/ channel partners. The Company’s continuous initiative to source it’s raw material/ packaging material from sustainable vendors/ channel partners will lead towards achieving 100% sustainable sourcing.

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 and (d) other waste.** For Plastics, E-waste and Hazardous waste, we have a best-in-class waste management practice in place. We engage with certified partners for the co-processing/ recycling of waste.

**(a) Plastic:**

**Reuse** - industrial plastic waste is collected at the Company's factories and used in plastic package moulding of the Company's products. This reduces wastage of plastic at the factory level itself.

**Recycle / End-of-life disposal** – The Company has engaged CPCB registered plastic waste processors to collect plastic waste from municipal waste sites, public areas, bulk generators like hotels and restaurants. Once the plastic waste is collected, these plastic waste processors weigh the waste, segregate and compress it, and thereafter send it for recycling/end of life disposal. The processed plastic waste is generally sent to either a recycler who converts it to plastic granules which are then added to virgin plastic for reuse, or to a co-processor for generation of energy, or to road construction agencies for road construction.

Additionally, the Company has taken significant efforts to reduce its usage of plastic in its packaging. During the year, the Company has successfully reduced use of plastic in its Exo bar by 15.46%, Henko bar by 20.82%, Pril (two litre) bottle by 8.47%.

**(b) E-waste:**

The Company has engaged a CPCB registered vendor for E-waste collection, disposal & recycling process. For recycling and disposal of E-waste, as and when the plants identify any e-waste, the same is informed to the Central IT team of the Company. Which in-turn requests, the E-waste collecting vendor to collect the e-waste from the specific location and dispose the e-waste in accordance with regulatory norms.

The process adopted by the Company's e-waste vendor is as follows:

The first crusher adopts double-shaft shredding, the second crusher adopts hammer crusher, and the third crusher adopts high-speed turbine crusher. The material is pulverized into powder through three-stage pulverization, and then sorted by air separation equipment and electrostatic separation equipment. This production line has a novel and unique structure, large production capacity and low power consumption, one-time feeding, and multiple machines cooperate to complete; Controlled by PLC, the machine improves the quality of recovered copper and prevents secondary pollution. The recovery rate of copper in waste circuit boards is over 98% through separation and sorting equipment.

**(c) Hazardous waste:**

For recycling and disposal of hazardous waste:- All hazardous products of the Company are segregated at the depot level and sent to the respective State Pollution Control Board (SPCB) authorised waste management processor for disposal in accordance with regulatory norms.

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.**

Yes, the Extended Producer Responsibility is applicable to the Company's activities. At Jyothy Labs, we believe that it's our responsibility to promote sustainable practices and reduce our environmental impact. The Company is compliant with the action plan approved by Central Pollution Control Board (CPCB) for the Financial Year 2023-24 by collecting 100% of its target.

By implementing this plan, we are ensuring that our operations are in line with the best environmental practices and are contributing to a cleaner and greener future. The Company remains committed to its sustainability goals and continuously striving to improve its environment performance.

**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<sup>‡</sup>:

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		No. (B)	% (B / A)	No. (C)	% (C / A)	No. (D)	% (D / A)	No. (E)	% (E / A)	No. (F)	% (F / A)
<b>Permanent employees<sup>#</sup></b>											
<b>Male</b>	2186	2186	100%	2186	100%	NA	NA	NA	NA	996	45.56%
<b>Female</b>	144	144	100%	144	100%	144	100%	NA	NA	144	100%
<b>Total</b>	<b>2330</b>	<b>2330</b>	<b>100%</b>	<b>2330</b>	<b>100%</b>	<b>144</b>	<b>6.18%</b>	<b>NA</b>	<b>NA</b>	<b>1140</b>	<b>48.93%</b>
<b>Other than Permanent employees<sup>#</sup></b>											
<b>Male</b>	2328	2328	100%	2328	100%	NA	NA	NA	NA	466	20.02%
<b>Female</b>	388	388	100%	388	100%	388	100%	NA	NA	58	14.95%
<b>Total</b>	<b>2716</b>	<b>2716</b>	<b>100%</b>	<b>2716</b>	<b>100%</b>	<b>388</b>	<b>14.29%</b>	<b>NA</b>	<b>NA</b>	<b>524</b>	<b>19.29%*</b>

**Note:**

\* Other than permanent employees of the Company are mostly from field staff and their job profile requires extensive travelling to discharge their duties. Hence, it becomes difficult to provide them day care facility.

<sup>#</sup> Refer Reporting Boundary in Section A of the Report. The figures as stated for FY 2023-24 (current FY) are not strictly comparable with the previous year as the current FY also includes the details of erstwhile JFSL, now merged with JLL.

<sup>‡</sup> During the financial year 2023-24, the Company conducted an Employee Satisfaction Survey with a view to assess and cultivate a holistic employee experience that promotes growth, engagement and well-being.

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		No. (B)	% (B / A)	No. (C)	% (C / A)	No. (D)	% (D / A)	No. (E)	% (E / A)	No. (F)	% (F / A)
<b>Permanent workers<sup>#</sup></b>											
<b>Male</b>	273	273	100%	273	100%	NA	NA	NA	NA	273	100%
<b>Female</b>	340	340	100%	340	100%	340	100%	NA	NA	340	100%
<b>Total</b>	<b>613</b>	<b>613</b>	<b>100%</b>	<b>613</b>	<b>100%</b>	<b>340</b>	<b>55.46%</b>	<b>NA</b>	<b>NA</b>	<b>613</b>	<b>100%</b>
<b>Other than Permanent workers<sup>#</sup></b>											
<b>Male</b>	1608	1303	81.03%	63	3.92%	NA	NA	NA	NA	1608	100%
<b>Female</b>	865	793	91.68%	33	3.82%	865	100%	NA	NA	865	100%
<b>Total</b>	<b>2473</b>	<b>2096</b>	<b>84.76%</b>	<b>96</b>	<b>3.88%</b>	<b>865</b>	<b>34.98%</b>	<b>NA</b>	<b>NA</b>	<b>2473</b>	<b>100%</b>

**Note:**

<sup>#</sup> Refer Reporting Boundary in Section A of the Report. The figures as stated for FY 2023-24 (current FY) are not strictly comparable with the previous year as the current FY also includes the details of erstwhile JFSL, now merged with JLL.

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

	FY 2023-24	FY 2022-23
Cost incurred on well-being measures as a % of total revenue of the Company	0.28%	0.28%

## 2. Details of retirement benefits, for the current financial year and previous financial year

Benefits	FY 2023-24			FY 2022-23		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	100%	Y	100%	100%	Y
Gratuity	100%	100%	Y	100%	100%	Y
ESI	8.63%	62.32%	Y	11.39%	64.86%	Y

## 3. Accessibility of workplaces

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

Yes, the Company is accessible for its differently abled employees.

The Company is committed to create an inclusive and barrier free environment to enable effective participation of persons with disabilities. All our manufacturing facilities have preferred parking space, easy access to the main entrance, uniformity in floor levels and ramps with handrails.

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

The Company is proud to be an equal opportunity employer, and this principle is not only reflected on our website but also ingrained in our ways of working as governed by our Code of Conduct. All our employees are evaluated solely on their performance, regardless of their race, religion, caste, gender, sexual orientation, age or disability. This approach ensures that there is no discrimination in recruitment, remuneration and promotion process.

The Company has implemented a policy on equal opportunity in accordance with the Rights of Persons with Disabilities Act, 2016. The policy was approved by the Board on March 28, 2022, and is also available at the website of the Company at <https://www.jyothylabs.com/wp-content/uploads/2023/02/Equal-Opportunity-Policy.pdf>. Additionally, the Company's Business Ethics Policy includes provisions for equal employment and business opportunity, which can also be accessed on the Company's website.

## 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	NA	NA	NA	NA
Female	100%	100%	100%	100%
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>

\* Parental leave has been construed to include maternity leave.

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

	<b>Yes/No (If Yes, then give details of the mechanism in brief)</b>
Permanent Workers	In case of permanent workers, for any grievance they can approach their shift supervisor/factory manager.
Other than Permanent Workers	In case of contractual workers, for any grievance they can approach their shift supervisor who will then consult factory manager if required.
Permanent employees	Yes, in case of any grievance employees can send mail to <a href="mailto:employeegrievances@jyothy.com">employeegrievances@jyothy.com</a> / <a href="mailto:hr@jyothy.com">hr@jyothy.com</a> or they can also send mail to respective function BHR /AGM - HR /GM - HR / Director - HR, the same is reviewed by respective BHR /GM - HR and any such grievance if required is then also discussed with Director - HR . In case required further discussion is done with CMD for closure of the same. The Company also has a Whistle-blower policy in place to provide guidance for raising complaints in case of any concerns.
Other than permanent employees	In the case of contractual employees, they can send mail to <a href="mailto:employeegrievances@jyothy.com">employeegrievances@jyothy.com</a> / <a href="mailto:hr@jyothy.com">hr@jyothy.com</a> or can approach their reporting managers for grievance redressal.

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

Category	FY 2023-24			FY 2022-23		
	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)
<b>Total Permanent Employees*</b>	2330	0	0%	2047	0	0%
- Male	2186	0	0%	1932	0	0%
- Female	144	0	0%	115	0	0%
<b>Total Permanent Workers*</b>	613	175	28.55%	555	183	32.97%
- Male	273	115	42.12%	228	118	51.75%
- Female	340	60	17.65%	327	65	19.88%

\* Refer Reporting Boundary in Section A of the Report. The figures as stated for FY 2023-24 (current FY) are not strictly comparable with the previous year as the current FY also includes the details of erstwhile JFSL, now merged with JLL.

**8. Details of training given to employees and workers:**

Category	FY 2023-24					FY 2022-23				
	Total (A)	On health and safety measures		On skill upgradation		Total (A)	On health and safety measures		On skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (B)	% (B / A)	No. (C)	% (C / A)
<b>Employees*</b>										
Male	4514	3475	76.98%	3464	76.74%	3490	2986	85.56%	2955	84.67%
Female	532	489	91.91%	196	36.84%	389	101	25.96%	89	22.88%
<b>Total</b>	<b>5046</b>	<b>3964</b>	<b>78.55%</b>	<b>3660</b>	<b>72.53%</b>	<b>3879</b>	<b>3087</b>	<b>79.58%</b>	<b>3044</b>	<b>78.47%</b>
<b>Workers*</b>										
Male	1881	1832	97.39%	421	22.38%	1707	68	3.98%	98	5.74%
Female	1205	618	51.28%	762	63.24%	1132	192	16.96%	110	9.74%
<b>Total</b>	<b>3086</b>	<b>2450</b>	<b>79.39%</b>	<b>1183</b>	<b>38.33%</b>	<b>2839</b>	<b>260</b>	<b>9.16%</b>	<b>208</b>	<b>7.33%</b>

\* Refer Reporting Boundary in Section A of the Report. The figures as stated for FY 2023-24 (current FY) are not strictly comparable with the previous year as the current FY also includes the details of erstwhile JFSL, now merged with JLL.

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

Category	FY 2023-24			FY 2022-23		
	Total (A)	No. (B)	% (B / A)	Total (A)	No. (B)	% (B / A)
<b>Employees#</b>						
Male	2186	1779	81.38%	1932	1853	95.91%
Female	144	123	85.42%	115	112	97.39%
<b>Total</b>	<b>2330</b>	<b>1902</b>	<b>81.63%*</b>	<b>2047</b>	<b>1965</b>	<b>95.99%*</b>
<b>Workers#</b>						
Male	273	273	100%	228	228	100%
Female	340	340	100%	327	327	100%
<b>Total</b>	<b>613</b>	<b>613</b>	<b>100%</b>	<b>555</b>	<b>555</b>	<b>100%</b>

Notes: 100% of the employees eligible for appraisal were considered for performance and career development reviews.

\* In the aforesaid table, 81.63% and 95.99% is the percentage of employees who were reviewed by the Company and the balance 18.37% and 4.01% of the employees were new joiners, who were not eligible for appraisal.

# Refer Reporting Boundary in Section A of the Report. The figures as stated for FY 2023-24 (current FY) are not strictly comparable with the previous year as the current FY also includes the details of erstwhile JFSL, now merged with JLL.

**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 of such a system?**

Jyothy Labs Limited has implemented a management system that manages the interrelated parts of its business to achieve its objectives for product quality, operational efficiency, environmental performance, and health and safety in the workplace. ISO management system standards (MSS) have helped us improve our performance by specifying repeatable steps to achieve our goals and objectives, and to create an organizational culture that reflexively engages in a continuous cycle of self-evaluation, correction and improvement of operations and processes through heightened employee awareness and management leadership and commitment.

The Company subscribes to the said MSS in all its production units. As on date, all our manufacturing factories are holding ISO 14001:2015 Environment Certifications. These certifications are a testament to our commitment to providing a safe and healthy workplace with care for the environment.

Further, a dedicated team monitors, guides and assists the units in the implementation of Safety, Health and Environment related systems.



The Company has a policy and ensures maximum safety of all the employees & workers, the Company has adopted the following practices/ methods:

- Conducting Periodic Mock drills on all types of emergencies like Fire, Natural calamities like flood, earthquake etc. with preparedness by site Emergency Response Team.
- Has implemented Mitigating Emergency Preparedness Response Plan (EPRP) for all factories.
- Safety induction training program topics covering Basic First Aid & CPR (Cardiopulmonary Resuscitation) as per the requirements of OSHA 29 CFR 1910.266 (First Aid), Fire Safety Training as per requirements of OSHA 29 CFR 1926.150 (Fire Safety) regulations, Behavior base safety, Electrical safety by Lock Out Tag Out (LOTO) method, material handling, Rescue & Evacuation training, Chemical storage safety, Hot work cold work activities conducted by safety work permit system, frequently conducting road safety campaign.
- Monitoring of EHS data by Management Information system (MIS) monthly & Daily HSE inspection checklist. Safety advise letter is issued if any deviation observed in safety management system.
- Focus on more leading parameters like Unsafe Act (UA) & Unsafe Condition (UC) on regular basis & taking required Corrective Action Preventive Action (CAPA).
- Health Task measurement by conducting Medical Health checkup camps, medical fitness enhancement program conducted by site safety committee.
- Any incident is reported immediately by CAPA with horizontal deployment, sharing of EHS practices circulation as continual improvement in all factories to maintain the safe work environment.
- Access the Lagging parameters such as First aid cases, Minor & Major cases, if any, by 4 Block diagram Safety method covering, incident description, immediate action, CAPA, & Safety recommendation.
- Enforcing Jyothy Labs Safety Health & Environment policy & objectives by displaying in Regional local languages.
- Circulation of HSE safety guidelines through audio clip in English as well as in local languages like Hindi, Tamil, Malayalam, Telugu, Kannada, Assamese. The idea is to give more rigorous focus on the safety discipline across all Regional Manufacturing units with continuous improvement.
- Encouraging the team by giving safety award as a token of appreciation to Company employees and contract workers.

The Company has also been recognized by CII (Confederation of Indian Industry) EHS award, NSC award, GSS (Global Safety Summit Award), WSO (World Safety Organization) OHSE Award, SKIN (Synchronization of Knowledge & Information Network) Award.

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

At the factory level, robust systems such as Hazardous & Risk Assessment, Work Permit systems, training, toolbox talks etc. ensure that all routine & non-routine activities are assessed at defined frequency to reduce the risks involved in the jobs. All incidents are investigated to derive meaningful insights and identified corrective and preventive actions are implemented within the stipulated time frame, across all our units to prevent a similar mishap in future. Internal and external audits are conducted throughout the year which further brings about units' improvement and eliminates or minimizes the hazards.

The Company follows the following process to identify and assess work-related hazards and risks:

- Reporting & closing the leading parameters such as Unsafe act & Unsafe condition on regular basis and the same is also captured in the monthly safety MIS.
- Implementing Job safety analysis, Hazard & Risk assessment & Environment aspect & impact management process.
- Safety suggestion box implemented at all factories.
- Process safety communication by safety toolbox talk, pep talk method.
- Display MSDS (Material Safety Data Sheet) at material storage work areas.
- Communicate with the employees as to what can be categorized as a hazard by giving them health and safety training.
- Issue Work permit & also continuously monitoring HSE guidelines across at the Company.

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

Yes. All workers and contract labour engaged in Jyothy Labs facilities are trained before they commence their jobs. Emphasis is laid on safety training and it is ensured that no untrained workforce is carrying out jobs, be it routine or non-routine. The safety suggestion box has also been implemented in the local language and workers are trained to report any work-related hazards to the respective factory manager.

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

Yes, every Jyothy Labs unit has a tie-up with a hospital / doctor. Further, all employees must undergo a pre-employment medical health check-up. Regular medical check-up camps are organized by factories at defined frequencies. All employees are covered through appropriate medical insurance provided by the Company and all contract workers are provided insurance through their contractors. Workers also have access to medical facilities like ESIC.

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

Safety Incident/Number	Category*	FY 2023-24	FY 2022-23
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.23	0.83
	Workers	0.34	0.34
Total recordable work-related injuries	Employees	1	3
	Workers	2	2
No. of fatalities	Employees	No	No
	Workers	No	No
High consequence work-related injury or ill-health (excluding fatalities)	Employees	No	No
	Workers	No	No

\* Including in the contract workforce

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

At Jyothy Labs, we are committed to maintaining a safe and healthy workplace for all our employees. We have implemented multiple programs to promote workplace safety and physical as well as mental well-being. Our Employee Assistance Program provides mental health and well-being support to our employees. We also partner with senior doctors to provide free consultation.

We have made a significant effort towards ensuring the health and safety of our employees by conducting comprehensive awareness and training session across all our units and corporate offices.

The Company has further taken following measures to ensure a safe and healthy workplace:

- The Company has more focus towards Environment sustainability and it strives hard to preserve the environment by striking a balance between economic growth & ecology. The Company's plants have state-of-the-art facilities & six of its plants are ISO 9001:2015 certified. The Company has already introduced Health Safety & Environment policy which ensures Safety & Health through a line management responsibility & by involving all levels of employees & contract workers through consultation, training and by adopting latest risk assessment & control methods.
- The Company has developed the visitor safety security procedure, entry regulation at all factories with safety communication to ensure safety at all levels.
- The Company's all manufacturing units have acquired ISO 14001:2015 certification.
- The Company also celebrated World Environment Day, National Safety Day/Week & World Health Day & various Environment Health & Safety initiatives are undertaken on these occasions.
- Every year the Company circulates the communication addressed by top management to all employees of the Company for ensuring Safety & Health of both the employees & other living creatures in the vicinity.
- Emissions & Waste generated by the Company are within permissible limit. The Company regularly submits reports on emission levels to CPCB/SPCB.

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

	FY 2023-24			FY 2022-23		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0	N.A.	0	0	N.A.
Health and Safety	0	0	N.A.	0	0	N.A.

### 14. Assessments for the year:

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

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

The Company has ensured the work safety, employee safety as well as contract worker safety by providing a safe work environment. The Company has not reported any significant risk or concern. Also, the Company has circulated the best Employee Health and Safety (EHS) practices across teams as a continuous improvement on the EHS front.

Further, Jyothy Labs has a robust system of carrying out internal as well as external audits of its units. All incidents in Jyothy Labs are investigated thoroughly with an intent to deploy corrective and preventive measures to avoid similar occurrence of incidents. We have Safety officers in each of our manufacturing units that ensures a safe work environment. Periodic mock drills are conducted across manufacturing units. For any modifications, routine maintenance, electrical installations, erections and commissioning of machines, work permits are issued as per the defined safety guidelines of the Company.

**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.**

Any individual or group of individuals or institutions that adds value to the business chain of the Company is identified as a core stakeholder. Jyothy Labs has recognized both, internal stakeholders which include employees and leadership, and external stakeholders which includes business associates, external channels such as shareholders, investors, customers, suppliers, bankers, regulators and community at large.

At Jyothy Labs, we believe in maintaining an open and clear communication with our stakeholders. Jyothy Labs conducted a full-fledged materiality assessment which involves a process of stakeholder engagement. The Company reached out to various groups of identified stakeholders through questionnaire dissemination and gauged their view.

The Company subscribes to retail audit data from AC Nielsen for the key categories to understand respective category of the Company's performance as compared to other key players. The Company also periodically participates in market trends sessions organized by suppliers to understand the growing needs of the consumers and the consumption habits. The Company's communication agencies provide requisite market intelligence to understand and tap into the mindset of the target consumer.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalised Group (Y/N)	Channel of Communication (Email/SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of Engagement (Annually/ Half yearly/ Quarterly/ Other please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement.
Shareholders	No	<ul style="list-style-type: none"> <li>- Stock Exchange intimations,</li> <li>- Company's Website,</li> <li>- Official Press releases,</li> <li>- Conference call transcripts,</li> <li>- Annual Report</li> <li>- Emails,</li> <li>- Newspaper,</li> <li>- SMS,</li> <li>- Calls,</li> <li>- Notice Board,</li> <li>- One to one</li> </ul>	Quarterly / Annually/ as and when required	<ul style="list-style-type: none"> <li>- quarterly, half-yearly and annual financial results</li> <li>- General Meeting Notices</li> <li>- Television Commercials</li> <li>- Material information/ changes in the Company</li> <li>- Analyst Meet</li> <li>- Annual General Meetings</li> <li>- Dividend updates</li> <li>- Intimation about transfer of shares/ dividend</li> </ul>
Banks, Non-Banking Financial Companies & Financial Institutions	No	<ul style="list-style-type: none"> <li>- Email,</li> <li>- Calls, letters,</li> <li>- One to one,</li> <li>- SMS,</li> <li>- Net banking</li> </ul>	Regularly/ as and when required	<ul style="list-style-type: none"> <li>- Term loan/ working capital facilities</li> <li>- Sanction letters/ facility letters</li> </ul>
Regulatory / Government authorities	No	<ul style="list-style-type: none"> <li>- Email,</li> <li>- Filings,</li> <li>- Official letters,</li> <li>- One to one</li> </ul>	Regularly /as and when required	<ul style="list-style-type: none"> <li>- Filing of various returns/ disclosures/ Forms</li> <li>- Replies to notices/ queries, etc.</li> </ul>

Stakeholder Group	Whether identified as Vulnerable & Marginalised Group (Y/N)	Channel of Communication (Email/SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of Engagement (Annually/ Half yearly/ Quarterly/ Other please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement.
Vendors/ Suppliers	No	- Calls, - Emails, - SMS, - One to one	Regularly /as and when required	- Enquiry about the quality of source products - Sustainability status - Raw material delivery status - routine activities
Employees	No	- Emails, - SMS, - Letters, - One to one	Monthly or as and when required	- Important notifications - Annual appraisals - Medical health programmes - Trainings
Consumers	No	- Press release, - Advertisement, - Newspaper, - Pamphlets, - Website, - Social media	Regularly	- Promotion of Company's brands - Feedback of product quality - Survey before new launch
Community	Yes	NGOs, CSR implementing agencies	Regularly/ as and when required	- Understanding need of the community - Challenges in the society

## 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 2023-24			FY 2022-23		
	Total (A)	No. of employees/workers covered (B)	% (B / A)	Total (C)	No. of employees/workers covered (D)	% (D / C)
<b>Employees*</b>						
Permanent	2330	2330	100%	2047	2047	100%
Other than permanent	2716	2716	100%	1832	1832	100%
<b>Total Employees</b>	<b>5046</b>	<b>5046</b>	<b>100%</b>	<b>3879</b>	<b>3879</b>	<b>100%</b>
<b>Workers*</b>						
Permanent	613	613	100%	555	555	100%
Other than permanent	2473	2473	100%	2284	2284	100%
<b>Total Workers</b>	<b>3086</b>	<b>3086</b>	<b>100%</b>	<b>2839</b>	<b>2839</b>	<b>100%</b>

\* Refer Reporting Boundary in Section A of the Report. The figures as stated for FY 2023-24 (current FY) are not strictly comparable with the previous year as the current FY also includes the details of erstwhile JFSL, now merged with JLL.

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

Category	FY 2023-24					FY 2022-23				
	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)
<b>Employees*</b>										
<b>Permanent</b>	2330	2	0.09%	2328	99.91%	2047	21	1.03%	2026	98.97%
Male	2186	2	0.09%	2184	99.91%	1932	20	1.04%	1912	98.96%
Female	144	0	0.00%	144	100%	115	1	0.87%	114	99.13%
<b>Other than Permanent</b>	2716	925	34.06%	1791	65.94%	1832	902	49.24%	930	50.76%
Male	2328	747	32.09%	1581	67.91%	1558	686	44.03%	872	55.97%
Female	388	178	45.88%	210	54.12%	274	216	78.83%	58	21.17%
<b>Workers*</b>										
<b>Permanent</b>	613	0	0%	613	100%	555	0	0%	555	100%
Male	273	0	0%	273	100%	228	0	0%	228	100%
Female	340	0	0%	340	100%	327	0	0%	327	100%
<b>Other than Permanent</b>	2473	1893	76.55%	580	23.45%	2284	1725	75.53%	559	24.47%
Male	1608	1345	83.64%	263	16.36%	1479	1227	82.96%	252	17.04%
Female	865	548	63.35%	317	36.65%	805	498	61.86%	307	38.14%

\* Refer Reporting Boundary in Section A of the Report. The figures as stated for FY 2023-24 (current FY) are not strictly comparable with the previous year as the current FY also includes the details of erstwhile JFSL, now merged with JLL.

## 3. Details of remuneration/salary/wages:

### a. Median remuneration/ wages:

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	4	17,37,500	3 <sup>#</sup>	1,28,22,457
Key Managerial Personnel	2	2,58,10,478	0	-
Employees other than BoD and KMP*	2184	5,36,832	143	4,91,172
Workers	273	2,43,132	340	2,20,494

<sup>#</sup> Ms. M. R. Jyothy, Chairperson and Managing Director of the Company is also categorised as a Key Managerial Personnel. Further, Ms. M. R. Deepthi ceased to be a Director and Whole-time Director of the Company from the closing hours of November 24, 2023.

\* Refer Reporting Boundary in Section A of the Report. The figures as stated for FY 2023-24 (current FY) are not strictly comparable with the previous year as the current FY also includes the details of erstwhile JFSL, now merged with JLL.

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

	FY 2023-24	FY 2022-23
Gross wages paid to females as a % of total wages	11.26%	11.25%

## 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)

The Company's HR team is responsible for handling any human rights impacts or issues resulting from or attributed to the business. In the event of any such human rights issues, employees and workers can reach out to the HR team directly via email at [employee grievances@jyothy.com](mailto:employee grievances@jyothy.com).

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

Jyothy Labs human rights policy emphasizes the importance we place on providing effective remedies wherever human rights impact occur, through company-based grievance mechanism. Our Code of Conduct and Whistle Blower Policy provide a platform for our employees to report any violations. We encourage them to voice any concern they may have without fear of reprisal.

If there are any human rights issues, the same can be reported to [employeegrievances@jyothy.com](mailto:employeegrievances@jyothy.com) or to any other HR members email id, the same is reviewed with GM - HR and required investigation is done. All points related to investigation is sent to Director - HR for further discussion and action and if required the issue is also reviewed with the Chairperson and Managing Director.

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

	FY 2023-24			FY 2022-23		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	Nil	Nil	-	Nil	Nil	-
Discrimination at workplace	Nil	Nil	-	Nil	Nil	-
Child Labour	Nil	Nil	-	Nil	Nil	-
Forced Labour/ Involuntary Labour	Nil	Nil	-	Nil	Nil	-
Wages	Nil	Nil	-	Nil	Nil	-
Other human rights related issues	Nil	Nil	-	Nil	Nil	-

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

	FY 2023-24	FY 2022-23
Total complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	Nil	Nil
Complaints on POSH as a % of female employees / workers	Nil	Nil
Complaints on POSH upheld	Nil	Nil

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

Under our Whistle Blower Policy, employee can come forward and help the Company eliminate any malpractices in the system. This policy has vested the rights to the Company Secretary and Compliance Officer of the Company to investigate the complaints and recommend corrective actions. It states that the disclosures of wrongful conduct are submitted on a confidential basis or anonymously.

Under our Prevention of Sexual Harassment Policy, the Company has instituted an Internal Complaints Committee (ICC) for redressal of sexual harassment complaint made by the victim and for ensuring time bound treatment of such complaints. The Policy outlines the clause on protection to victim / complainant, wherein the Company calls out its commitment to ensuring that no employee who brings forward a harassment concern is subject to any form of reprisal. Any reprisal will be subject to disciplinary action. The Company also ensures that the victim or witnesses are not victimized or discriminated against while dealing with complaints of sexual harassment. We also regularly conduct awareness sessions / trainings on POSH, to further educate employees.

For any complaints related to discrimination, employees can send mail to [icc@jyothy.com](mailto:icc@jyothy.com), or to any other HR members email id, the same is reviewed by GM - HR and required investigation is done. All points related to such discrimination cases will be sent to Director - HR for further discussion and action and if required the issue is also reviewed with Chairperson and Managing Director. For any sexual harassment cases the same can be reported to Internal complaints committee formed in respective zones / factory units as per guidelines of POSH Act, details of committee members and policy are available on notice board to be viewed by respective employees.

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

Yes, all the Company's agreement has a dedicated clause on compliance with the requirements of human rights provisions and any breach of human rights provision can also lead to termination of business relationship.

**10. Assessments for the year:**

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

**11. Provide details of any corrective actions taken or underway to address significant risks/concerns arising from the assessments at Question 10 above**

Not Applicable

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

**Essential Indicators**

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

<b>Parameter</b>	<b>FY (2023-24)* In MJ</b>	<b>FY (2022-23) In MJ</b>
<b>From renewable sources</b>		
Total electricity consumption (A)	61,21,993	35,44,895
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	-	-
Total energy consumed from renewable sources (A+B+C)	61,21,993	35,44,895
<b>From non-renewable sources</b>		
Total electricity consumption (D)	8,88,81,495	7,83,55,762
Total fuel consumption (E)	24,82,59,080	15,43,64,904
Energy consumption through other sources (F)	-	-
Total energy consumed from non-renewable sources (D+E+F)	33,71,40,575	23,27,20,666
Total energy consumed (A+B+C+D+E+F)	34,32,62,568	23,62,65,561
Energy intensity per rupee of turnover (Total energy consumption/ Revenue from operations) [MJ/₹]	0.012	0.0095
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed/ Revenue from operations adjusted for PPP)	0.2612	0.1995
Energy intensity in terms of physical output <sup>#</sup>	1129.34	841.74



\* Refer Reporting Boundary in Section A of the Report. The figures as stated for FY 2023-24 (current FY) are not strictly comparable with the previous year as the current FY also includes the details of erstwhile JFSL, now merged with JLL.

# The intensity in terms of physical output excludes the laundry business as the same is service oriented and there is no physical output.

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

Yes, limited assurance has been conducted by M/s Rathi & Associates, Practicing Company Secretaries.

**Notes:**

To move towards sustainable and environmentally friendly production methods and techniques, the Company has successfully implemented solar power plants in select facilities. This initiative has had a significant impact in reducing the Company's reliance on non-renewable energy sources and has contributed to its efforts in achieving low carbon production.

**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;**

Although the entity does not have any sites/ facilities identified as designated consumers (DCs) under the Performance, Achieve, and Trade (PAT) Scheme of the Government of India, the Company is committed to promoting a healthy and sustainable lifestyle based on traditional values of conservation and moderation. As part of the Company's voluntary efforts, the Company is actively undertaking initiatives to adopt a climate-friendly and cleaner approach. The Company's aim is to lead by example and contribute to a more sustainable future for its planet.

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

Parameter	FY (2023-24)*	FY (2022-23)
<b>Water withdrawal by source (in kilolitres)</b>		
(i) Surface water	5,946	2,414
(ii) Groundwater	2,07,235	1,79,002
(iii) Third party water	53,393	20,677
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	2,66,574	2,02,093
Total volume of water consumption (in kilolitres)	2,13,746	1,71,910
Water intensity per rupee of turnover (Total water consumed / Revenue from operations) (KL/₹)	0.00000776	0.00000693
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	0.000162	0.000145
Water intensity in terms of physical output#	0.7032	0.6125

\* Refer Reporting Boundary in Section A of the Report. The figures as stated for FY 2023-24 also includes details of JFSL which is now part of JLL.

# The intensity in terms of physical output excludes the laundry business as the same is service oriented and there is no physical output.

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

Yes, limited assurance has been conducted by M/s Rathi & Associates, Practicing Company Secretaries.

Note: As part of the Company's ongoing commitment to managing water resources responsibly, it is actively working towards reducing water footprint. The Company have installed water meters in its plants to accurately measure the water withdrawal from surface water sources. However, the Company is now measuring and monitoring its water usage from surface sources moving forward. This allows the Company to better understand its impact on water resources and make informed decisions to promote sustainable water management practices.

4. Provide the following details relating to water discharged:

Parameter	FY (2023-24)*	FY (2022-23)
<b>Water discharge by destination and level of treatment (in kilolitres)</b>		
(i) To Surface water		
- No treatment	-	-
- With treatment – pls specify level of treatment	-	-
(ii) To Groundwater		
- No treatment	-	-
- With treatment – pls specify level of treatment	-	-
(iii) To Seawater		
- No treatment	-	-
- With treatment – pls specify level of treatment	-	-
(iv) Sent to third-parties		
- No treatment	-	-
- With treatment – pls specify level of treatment	45,601 Primary ETP treatment and sent to railways	-
(v) Others		
- No treatment	-	-
- With treatment – pls specify level of treatment	7,227 Tertiary treatment	30,183 Tertiary treatment
<b>Total water discharged (in kiloliters)</b>	<b>52,828</b>	<b>30,183</b>

\* Refer Reporting Boundary in Section A of the Report. The figures as stated for FY 2023-24 (current FY) are not strictly comparable with the previous year as the current FY also includes the details of erstwhile JFSL, now merged with JLL.

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

Yes, limited assurance has been conducted by M/s Rathi & Associates, Practicing Company Secretaries.

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

At all of Jyothy Labs units, we place a strong focus on reducing water intake and optimize water consumption across our units. Our Units operates in compliance with the Consent to Operate (CTO) conditions and the Pollution Control Board (PCB) norms, reaffirming our commitment to sustainability and environmental protections.

Currently, the Company has also implemented the Zero Liquid Discharge (ZLD) mechanism in seven of its plants. However, the Company's goal is to implement ZLD in all its plants wherever feasible. Furthermore, the Company is proud to state that it has already started reusing treated water for various purposes, such as gardening, green area redevelopment, and washroom usage. This demonstrates the Company's commitment to sustainable practices and maximizing the efficient use of water resources throughout its operations.

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

Parameter	Unit	FY (2023-24)*	FY (2022-23)
Nox	µg/m <sup>3</sup>	20.65	29
Sox	µg/m <sup>3</sup>	11.22	8
Particulate matter (PM)	µg/m <sup>3</sup>	34.35	40
Persistent organic pollutants (POP)	-	-	-
Volatile organic compounds (VOC)	-	-	-
Hazardous air pollutants (HAP)	-	-	-
Others (Co <sub>2</sub> )	-	-	-

\* Refer Reporting Boundary in Section A of the Report. The figures as stated for FY 2023-24 (current FY) are not strictly comparable with the previous year as the current FY also includes the details of erstwhile JFSL, now merged with JLL.

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

Yes, limited assurance has been conducted by M/s Rathi & Associates, Practicing Company Secretaries.

**Notes:**

- The above emissions have been calculated after taking the average of all plants emission test reports which has been submitted to respective SPCB.
- The Company prioritize environmentally friendly operations and take measures to minimize air emissions during its manufacturing processes. The main sources of air emissions are closely monitored at regular intervals by a recognized laboratory or agency, as required by the Central and/or respective State Pollution Control Boards.
- The Company diligently report the details of its air emissions to the Pollution Control Board (PCB) on an annual basis through Form-5 (Annual Environment Statement). This transparent disclosure helps us ensure compliance with regulatory requirements and fosters responsible environmental stewardship in its operations.

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

Parameter	Unit	FY (2023-24)*	FY (2022-23)
Total Scope 1 emissions	TCo <sub>2</sub> e	24,879	15,016
Total Scope 2 emissions	TCo <sub>2</sub> e	22,220	19,589
Total Scope 1 and Scope 2 emissions intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	TCo <sub>2</sub> e/₹	0.00000171	0.00000139
Total Scope 1 and Scope 2 emissions 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)	TCo <sub>2</sub> e/Lakh ₹	3.585	2.922
Total Scope 1 and Scope 2 emission intensity in terms of physical output <sup>#</sup>	TCo <sub>2</sub> e/Tonnes	0.1545	0.1233

\* Refer Reporting Boundary in Section A of the Report. The figures as stated for FY 2023-24 (current FY) are not strictly comparable with the previous year as the current FY also includes the details of erstwhile JFSL, now merged with JLL.

# The intensity in terms of physical output excludes the laundry business as the same is service oriented and there is no physical output.

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

Yes, limited assurance has been conducted by M/s Rathi & Associates, Practicing Company Secretaries.

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

As a responsible and environmentally conscious organization, Jyothy Labs has always been striving to reduce emissions and conserve energy in operations. Our mission is to increase the consumption of non-renewable fuels, enhance energy efficiency and improve resource efficiency to reduce our environmental footprint.

We recognise that mitigating the impact of climate change and promoting efficient energy management are critical components of our sustainability strategy. Therefore, we have implemented a comprehensive approach that cover scope 1 and scope 2 emissions and all forms of energy consumption within the reporting boundary. By monitoring the electricity, water and fuel data of non-manufacturing locations such as offices and depots we have been able to identify key opportunities across our operations and improve our sustainability performance.

Furthermore, we are committed to using green energy sources to limit the environmental impact of our scope-1 and scope-2 emissions. We have installed solar panels in our units to reduce our dependency on fuels and increase the use of biomass in boilers as fuel.

**1. Renewable Energy:**

The Company has taken steps to embrace renewable energy by installing solar plants at specific locations and conducting a comprehensive feasibility study for 14 additional plants. The primary objective of this initiative is to lower the Company's Scope 2 emissions while enhancing its resilience by leveraging clean energy sources.

**2. Energy Management:**

The Company has undertaken an extensive electrical energy audit across all of its plants, with the purpose of conserving electricity. Each facility was thoroughly assessed, and energy saving recommendations, including the installation of LED lights and AC energy savers, are being implemented based on their feasibility and viability.

**3. Emission Reduction:**

The Company will take steps wherever feasible that any new purchase of its owned vehicle will be in electric variant. Additionally, the Company has plans to expand this initiative to cover all leased and rented vehicles, while also encouraging its employees to utilize electric vehicles for business travel. This strategic move is part of the Company's commitment to reducing its Scope 1 and Scope 3 emissions, in line with its sustainability goals.

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

Parameter	FY (2023-24)*	FY (2022-23)
<b>Total Waste generated (in metric tonnes)</b>		
Plastic waste (A)	688	467
E-waste (B)	12	0.22
Bio-medical waste (C)	0.07	0.01
Construction and demolition waste (D)	0	0
Battery waste (E)	0.26	0.33
Radioactive waste (F)	0	0
Other hazardous waste - Empty Drums (G)	59	4
Other non-hazardous waste (H)	0	0
<b>Total (A+B + C + D + E + F + G + H)</b>	<b>759</b>	<b>472</b>
Waste intensity per rupee of turnover (total waste generated/ revenue from operations) Metric tonnes/₹	0.000000276	0.00000019

Parameter	FY (2023-24)*	FY (2022-23)
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (total waste generated/ revenue from operations adjusted for PPP) Metric tonnes/ Lakh ₹ (adjusted to PPP)	0.0578	0.0398
Waste intensity in terms of physical output# Metric tonnes/ tonnes	0.0025	0.0017
<b>For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)</b>		
Category of waste		
(i) Recycled	630	395
(ii) Re-used	0	36
(iii) Other recovery operations	0	0
<b>Total</b>	<b>630</b>	<b>431</b>
<b>For each category of waste generated, total waste disposed of by nature of disposal method (in metric tonnes)</b>		
Category of waste		
(i) Incineration	30	0
(ii) Landfilling	0	3
(iii) Other disposal operations	29	38
<b>Total</b>	<b>59</b>	<b>41</b>

\* Refer Reporting Boundary in Section A of the Report. The figures as stated for FY 2023-24 (current FY) are not strictly comparable with the previous year as the current FY also includes the details of erstwhile JFSL, now merged with JLL.

# The intensity in terms of physical output excludes the laundry business as the same is service oriented and there is no physical output.

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

Yes, limited assurance has been conducted by M/s Rathi & Associates, Practicing Company Secretaries.

**10. Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your company to reduce the usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes.**

At Jyothy Labs, we believe that waste management is a crucial part of our commitment to sustainability. Therefore, we have initiated several measures across all our units to ensure waste mitigation, segregation of waste at the source and recycling. To support this commitment, we follow all compliances as per Hazardous Waste Management Rules 2016 for storage and disposal processes at all our manufacturing locations. All the hazardous waste generated is collected and disposed of by authorized agencies under the Pollution Control Board (PCB).

The Company has a robust Environment Management System in place, which is certified as per ISO 14001:2015. The Company's waste management procedures ensure the safe disposal of hazardous waste, e-waste, and other waste.

The Company handles, segregates, stores and transports hazardous waste in compliance with relevant regulatory requirements and industry best practices. The hazardous waste is disposed of in an environmentally responsible manner through authorized vendors for recycling, as stipulated by regulations.

Furthermore, the Company is actively engaged in preventing the use of single-use plastics in its operations, as per the Extended Producer Responsibility (EPR) norms.

**11. If the entity has operations/offices in/around ecologically sensitive areas where environmental approvals/ clearances are required, please specify details**

S.No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval/ clearance being complied with? (Y/N)
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
EIA was not applicable during the reporting period.					

All units of the Company except Ahmedabad and Bangalore are ISO 14001:2015 (Environmental Management System) certified. The Company conducted environmental impact assessments of all the units for the ISO 14001:2015 certification and no negative observations were found during the said assessment.

**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**

Yes

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

**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:**

5 (five)

**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	Federation of Indian Chambers of Commerce and Industry (FICCI)	National
2	Confederation of Indian Industry (CII)	National
3	Basic Chemicals, Cosmetics & Dyes Export Promotion Council (CHEMEXCIL)	National
4	The Advertising Standards Council of India (ASCI)	National
5	Home Insect Control Association (HICA)	National

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

Name of authority	Brief of the case	Corrective action taken
Nil	Nil	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.**

Name and brief details of project	SIA Notification No.	Date of Notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain. (Yes / No)	Relevant web link
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Not applicable. No assessments were undertaken or necessitated during the reporting period.

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

Sr. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (in ₹)
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The Company does not have any on-going projects on R&R.

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

In case of any complaints, emails can be sent to [employeegrievances@jyothy.com](mailto:employeegrievances@jyothy.com) or [hr@jyothy.com](mailto:hr@jyothy.com) or [secretarial@jyothy.com](mailto:secretarial@jyothy.com) or [info@jyothy.com](mailto:info@jyothy.com) or [whistleblower@jyothy.com](mailto:whistleblower@jyothy.com) email ids. Thereafter the issue is reviewed by the concerned department and any investigation, if required, is completed. Based upon the investigation, the concerned department in consultation with the head of the department provides a satisfactory resolution to the complaint. In addition to this, communities can contact us through the toll-free number +18001032992 and through [customercare@jyothy.com](mailto:customercare@jyothy.com) / [secretarial@jyothy.com](mailto:secretarial@jyothy.com).

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

	FY 2023-24	FY 2022-23
Directly sourced from MSMEs/ small producers	32.71%	34%
Directly from within India	98.98%	98.92%

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:**

	FY 2023-24	FY 2022-23
Rural	12.7%	10.3%
Semi-Urban	1.3%	0.2%
Urban	34.6%	34.8%
Metropolitan	51.4%	54.7%

**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**

The Company has a dedicated tollfree customer care number i.e. +18001032992 and email address i.e. [customercare@jyothy.com](mailto:customercare@jyothy.com) where the consumer can reach the Company with his/her concerns. The details of customer care number and email id is cited on all the products of the Company as well as on the Company's website under 'Contact' section.

Post receipt of the complaint, if any, the customer care officer raises the issue with the relevant department within the Company. However, while the discussion is on, the quality team requests for the samples in question from the complainant be handed over to the Company representative for ascertaining the cause. Once the product is received, a thorough examination is conducted by the relevant teams. If found genuine, the Company replaces the product.

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

	As a percentage to total turnover
Environmental and social parameters relevant to the product	100%
Safe and responsible usage	100%
Recycling and/or safe disposal	100%

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

	FY 2023-24*		Remarks	FY 2022-23		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	-
Advertising	Nil	Nil	-	Nil	Nil	-
Cyber-security	Nil	Nil	-	Nil	Nil	-
Delivery of essential services	Nil	Nil	-	Nil	Nil	-
Restrictive Trade Practices	Nil	Nil	-	Nil	Nil	-
Unfair Trade Practices	Nil	Nil	-	Nil	Nil	-
Other	Nil	Nil	-	Nil	Nil	-

\* Refer Reporting Boundary in Section A of the Report. The figures as stated for FY 2023-24 (current FY) are not strictly comparable with the previous year as the current FY also includes the details of erstwhile JFSL, now merged with JLL.

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

	Number	Reasons for recall
Voluntary recalls	Nil	N/A
Forced recalls	Nil	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, the Company has in place an Information Security Policy and Risk Management Policy which is being administered by the Information Technology department of the Company. Also, regular trainings are conducted for all the employees/ workers on cyber security and data privacy.

The Information Security Policy can be accessed at the following link: <https://www.jyothy labs.com/wp-content/uploads/2023/06/Information-Security-Policy-1.pdf>

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

Not applicable as no such incidents were reported.

**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



## Independent Practitioners' Limited Assurance Report

**To**  
**The Directors and Management**  
**JYOTHY LABS LIMITED ("JLL")**

Jyothy Labs Limited (hereafter "JLL") engaged M/s Rathi & Associates, Practicing Company Secretaries, Mumbai (hereafter "R&A") to conduct independent external assurance of non-financial information (Essential Indicators) disclosed in JLL's Business Responsibility and Sustainability Report (hereinafter "the BRSR") for the period April 01, 2023 to March 31, 2024.

The BRSR is based on the National Guidelines on Responsible Business Conduct (NGRBC), SEBI Circular No. SEBI/HO/CFD/CMD-2/P/CIR/2021/562 dated May 10, 2021 read with SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated July 12, 2023 pertaining to Business Responsibility and Sustainability Reporting (BRSR) framework. This assurance statement applies to the related information included within the scope of work described below.

The selection of reporting criteria, reporting period, reporting boundary, monitoring and measurement of data, preparation, and presentation of information for the BRSR is the sole responsibility of the management of JLL. R&A was not involved in the drafting or preparation of the backup data of JLL for the BRSR. Our sole responsibility was to provide independent assurance on its content.

### Management's Responsibility

JLL developed the BRSR's content. JLL management is responsible for identifying Essential Indicators, carrying out the collection, analysis and disclosure of the information presented in the BRSR (web-based and print), including website maintenance, integrity, and for ensuring its quality and accuracy in accordance with the applied criteria stated in the BRSR framework, such that it is free of intended or unintended material misstatements. JLL will be responsible for archiving and reproducing the disclosed data to the stakeholders upon request.

### Scope and Boundary

The scope of work includes the assurance of following non-financial performance/ Essential Indicators disclosed in the BRSR.

### In particular, the assurance engagement included the review of:

- (i) General Disclosure –
  - (a) details of the listed entity, products/services,

- (b) operations,
- (c) employees,
- (d) holding, subsidiary and associate companies including joint ventures,
- (e) CSR details,
- (f) transparency and disclosures compliance;
- (ii) Management & Process Disclosures;
- (iii) Disclosures against all 9 BRSR Principles;
- (iv) Review of the quality of information;
- (v) Review of evidence (on a sample basis) for identified non-financial indicators.

We have verified the below Essential Indicators disclosed in the BRSR as per details furnished in the Annexure attached with this letter.

JLL operates plants and/or operations/office at 28 locations in India plus one international location.

The assurance activities were carried out together with a desk review during the period from 1<sup>st</sup> to 3<sup>rd</sup> April 2024, verification activities were performed at JLL's Registered & Corporate Office at Ujala House, Ram Krishna Mandir Road, Kondivita, Andheri (East), Mumbai – 400 059.

### Limitations

R&A did not perform any assurance procedures on the prospective information disclosed in the Report, including targets, expectations, and ambitions. Consequently, R&A draws no conclusion on the prospective information. During the assurance process, R&A did not come across any limitation to the agreed scope of the assurance engagement. R&A did not verify any ESG goals and claims through this assignment. R&A verified data on a sample basis; the responsibility for the authenticity of data entirely lies with JLL. R&A does not accept or assume responsibility for any other person or organization. Any dependence by any person or third party on the BRSR Report may be placed entirely at their own risk by such person or third party.

### Our Responsibility

R&A's responsibility in relation to this engagement is to perform a limited level of BRSR assurance and to express a conclusion based on the work performed. Our engagement did not include an assessment of the adequacy or the effectiveness of JLL's strategy, management of ESG-related issues or the sufficiency of the Report against BRSR reporting principles, other than those mentioned in the scope of the assurance. R&A's responsibility regarding this verification is in reference to the agreed scope of work, which includes non-financial quantitative and qualitative information (KPIs) disclosed by JLL. Reporting

Organization is responsible for archiving the related data for a reasonable time period. The intended users of this assurance statement are the management of JLL. The data is verified on a sample basis, the responsibility for the authenticity of data lies with the reporting organization. Reporting Organization is responsible for archiving the related data for a reasonable time period. R&A expressly disclaims any liability or co-responsibility 1) for any decision a person or entity would make based on this assurance statement and 2) for any damages in case of erroneous data being reported. This assurance engagement is based on the assumption that the data and information provided to R&A by JLL are complete and true.

### Verification Methodology

During the assurance engagement, R&A adopted a risk-based approach, focusing on verification efforts with respect to disclosures. R&A has verified the disclosures and assessed the robustness of the underlying data management system, information flows, and controls. In doing so:

- i. R&A examined and reviewed the documents, data and other information made available by JLL for non-financial Essential Indicators (non-financial disclosures);
- ii. R&A conducted interviews with key representatives of JLL;
- iii. R&A reviewed the adherence to reporting requirements of "BRSR Framework";

### Limited Assurance Conclusion

Based on the procedures we have performed; nothing has come to our attention that causes us to believe that the information subject to the limited assurance engagement was not prepared in all material respects. R&A found the information to be reliable in all principles, with regards to the reporting criteria of the BRSR.

### Report complies with the below requirements:

- A. Governance, leadership and oversight: The messages of top management, business model to promote inclusive growth and equitable development, action and strategies, focus on products, risk management, protection and restoration of environment, and priorities are disclosed appropriately.
- B. Connectivity of information: JLL discloses various principles and their inter-relatedness and dependencies with factors that affect the organization's ability to create value over time.
- C. Stakeholder responsiveness: The Report covers mechanism for communication with key

stakeholders to identify major concerns to derive and prioritize the short, medium and long-term strategies. The Report provides insights into the organization's relationships (nature and quality) with its key stakeholders. In addition, the Report provides a fair representation of the extent to which the organization understands, takes into account and responds to the legitimate needs and interests of key stakeholders.

- D. Materiality: JLL has appropriately identified issues that affect its value creation, have high importance to its stakeholders, linked to strategy and governance considering aspects that are internal and external to JLL's range of business. The Report fairly brings out the aspects and topics and its respective boundaries of operations. The Report discloses information on material topics that substantively affect JLL's ability to create value over the short, medium and long term.
- E. Conciseness: The Report reproduces the requisite information and communicates clear information in as few words as possible. The disclosures are expressed briefly and to the point sentences, graphs, pictorial, tabular representation are applied. At the same time, due care is taken to maintain continuity of information flow in the BRSR.
- F. Reliability and completeness: JLL has established internal data aggregation and evaluation systems to derive the performance. The reported data is duly verified and authenticated by JLL. The majority of the data and information was verified by R&A's assurance team (on sample basis) during the assessment of the BRSR and found to be fairly accurate. All data, is reported transparently, in a neutral tone and without material error.
- G. Consistency and comparability: The information in the Report is presented on an annual basis in a reliable and complete manner. Thus, the principle of consistency and comparability is established.

For and on behalf of  
**RATHI & ASSOCIATES**

COMPANY SECRETARIES

sd/-  
**HIMANSHU S. KAMDAR**  
PARTNER

M. No.: FCS 5171

C.P. No.: .3030

Date: May 15, 2024

P.R. Certificate No.: 668/2020

**Identified Sustainability Indicators**

Sl. No.	BRSR Indicator Reference	Description of Indicator
1.	Section A – e) a	Employees and workers (including differently abled)
2.	Section A – e) b	Differently abled Employees and workers
3.	Section A – f)	Participation/Inclusion/Representation of women
4.	Section A – g)	Turnover rate for permanent employees and workers
5.	Section A – j)	Complaints/Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct
6.	Section B	Management and Process Disclosures
7.	Section C – Principle 1 – E1	Percentage coverage by training and awareness programmes on any of the Principles during the Financial Year
8.	Section C – Principle 1 – E6	Details of complaints with regard to conflict of interest
9.	Section C - Principle 2 - E2 b	What percentage of inputs were sourced sustainably?
10.	Section C – Principle 3 – E1 a	Details of measures for the well-being of employees
11.	Section C – Principle 3 – E2	Details of retirement benefits for Current Financial Year
12.	Section C – Principle 3 – E5	Return to work and Retention rates of permanent employees and workers that took parental leave
13.	Section C – Principle 3 – E7	Membership of employees and worker in association(s) or Unions recognised by the listed entity
14.	Section C – Principle 3 – E8	Details of training given to employees and workers
15.	Section C – Principle 3 – E9	Details of performance and career development reviews of employees and worker
16.	Section C – Principle 3 – E11	Details of safety related incidents
17.	Section C – Principle 3 – E13	Number of Complaints made by employees and workers
18.	Section C – Principle 3 – E14	Assessments for the year (Health and safety practices, Working Conditions)
19.	Section C – Principle 5 – E1	Number of Employees and workers who have been provided training on human rights issues and policies of the entity
20.	Section C – Principle 5 – E2	Details of minimum wages paid to employees and workers
21.	Section C – Principle 5 – E3	Details of remuneration/salary/wages
22.	Section C – Principle 5 – E6	Number of Complaints on (Sexual Harassment, Discrimination at workplace, Child Labour, Forced Labour/Involuntary Labour, Wages and Other human rights related issues) made by employees and workers
23.	Section C – Principle 5 – E9	Do human rights requirements form part of your business agreements and contracts
24.	Section C – Principle 6 – E1	Details of total energy consumption (in Joules or multiples) and energy intensity
25.	Section C – Principle 6 – E3	Details of disclosures related to water withdrawal by source (in Kilo litres)
26.	Section C – Principle 6 – E5	Details of implementation of mechanism for Zero Liquid discharge
27.	Section C – Principle 6 – E6	Details of air emissions (other than GHG emissions)
28.	Section C – Principle 6 – E8	Details of project related to reducing Green House Gas emissions
29.	Section C – Principle 8 – E2	Information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by entity
30.	Section C – Principle 9 – E3	Number of consumer complaints in respect of Data Privacy, Advertising, Cyber-Security, Delivery of essential services, Restrictive Trade Practices, Unfair Trade Practices, other
31.	Section C – Principle 9 – E4	Details of instances of product recall on account of safety issues