

Independent Assurance Statement

To the Directors and Management
 Jain Irrigation Systems Limited,
 Bambhori, Jalgaon, Maharashtra 425001

Jain Irrigation Systems Limited (hereafter 'JISL') commissioned TUV India Private Limited (TUVI) to conduct independent external assurance of non-financial information (*Essential and Leadership Indicators*) disclosed in JISL's Business Responsibility and Sustainability Report (hereinafter 'the BRSR') for the period April 01, 2022 to March 31, 2023. The BRSR is based on the National Guidelines on Responsible Business Conduct (NGRBC), SEBI circular: SEBI/HO/CFD/CMD-2/P/CIR/2021/562, dated 10/05/2021 pertaining to Business Responsibility and Sustainability Reporting (BRSR) framework. & Sustainability Reporting guideline. The assurance engagement was conducted in reference with AA1000AS v.3, specifically 'Type 1, Moderate Level', along with AA1000 AP (2018).

Management's Responsibility

JISL developed the BRSR's content and responsible for identifying "Essential and Leadership" 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's free of intended or unintended material misstatements. JISL 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 the following non-financial performance / Essential and Leadership Indicators disclosed in the BRSR. In particular, the assurance engagement included the following:

- i. *Review of General Disclosure, Management & Process and the disclosures against all 09 BRSR principles submitted by JISL;*
- ii. *Review of the quality of information;*
- iii. *Review of evidence (on a sample basis) for identified non-financial indicators*

TUVI has verified the below Essential and Leadership Indicators disclosed in the BRSR

Principles	Essential Indicators	Leadership Indicators
Principle 1: Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.	1,2,3,4,5,6,7	1, 2
Principle 2: Businesses should provide goods and services in a manner that is sustainable and safe.	1,2,3,4	1,2,3,4,5
Principle 3: Businesses should respect and promote the well-being of all employees, including those in their value chains.	1,2,3,4,5,6,7,8,9,10,11,12,13,14,15	1,2,3,4,6
Principle 4: Businesses should respect the interests of and be responsive to all its stakeholders.	1,2	1,2,3
Principle 5: Businesses should respect and promote human rights.	1,2,3,4,5,6,7,8,9,10	1,2,3,5
Principle 6: Businesses should respect and make efforts to protect and restore the environment.	1,2,3,4,5,6,7,8,9,10,11,12	1,2,3,4,5,6,7,8
Principle 7: Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent.	1,2	1
Principle 8: Businesses should promote inclusive growth and equitable development.	1,2,3,4	1,2,3,4,5,6
Principle 9: Businesses should engage with and provide value to their consumers in a responsible manner	1,2,3,4,5,6	1,2,3,4,5

The following plants of Jain Irrigation Systems Ltd. (JISL) and Jain Farm Fresh Foods Ltd. (JFFFL) were considered part of the boundary for BRSR verification.

1. JISL, Plastic Park, Jalgaon, Maharashtra
2. JISL, Kondamadgu, Hyderabad, Telangana
3. JISL, Udumalpath, Tamil Nadu
4. JISL, Alwar, Rajasthan
5. JISL, Tissue Culture Park, Jalgaon, Maharashtra
6. JISL, Energy Park, Jalgaon, Maharashtra
7. JISL, Agri Park, Jalgaon, Maharashtra
8. JFFFL, Jalgaon, Maharashtra
9. JFFFL, Chittoor, Unit-1, Andhra Pradesh
10. JFFFL, Chittoor, Unit-2, Andhra Pradesh
11. JFFFL, Vadodara, Gujarat

The assurance activities were carried out together with a desk review and on-site verification. On 11th to 15th July 2023, verification activities are performed at JISL Plastic Park, Jain Farm Fresh Foods Limited, JISL Energy Park, JISL Agri Park and JISL Tissue Culture Park Jalgaon, Maharashtra.

Limitations

TUVI did not perform any assurance procedures on the prospective information disclosed in the Report, including targets, expectations, and ambitions. Consequently, TUVI draws no conclusion on the prospective information. During the assurance process, TUVI did not come across any limitation to the agreed scope of the assurance engagement. TUVI didn't verified any ESG goals and claim through this assignment. TUVI verified data on a sample basis; the responsibility for the authenticity of data entirely lies with JISL. Any dependence of person or third party may place on the BRSR Report is entirely at its own risk.

Our Responsibility

TUVI's responsibility in relation to this engagement is to perform BRSR assurance and to express a conclusion based on the work performed. We conducted our engagement in reference with AA1000 Assurance Standard v3 for limited non-financial indicator. Our engagement did not include an assessment of the adequacy or the effectiveness of JISL'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. TUVI'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 JISL. The intended users of this assurance statement are the management of 'JISL'. The data is verified on a sample basis, the responsibility for the authenticity of data lies with the reporting organization. TUVI 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 is reported. This assurance engagement is based on the assumption that the data and information provided to TUVI by JISL are complete and true.

Verification Methodology

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

- i. *TUVI examined and reviewed the documents, data, and other information made available by JISL for non-financial Essential and Leadership Indicators (non-financial disclosures);*
- ii. *TUVI conducted interviews with key representatives, including data owners and decision-makers from different functions of JISL;*
- iii. *TUVI performed sample-based reviews of the mechanisms for implementing the sustainability-related policies and data management (qualitative and quantitative);*
- iv. *TUVI reviewed the adherence to reporting requirements of "the BRSR Framework"*

Opportunities for Improvement

The following are the opportunities for improvement reported to JISL. However, they are generally consistent with JISL management's objectives and programs.

- a) JISL can disclose its principle-wise commitments, goals and targets and report the corresponding status of achievements;
- b) JISL can accelerate the water positive index initiative, zero waste to landfill, zero liquid discharge, Net Zero initiatives
- c) JISL may communicate their ESG stewardship program achievement to end user via digital media or packaging material information
- d) JISL can develop dedicated EGS platform to capture the sustainability performance

- e) JISL may opt to take targets against its GHG emissions following the “Science-Based Targets” methodology (Sectoral de-carbonization approach or Absolute based targets or Economic approach).

Our Conclusion

In our opinion, based on the scope of this assurance engagement, the essential indicator performance reported in the BRSR report along with the referenced information provides a fair representation of the material topics, related strategies, and meets the general content and quality requirements of the Report.

Disclosures: TUVI is of the opinion that the reported disclosures generally meet the BRSR requirements. JISL refers to general disclosure to report contextual information about JISL, while the Management & Process disclosures the management approach for each indicator (Essential and Leadership).

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. TUVI 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: JISL 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 mechanisms of 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: The materiality assessment process has been carried out already during GRI reporting, based on the requirements of “GRI”. The GRI Report reflects how JISL 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 the JISL’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 JISL’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 a 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: JISL has established internal data aggregation and evaluation systems to derive the performance. The reported data is duly verified and authenticated by JISL. The majority of the data and information was verified by TUVI’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.*

Evaluation of the adherence to AA1000 AccountAbility Principles

Inclusivity: Stakeholder identification and engagement is carried out by JISL on a periodic basis to bring out key stakeholder concerns as material topics of significant stakeholders. In our view, the Report meets the requirements.

Sustainability Context: JISL established the relationship between ESG and organizational strategy within the Report, as well as the context in which disclosures are made. In our view, the Report meets the requirements with regards to the ESG Context.

Materiality: The materiality assessment process has been conducted, considering the topics that are internal and external to the JISL range of businesses The Report fairly brings out the aspects and topics and its respective boundaries of the diverse operations of JISL. In our view, the Report meets the requirements.

Responsiveness: TUVI believes that the responses to the material aspects are fairly articulated in the report, i.e.,

disclosures on JISL policies and management systems, including governance. In our view, the Report meets the requirements.

Impact: JISL communicates its ESG performance through regular, transparent internal and external reporting throughout the year, aligned with BRSR and includes Environmental, ESG, Climate Change Mitigation, Corporate Social Responsibility Policy etc. JISL reports on ESG performance to the Board of Directors, who oversees and monitors the implementation and performance of objectives, as well as progress against goals and targets for addressing ESG-related issues.

Completeness: The Report has fairly disclosed the selected non-financial KPI's, as per BRSR requirements. In our view, the Report meets the requirements.

Reporting Principles for defining report quality: The sampled data and information was verified by TUVI's assurance team during the onsite assessment and found to be fairly accurate. The disclosures related to ESG issues and performances are reported in a balanced manner and are clear in terms of content and presentation. In our view, the Report meets the requirements.

Reliability: The sampled data and information was verified by TUVI's assurance team and found to be fairly accurate. Some inaccuracies in the data identified during the verification process were found to be attributable to transcription, interpretation and aggregation errors and these errors have been corrected. Therefore, in reference with the BRSR reporting requirements and level of assurance engagement, TUVI concludes that the ESG data and information presented in the Report is fairly reliable and acceptable. In our view, the Report meets the requirements.

Neutrality: The disclosures related to ESG issues and performance are reported in a neutral tone, in terms of content and presentation. In our view, the Report meets the requirements.

Our Assurance Team and Independence

TUVI is an independent, neutral third-party providing BRSR verification services with qualified environmental and social specialists. TUVI states its independence and impartiality and confirms that there is "no conflict of interest" with regard to this assurance engagement. In the reporting year, TUVI did not work with JISL on any engagement that could compromise the independence or impartiality of our findings, conclusions, and recommendations. TUVI was not involved in the preparation of any content or data included in the BRSR, with the exception of this assurance statement. TUVI maintains complete impartiality towards any individuals interviewed during the assurance engagement.

For and on behalf of TUV India Private Limited



Manojkumar Borekar
Project Manager and Reviewer
Product Head – Sustainability Assurance Service
TUV India Private Limited



Assurance Statement no: 8121756191
www.tuv-nord.com/in
Place: Mumbai, India
Date: 16/08/2023

STATEMENT BY DIRECTOR RESPONSIBLE FOR THE BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

The foundation of an 'earth friendly' business of JAIN is its mission "Leave this world better than you found it". The mission was set by our Founder Chairman Dr. Bhavarlal Jain, four decades ago. A family of over 8,000 employees- we call them associates are committed to carry on this legacy by developing modern, yet affordable, and viable solutions that help conserve water, save energy and increase productivity while using less natural resources. We have opted for a path of excellence and continuous improvement with the inclusive policy at its core. This inherent approach has enabled us to sustain in unprecedented times.

We are not in a business for merely making money, we give paramount importance to shared value creation across our value chains. It is with immense pride and gratitude that our Company has been studied by Harvard for our innovative business models and dedicated commitment to meeting farmer's needs. The Company's journey has been driven by a steadfast focus on R&D. We have invested significantly into R&D, recognizing it as a vital enabler of innovation and progress. By staying at the forefront of technological advancement, we have been able to develop business models that align perfectly with farmer's requirements. We have received wide acclaim from prestigious institutions and groups in the field of Water. Many such recognitions have been bestowed upon us by the Ministry of Jal Shakti, UNESCO, WEF, Ministry of Science and Technology, Govt. of India, World Bank Group and other renowned entities to date. Company's tagline "More Crop Per Drop®" is now even adopted by the government as 'Per Drop More Crop' as a motto of Pradhan Mantri Krishi Sinchayee Yojana (PMKSY).

Company adheres to all applicable laws & regulations. Our commitment is to maintain the highest standards of accountability, transparency and social responsibility in business. We believe that ethics are the bedrock of our corporate as well as our social culture. We conduct business ethically and this is not just a legal obligation but a moral importance for us. We treat all our stakeholders including farmers with respect, dignity, equity and accountability. Our goal is to achieve continued growth through sustained innovation for total customer satisfaction and fair return to all other stakeholders. We meet this objective by producing quality products at optimum cost and marketing them at reasonable prices with social integrity.

We recognize the significance of dissemination of knowledge and skill development for farmer's empowerment. Our Company invests in farmers training programs and workshops that are conducted by our scientists and include capacity building w.r.t. latest irrigation techniques, new agricultural practices, export requirements and techniques. We are one of the pioneers who have set up research, development and demonstration farms, where farmers can come and see how sustainable farming practices are actually being done.

One of the alarming issues for agriculture in the current times is climate change. There is an urgent need to maximize productivity, ensure nutrition security while simultaneously decarbonizing agriculture and making it more resilient towards climatic changes. All these are embedded in the Water-Food-Energy Security nexus. Jain Irrigation has developed 'Innovative Technologies, Products and Solutions for Crops' to overcome the impact of rapidly changing climate. Our innovations help achieve food security without harming the



environment and doing unsustainable exploitation of natural resources.

JISL supports a 2,300 acres Hi-Tech Agri Institute, which houses a Farm Resource R&D, Demo, and Training & Extension Centre. More than 1,500 irrigation and agri scientists, engineers and technicians are working to provide their services and support for entire project planning, development and implementation. We have been making investments in renewable energy for more than a decade. At present a modern 1.6 MW biogas and another 8.5 MW solar power plant, coupled with rooftop solar installations have enabled JISL to supply its manufacturing process with a substantial amount of green energy. It enables us to reduce our carbon impact and eventually meet our substantial energy demand through renewable sources. All our sites in Jalgaon have received ISO 50001 for Energy Management System and ISO 14064 certification for greenhouse gas management.

The overseas business of JISL got merged With Rivulis in FY 23. This is a step taken to establish an entity with global leadership in modern micro-irrigation that can offer innovative Ag-Tech solutions and seamless service support to the farmers across the globe.

For its excellent contributions to the exports from the country the Company has bagged 13 export awards in different verticals in the three groups adumbrated by the PLEXCONCIL. Company has been achieving this for 4 consecutive years i.e. from 2017 to 2021. Jain Irrigation's Pipes department got the second award in the year 2019-20. And in FY 2022-23, the Company has won the award one more time.

As we embark on this incredible journey, on behalf of all the directors I am grateful for the unwavering support of participating banks, government departments at both central and state levels, our associates and most importantly our customers. We affirm to our stakeholders that we will incessantly and tirelessly work to meet the needs of farmers driven by innovation, collaboration, and a shared responsibility towards the wellbeing of the farming community and the society. As our Founder Chairman said "My biggest award is the smiling face of a farmer."

- Anil B. Jain

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One of the alarming issues for agriculture in the current times is climate change. There is an urgent need to maximize productivity, ensure nutrition security while simultaneously decarbonizing agriculture sector and making it more resilient towards climatic changes. Jain Irrigation has developed 'Innovative Technologies, Products and Solutions for Crops' to overcome the impact of rapidly changing climate. Our innovations help achieve food security without harming the environment and doing unsustainable exploitation of natural resources.



ANNEXURE X

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT 2022-23

SECTION A: GENERAL DISCLOSURES

The general details of the organization are as follows:

I) Details of Listed Entity

1) Corporate Identity Number (CIN) of the Company:	L29120MH1986PLC042028
2) Name of the listed entity:	Jain Irrigation Systems Limited
3) Year of incorporation:	1986
4) Address of the registered office:	Jain Plastic Park, N. H. No. 6, Bambhori, Jalgaon 425001
5) Corporate address:	Jain Plastic Park, N. H. No. 6, Bambhori, Jalgaon 425001
6) E-mail:	jisl@jains.com
7) Telephone:	+91-257-2258011
8) Website:	http://jains.com/
9) Financial year for which reporting is being done:	2022 -23
10) Name of the Stock Exchange(s) where shares are listed:	NSE-Mumbai at JISLJALEQS and in BSE at code 500219
11) Paid-up capital:	INR 1247.80 million
12) Contact details:	Avdhut V. Ghodgaonkar Company Secretary Contact Number : +91-257-2258011, Email : jisl@jains.com
13) Reporting boundary:	Jain Irrigation Systems Ltd. (including its group Company Jain Farm Fresh Foods Ltd.) standalone basis.

II) Products

14) Product / Services: Details of business activities (accounting for majority of the turnover)

Sr.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1)	Hi-Tech agri inputs, Plastic Products and Renewable Energy Products	Micro Irrigation Systems (Drip Irrigation / Sprinkler irrigation) Piping Systems (HDPE & PVC pipes & fittings), Plastic sheet, Tissue Culture Plants, Solar pumps and equipments.	84.55%
2)	Agro-Processed Products, Fruit Processing, Vegetable Dehydration and spice processing	Standard dehydrated Onion products, Frozen fruits, Fruit Purees, Pulp & Concentrate, and Spices	15.45%

15) Product / Services: Products / Services sold by the entity (accounting for majority of the turnover):

Sr.	Product / Service	NIC Code	% Of total Turnover contributed
1)	Manufacture of Plastic Products	22209	84.55%
2)	Manufacture of fruit or vegetable juices and their concentrates squashes and powder and Spices	10304	15.45%

III) Operations

Product / Services

16) **Product / Services:** Number of locations where plants and operations and or offices of the entity are situated:

We have a total eighteen manufacturing plants across the globe. Eleven manufacturing facilities are within India and seven plants are abroad.

Jain Irrigation Systems Ltd.

Location	Number of plants	Number of offices	Total
National	11	49	60
International	7	26	33

17) Markets served by the entity

a) Number of locations

Location	Number
National (States)	36
International (No. of Countries)	126 plus

b) Contribution of exports as a percentage of the total turnover of the entity:- On a standalone basis, for Jain Irrigation Systems Ltd. the consolidated exports make 15% contribution to its turnover.

c) A brief on types of customers

IV) Employees

18) Details at the end of the financial year:

a) Employees and workers (including differently abled):-

Sr.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
EMPLOYEES						
1)	Permanent Employees (All Permanent including workers) (D)	2,516	2,415	96.0%	101	4.0%
2)	Other than Permanent- Contractual Employees (E)	34	34	100.0%	-	-
3)	Total employees (D + E)	2,550	2,449	96.0%	101	4.0%
WORKERS						
4)	Permanent Workers (F)	5,604	5,134	91.6%	470	8.4%
5)	Other than Permanent (Contractual) (G)	2,970	2,197	74.0%	773	26.0%
6)	Total workers (F + G)	8,574	7,331	85.5%	1243	14.5%

b) Differently abled Employees and workers*:

Sr.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
DIFFERENTLY ABLED EMPLOYEES						
1)	Permanent Employees (All Permanent including Operators) (D)	5	4	80.0%	1	20.0%
2)	Other than Permanent- Employees (E)	-	-	-	-	-
3)	Total differently abled employees (D + E)	5	4	80.0%	1	20.0%
DIFFERENTLY ABLED WORKERS						
4)	Permanent Workers (F)	25	22	88.0%	3	12.0%
5)	Other than Permanent (G)	-	-	-	-	-
6)	Total differently abled workers (F + G)	25	22	88.0%	3	12.0%

19) Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors (Total)	12	02	16.66%
a) Executive Directors	04	-	-
b) Non Executive - Independent Directors	07	02	28.57%
c) Non Executive - Nominee Directors	01	-	-
Key Management Personnel	02	-	-

20) Turnover rate for permanent employees and workers

	FY 2022-23 (Turnover rate in current FY)-Nos			FY 2021-22 (Turnover rate in previous FY)			FY 2020-21 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	222	26	248	297	31	328	371	24	395
Permanent Workers	204	8	212	323	9	332	381	4	385

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

21) Names of holding / subsidiary / associate companies / joint ventures:

Sr.	Name of the holding / Subsidiary / Associate Companies / Joint Ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% Of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1)	Jain Irrigation Systems Ltd.	Holding		No
2)	Jain Farm Fresh Foods Limited	Subsidiary	88.81	Yes
3)	JISL Overseas Limited	Subsidiary	100	No
4)	Jain International Trading B.V.	Subsidiary	100	No
5)	Jain Processed Foods Trading & Investments Pvt. Ltd.	Subsidiary	100	Yes
6)	Driptech India Pvt. Ltd.	Subsidiary	75	No
7)	Jain (Europe) Limited.	Subsidiary	100	No
8)	Jain International Foods Limited (Erst. SQF 2009 Limited)	Subsidiary	100	No
9)	Ex-Cel Plastics Limited	Subsidiary	100	No
10)	Jain America Foods Inc. (Erstwhile Jain (Americas) Inc.)	Subsidiary	100	No
11)	Jain America Inc.	Subsidiary	100	No
12)	Jain Irrigation Holding Inc.	Subsidiary	100	No
13)	Jain Farm Fresh Foods Inc., USA (Erstwhile Cascade Specialities Inc., USA)	Subsidiary	100	No
14)	JIO (Erstwhile Jain Irrigation Inc.)	Subsidiary	100	No
15)	Jain Overseas B.V. Netherland	Subsidiary	100	No
16)	Jain (Israel) B.V. Netherland	Subsidiary	100	No
17)	Jain Netherlands Holding I B.V.	Subsidiary	100	No
18)	Jain Netherlands Holding II B.V.	Subsidiary	100	No
19)	JISL Global SA	Subsidiary	100	No
20)	JISL Systems SA	Subsidiary	100	No
21)	Excel Plastic Piping Systems SAS	Subsidiary	100	No
22)	Jain Mena DMCC	Subsidiary	100	No
23)	Jain Farm Fresh Holdings SPRL,	Subsidiary	100	No
24)	Innovafood NV,	Subsidiary	100	No
25)	Pacific Shelf 1218 Ltd.	Subsidiary	100	No
26)	Northern Ireland Plastics Ltd.,	Subsidiary	100	No
27)	Killyleagh Box Co. Ltd.,	Subsidiary	100	No
28)	Packless (Europe) Ltd.,	Subsidiary	60	No
29)	Jain Farm Fresh Gida Sanayi Ve Ticaret Anonim Sirketi	Subsidiary	100	No
30)	Solution Key Ltd.	Subsidiary	100	No
31)	Sleaford Food Group Limited	Subsidiary	100	No
32)	Sleaford Quality Foods Limited	Subsidiary	100	No
33)	Arnolds Quick Dried Foods Limited	Subsidiary	100	No
34)	Sustainable Agro Commercial Finance Ltd.	Associate	49	No

VI) CSR Details

22) i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No) - Yes.

ii) Turnover (in INR Mn) - 36,135 mn

iii) Net worth (in INR Mn) - 45,923 mn

VII) Transparency and Disclosures Compliances

23) 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 2022-23			FY 2021-22		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities		Nil	Nil	No grievance received	Nil	Nil	No grievance received
Investors (other than shareholders)		Nil	Nil	No grievance received	Nil	Nil	No grievance received
Shareholders	Yes. Please see the link below: https://www.primeinfobase.in/Pages/JISL_JALEQS_POLICY.aspx?value=3cYDU7170mvM600	6	Nil	Satisfactory redressal done for 100% grievance / complaints	11	Nil	Satisfactory redressal done for 100% grievance / complaints
Employees and workers	MSHCcMw==	Nil	Nil	No grievance received	Nil	Nil	No grievance received
Customers		498	Nil	Satisfactory redressal done for 100% grievance / complaints	319	Nil	Satisfactory redressal done for 100% grievance / complaints
Value Chain Partners		Nil	Nil	No grievance received	Nil	Nil	No grievance received
Other (please specify)		Nil	Nil	No grievance received	Nil	Nil	No grievance received

24) Overview of the Company's business conduct, pertaining to environment and social matters that present a risk or an opportunity to the business of the Company, rationale for identifying the same approach to adapt or mitigate the risk along with its financial implications, as per the following format:

Sr. Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1) Water	Risk and Opportunity	Rapid population growth, unplanned urbanization & industrial expansion may lead to water scarcity. Moreover, Extreme climatic events may also affect the rainfall patterns.	Refer to the compliance w.r.t. principle-2 and principle 6 of NGRBC in this report	No material impact during the period under review
2) Customer Satisfaction	Opportunity	Delivering a Quality Product	<ul style="list-style-type: none"> Customers place importance on timely delivery, price, and quality of products The social and environmental performance of the organization, and its products and services are optimized. Our products and services meet global standards related to product quality, customer health, and safety. At the same time we are communicating our efforts to manufacture products with minimal environmental and social impact. 	Positive

Sr. Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
			<ul style="list-style-type: none"> ● We moderate our energy consumption and greenhouse gas and carbon dioxide emissions through our MIS and green energy products. ● Our subsidiary Company JFFFL being members of Sedex (Supplier Ethical Data Exchange), our food processing plants undergo SMETA (Sedex Members Ethical Trade Audit) checks by third party auditors to verify our compliances with their labour, health and safety, and environmental standards, and business ethics. ● The food products themselves, across all sites, are certified by independent third party audit compliants with Global Food Safety Management Standards (GMA-SAFE). 	
3) R&D and Extension Activities	Opportunity	Increasing the yield and profitability	<ul style="list-style-type: none"> ● Our products are manufactured based on our continuous learning which lead to several innovations over the time. These innovations are directed to achieve higher yields and reduce the environmental impacts. ● Integrated Irrigation Solutions ● Solar panels and solar pumping systems. ● Initiating LCA impacts and disclosures (refer to the compliance to BR principle-2 as per NGRBCs in this report) 	Positive
4) Climate Change and GHG Emissions	Opportunity	Delivering a environmentally friendly Product	<p>By implementation of various energy and GHG avoidance projects as stated below;</p> <ul style="list-style-type: none"> ● 9 TPH biomass fired boiler at Jalgaon, India. ● 2x10 TPH biomass fired boiler at Chittoor, India. ● Biogas consumption at Cascade Specialist plant, USA. ● 1.6 MW biogas power project at Jalgaon ● 8 MW solar PV power project. ● Waste Heat Recovery project for 400 TR refrigeration. ● In-plant electrical energy saving measures. ● Solar hand pumps for fetching irrigation water in Jalgaon (MH) and Udumalpeth, (TN). ● Through our R & D, we developed environment-friendly products. 	Positive

Sr. Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
5) Renewable and other energy sources	Opportunity	Delivering an environmentally friendly Product	Same approach as adopted for Climate Change and GHG Emissions	Positive
6) Health and safety of employees and workers	Opportunity	Ensuring the good labour management and welfare of all the associates.	Regular health check-ups for all the employees were duly accomplished. Pandemic like situation might cause unpredicted harm to the employees health	No material impact during the period under review
7) Product safety	Opportunity	Maintaining the commitment of delivering quality products	Refer to the compliance w.r.t. principle-2 of NGRBC in this report	Positive
8) Natural Resource Management	Opportunity	Maintaining the commitment of delivering sustainable products	Refer to the compliance w.r.t. principle-2 and principle 6 of NGRBC in this report	Positive
9) Occupational Health and Safety	Opportunity and Risk	Regulatory compliance, adds to brand value, customer and investor disclosure requirement	Refer to the compliance w.r.t. principle-3 of NGRBC in this report	No material impact during the period under review.
10) Human rights, ethics and integrity	Opportunity and Risk	Regulatory compliance, adds to brand value, customer and investor disclosure requirement	Refer to the compliance w.r.t. principle-1 and principle-3 of NGRBC in this report	No material impact during the period under review
11) Supply chain and Material resource	Opportunity and Risk	JISL supply chain management helps to promote the sustainable agricultural products.	Supplier audit for food processing sector Promoting sourcing from local supplier Contract Farming JAINGAP & Sustainable Agricultural Codes	Positive
12) Waste Management-EPR	Opportunity and Risk	Regulatory compliance, adds to brand value, customer and investor disclosure requirement	Please refer to the compliance w.r.t. principle-2 and principle 6 of NGRBC in this report	Positive
13) Community Development (CSR)	Opportunity	Maintaining healthy relationships with local communities has enabled the Company to effectively contribute to social development and thus create foundation for a sustainable business.	The Company continues to engage in CSR activities at all plants to create deeper bonds with the community at large. Please refer to the corresponding section of Annual Report for the CSR activities during the reporting period.	Positive as JISL supported community.
14) Training and Development	Opportunity	Skilled workforce helps attain higher efficiency and increased productivity.	Please refer to the compliance w.r.t. principle-3 and principle 9 of NGRBC in this report.	No material impacts during reporting period
15) Energy and Fuel Efficiency	Risk & Opportunity	Inefficient / conventional energy consumption leads to climate change risk. JISL has implemented energy management system in line with International standards. It helps saving energy costs as well as leads to reduction of GHG emissions.	Refer to the compliance w.r.t. principle-3 and principle 6 of NGRBC in this report.	No material impact during the period under review

Sr. Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
16) After Sales Services (Agriculture)	Opportunity	After services allows the hand holding of farmers which ensures values sharing	Refer to the compliance w.r.t. principle-9 NGRBC in this report.	No material impact during reporting period
17) Security and Material protection	Risk	Loss of material at the project site is risk in terms of time of completion and financial returns	<ul style="list-style-type: none"> ● Hiring the dedicated security personnel ● Deploying Logistic and security Teams 	No material impact during reporting period
18) Biodiversity	Opportunity	Our products don't harm biodiversity in any possible way. Rather we have been able to restore substantial biodiversity in our manufacturing units through our watershed development projects.	Refer to the compliance w.r.t. principle-6 NGRBC in this report.	Positive impact during reporting period
19) Employee Diversity, Talent Management and Retention	Risk & Opportunity	Diverse workforce is a strength for the organization given the various roles and nature of the work and given the various geographies the Company operates.	Refer to the compliance w.r.t. principle-6 NGRBC in this report.	No material impact during reporting period
20) Payments and other Financial Aspects	Risk & Opportunity	Regulatory Compliance.	Refer to the compliance w.r.t. principle-1 NGRBC in this report.	No material impact during reporting period
21) Collaboration, merger and acquisition	Risk & Opportunity	As per business continuity plan.	Refer to the compliance w.r.t. principle-1 NGRBC in this report.	No material impact during reporting period
22) Gender Diversity	Opportunity	Promote the value of different perspectives, experiences, and skills which led to more informed and well- rounded decision making processes in the Company. Moreover, Diverse teams foster creativity, innovation, productivity and performance.	Refer to the compliance w.r.t. principle-3 & principle- 5 NGRBC in this report.	No material impact during reporting period
23) New regulations	Risk & Opportunity	Regulatory Compliance.		No material impact during reporting period

The principle wise policy information is outlined in table below:

Table 3- BR Policy Matrix as Per NGRBC [1]

Sr.	Compliance with NGRBCs	P1	P2	P3	P4	P5	P6	P7	P8	P9
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)	Y	Y	Y	Y	Y	Y	Y	Y	Y
	c. Web Link of the Policies	https://www.primeinfobase.in/Pages/JISLJALEQS_POLICY.aspx?value=3cYDU7170mvM600MSHCcMw==								
	Core elements and materiality assessment	The core elements are applicable as stipulated under Business Code of Conduct available at https://www.nseprimeir.com/z_JISLJALEQS/files/CodeofConductJISL.pdf . Stakeholder engagement and material issues w.r.t. NGRBC principle are identified and presented below under the description of Principle 4								
2)	Whether the entity has translated the policy into procedures. (Yes / No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
3)	Do the enlisted policies extend to your value chain partners? (Yes / No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
<p>Note: The policies have been formulated by sectoral experts after having consultation with relevant department heads. During the formal stakeholder consultation process for materiality assessment of sustainability disclosures, the stakeholders' suggestions and comments are sought on Company's policies.</p>										
4)	Name of the national and international codes/certifications/ labels/ standards (e.g., Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g., SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	Y We report to Global Reporting Initiative (GRI Universal Standards) and IFC on the ESG performance indicators. Our Ethics (Code of Conduct) Policy is in conformance of IFC Standards and GRI Guidelines	Y Policies are in conformance of Environment Management System (ISO 14001: 2015) GHG Management Systems (ISO 14064), Water Management System (ISO 14046:2018) and Quality Management System (ISO 9001:2015)	Y Integrated Management System Policy is in conformance of ISO 9001:2015, ISO 14001:2015 and ISO 45001:2018 and Code of Conduct Policy is in conformance of IFC performance standards and GRI Guidelines	Y Ethics Policy is in conformance of IFC and GRI Standards	Y Ethics Policy is in conformance of IFC and GRI Standards	Y Integrated Management System Policy is in conformance of ISO 9001:2015, ISO 14001:2015 and ISO 45001:2018 and Ethics Policy is in conformance of IFC performance Standards on ESG	Y Integrated Management System Policy is in conformance of ISO 9001:2015, and IFC performance Standards and all the relevant national environmental, social and labour laws	Y We report to Global Reporting Initiative (GRI Universal Standards) and IFC on the ESG performance indicator. Our Ethics Policy is in conformance of IFC Standards	Y Our Corporate Philosophy embeds total customer satisfaction. In addition Integrated Management System Policy is in conformance of ISO 9001:2015, and IFC performance Standards and all the relevant national environmental, social and labour laws
5)	Specific commitments, goals and targets set by the entity with defined timelines	We are working towards the International Target Frameworks.. We are in process of aligning our targets with the same.								
6)	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	Not applicable.								

[1] Y stands for Yes and N for NO

Sr.	Compliance with NGRBCs	P1	P2	P3	P4	P5	P6	P7	P8	P9
7)	Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)	Covered in the CEO Message of this report								
8)	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).									
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 Division Head is responsible.								
10)	Details of Review of NGRBCs by the Company:									
11)	Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide the name of the agency.	Yes. Independent assessment has been conducted by TUV India Private Limited, as a part of IMS audit during FY 22-23. In addition an independent assurance has also been conducted by TUV India for the BR and sustainability data presented in this report.								
12)	If answer to question (1) above is "No" i.e., not all Principles are covered by a policy, reasons to be stated:	Not Applicable.								
13)	Specified committee of the Board/ Director/ Official to oversee the implementation of the policy	Y (Division Head)	Y (Division Head)	Y (Division Head)	Y (Division Head)	Y (Division Head)	Y (Division Head)	Y (Division Head)	Y (Division Head)	Y (Division Head)
14)	Online Reference to the Policies	Y (Link: https://www.primeinfobase.in/Pages/JISLJALEQS_POLICY.aspx?value=3cYDU7170mvM600MSHCcMw==)								
15)	Communication of policy to all relevant internal and external stakeholders	Y	Y	Y	Y	Y	Y	Y	Y	Y
16)	In-house structure to implement the policy/ policies.	Y	Y	Y	Y	Y	Y	Y	Y	Y
17)	Grievance redressal mechanism related to the policies to address stakeholders' grievances	Y	Y	Y	Y	Y	Y	Y	Y	Y
18)	Status of audit/ evaluation of the working of policies by an internal or external agency	Y (External Agency)	Y (External Agency)	Y (External Agency)	Y (External Agency)	Y (External Agency)	Y (External Agency)	Y (External Agency)	Y (External Agency)	Y (External Agency)

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

The Company's corporate governance framework in all respects complies with the requirements of the revised guidelines on corporate governance stipulated under SEBI LODR, 2015. Sustainability committee meets every six months to review the BR performance. The Company has in place a comprehensive Code of Conduct for all of its senior functionaries^[2] and every senior functionary is responsible to comply with Code in letter and spirit. This comprises a policy related to the conflict of interest in governance and senior management. The Company Secretary is the Compliance Officer for the purposes of this Code. In terms of provisions of SEBI (Prohibition of Insider Trading) Regulations, 2015, the Company has also formulated a 'Code of internal procedure & conduct for prevention of insider trading'^[3] in shares of the Company. The code of conduct has been explained and circulated to the employees and is implemented by Compliance Officer who reports to the Managing Director. More information on JISL governance framework, including the role and structure of the Board of Directors and its committees, Articles of Association, Code of Conduct, Corporate Governance guidelines is available at <http://www.jains.com/>.

Governance of BR

Details of Director/Directors responsible for BR:

Sustainability Committee of Board of Directors is responsible for governance related to business responsibility.

The role of Sustainability Committee:

To guide the top management in ensuring responsible business practices across all the operations of the Company.

To implement and monitor the various sustainability initiatives across all the operations of the Company.

To submit Periodical reports to the Board of Directors as they may deem fit.

Details of the Director/Directors responsible for implementation of the BR policy / policies

Sr.	Name	Designation	DIN no.
1)	Mr. Ashok Bhavarlal Jain	Chairman and Executive Director, Promoter-Director	00053157
2)	Mr. Anil Bhavarlal Jain	Vice Chairman and Managing Director, Executive Director, Promoter-Director	00053035
3)	Mr. Ajit Bhavarlal Jain	Joint Managing Director, Executive Director , Promoter-Director	00053299
4)	Mr. Atul Bhavarlal Jain	Joint Managing Director, Executive Director, Promoter-Director	00053407

Principle-wise BR policies as per NGRBC:

The Company has formulated and implemented policies for various management systems adhering to the national and international standards. The policies implemented are also satisfy the requirements of following business responsibility Principles as The National Guidelines for Responsible Business Conduct, 2018 (NGRBC)

Principle 1: Businesses should conduct and govern themselves with integrity, and in a manner that is ethical, transparent, and accountable. ^[P1]

Principle 2: Businesses should provide goods and services in a manner that is sustainable and safe. ^[P2]

Principle 3: Businesses should respect and promote the well-being of all employees, including those in their value chains. ^[P3]

Principle 4: Businesses should respect the interests of and be responsive to all its stakeholders. ^[P4]

Principle 5: Businesses should respect and promote Human Rights ^[P5]

Principle 6: Businesses should respect, protect, and make efforts to protect and restore the environment ^[P6]

Principle 7: Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent ^[P7]

Principle 8: Businesses should support inclusive growth and equitable development ^[P8]

Principle 9: Businesses should engage with & provide value to their consumers in a responsible manner ^[P9]

[2] http://www.nseprimeir.com/z_JISLJALEQS/files/CodeofConductJISL.pdf

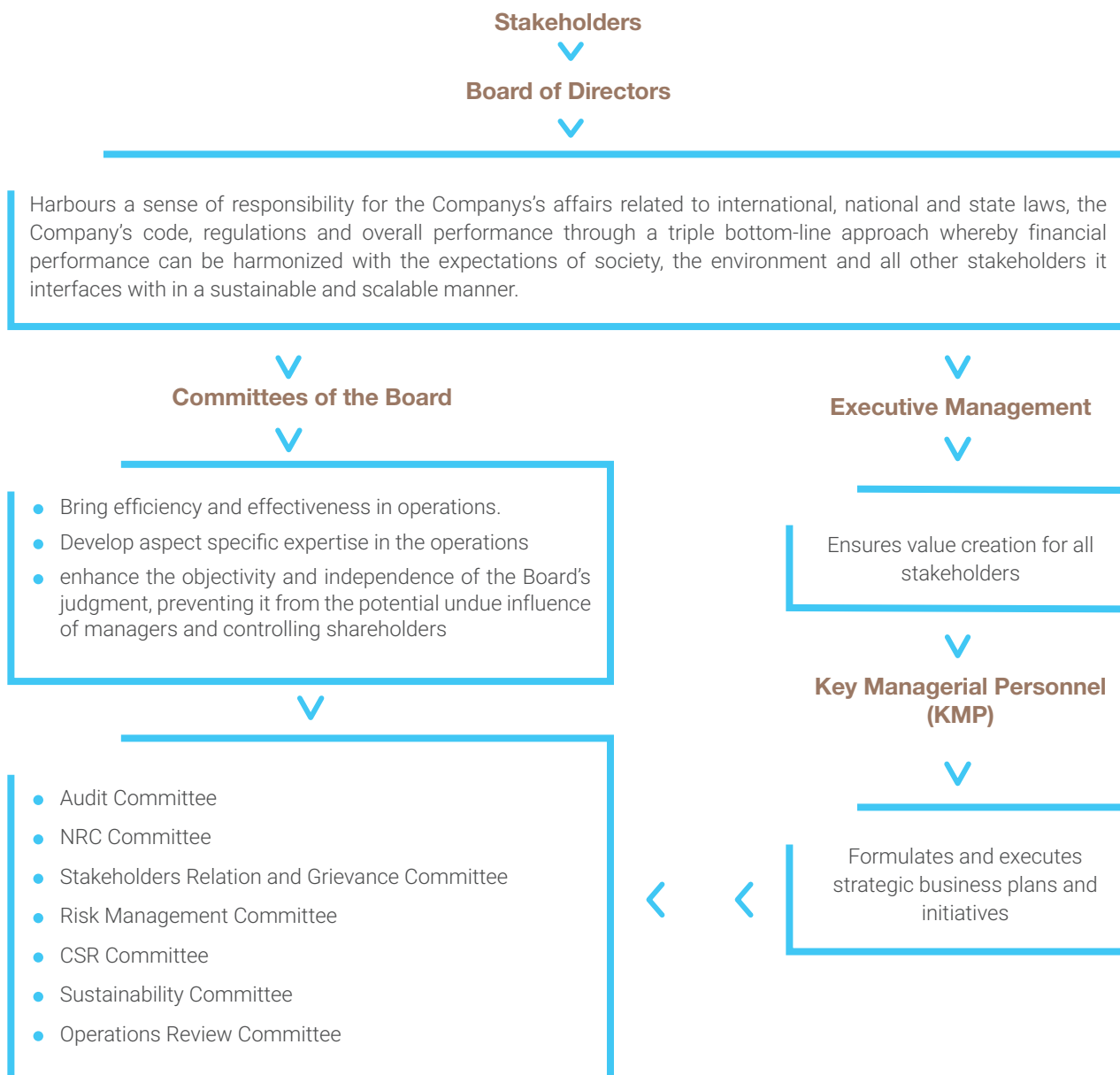
[3] http://www.nseprimeir.com/z_JISLJALEQS/files/CodeofConduct-InsiderTrading.pdf

SECTION C: PRINCIPLE-WISE PERFORMANCE DISCLOSURES

PRINCIPLE 1: GOOD CORPORATE GOVERNANCE

Businesses should conduct and govern themselves with integrity, and in a manner that is ethical, transparent, and accountable.

Adherence to ethics, transparency and accountability at JISL is driven by the apex committee of the Board of Directors. This committee is responsible for governance related to business responsibility. The committee guides the top management on responsible business practices. It further monitors the implementation of various sustainability initiatives across all operations of the Company and submits review reports to the Board at regular intervals.



The committee is also responsible for ensuring the Company's affairs related to international, national & state laws, the Company's code, regulations and overall performance are in line with the triple bottom-line approach (including economic, environmental and social aspects).

The last review meeting of the apex committee was held on 29th March 2023.

The table below provides further details of adherence to the principle 1 of NGRBC.

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	% of persons in respective category covered by the awareness programs
Board of Directors	-	Various subjects w.r.t. ESG principles stipulated in NGRBCs	-
Key Managerial Personnel	-		-
Employees other than BoD and KMPs	247		40 %
Workers			60 %

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 Obligations) Regulations, 2015 and as disclosed on the entity's website):

COMPOUNDING								
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	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Settlement	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Compounding fee	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
NON-MONETARY								
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions			Brief of the Case		Has an appeal been preferred? (Yes/No)	
Imprisonment	None		None		None		None	
Punishment	None		None		None		None	

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

Case Details	Name of the regulatory / enforcement agencies / judicial institutions
Not applicable	Not applicable

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

- Yes. (Link: https://www.primeinfobase.in/Pages/JISLJALEQS_POLICY.aspx?value=3cYDU7170mvM600MSHCcMw==)
- The Prevention of Bribery and Corruption Policy is embedded in the Company's "Anti-Bribery and Anti-Corruption Policy", Code of Conduct (for Board Members & Senior Management etc.) and Whistle Blower Policy and practices.
- The Whistle Blower policy outlines the steps to be taken for proper reporting.
- All complaints received from whistleblowers are placed before the Audit Committee and the Board of Directors on a quarterly basis. The Company also creates awareness about the Code of Conduct to ensure the proper implementation of Codes.

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 2022-23	FY 2021-22
Directors	None	None
KMPs	None	None
Employees	None	None
Workers	None	None

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

	FY 2022-23		FY 2021-22	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	Not Applicable	Nil	Not Applicable
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil	Not Applicable	Nil	Not Applicable

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.

- None.

Leadership Indicators

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

Total number of awareness programmes held	Topics / principles covered under the training	% Of value chain partners covered (by value of business done with such partners) under the awareness programmes
15	Sustainable Agriculture	50% (Limited to upstream of JFFFL vegetable processing)

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

- Yes.

- The Company has put in place comprehensive “Code of Conduct” for all its senior functionaries, every senior functionary is responsible for complying with the code in letter and spirit.
- This covers a policy related to the conflict of interest in governance and senior management.
- The Company Secretary is the Compliance Officer for the purpose of this code.
- In line with the provisions of the Companies Act 2013 as amended.
- The code of conduct has been explained and circulated to the associates, and is implemented by the Compliance Officer, who reports to the Managing Director.

PRINCIPLE 2: PRODUCTS LIFE CYCLE SUSTAINABILITY

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

Founder Chairman of the Company has set up a mission “Leave this world better than you found it” and this mission reflects in the Company’s progress. The Company’s business model is based on the concept of “Resource to Root”, which addresses the water, energy and food security and specially helps the smallholder farmers to improve their incomes substantially by transforming their lives with the help of micro-irrigation and green energy technologies that save water, electricity, fertilizers and increase the produce twofold or even threefold.

Manufactured products impact on environmental systems, biodiversity and human health. As a responsible corporate we have been very selective in choosing our business. We would never enter into any activity that create wealth while negatively impacting any human, animal or plant. We have invested into state-of-the-art modern manufacturing facilities across all our business verticals so as to minimise the environmental impact of our business operations. We have carried out watershed development work and afforestation activities on a massive scale. These is addition to the renewable (solar and biogas) energy installations at our manufacturing units, help ensure that we give back more to the biosphere than we take from it. In order to assess the impact of our products during the manufacturing phase and in downstream value chain we have adopted Life Cycle Assessment (LCA) based approach. This approach measures the impact of a product through all the stages ranging from raw material extraction to material processing, manufacturing, distribution, end use, repair and maintenance as well as disposal or recycling. This method comprehensively evaluates the impact of various inputs and outputs at every stage to assess their impact on human health and the environment.

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.

Expenditure	FY 2022-23 (INR Mn)	FY 2021-22 (INR Mn)	Details of improvements in environmental and social impacts
R & D	158.91	193.57	Development of Precision Farming and Good Agriculture Practices through Agri-Biotech and Tissue Culture techniques.
Capex	1,213.70	137.99	Supporting Climate Resilient Sustainable Agriculture

- 2) a) Does the entity have procedures in place for sustainable sourcing? (Yes / No) Yes.
 b) If yes, what percentage of inputs were sourced sustainably? 100%

- 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.

The Company has installed a biogas plant of 1.6 MW at its subsidiary at Jain Farm Fresh Foods Ltd. at Jalgaon in which 100% of the biodegradable waste generated from the processing plant is utilized. Plastic Waste is recycled during manufacturing process of piping and drip irrigation products. The hazardous waste generated during plastic and food processing which comprises used oil, oil-soaked cotton, paint-soaked cotton, used batteries, empty chemical containers, waste chemicals, and solvents is sent to the authorized vendor for safe disposal. JISL has adopted Rain Water Harvesting System in its plants and the harvested water is used to recharge the wells. The treated effluent water is used for gardening and agricultural purposes in their own land.

- 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.

We have obtained Plastic Waste Management Registration from the Central Pollution Control Board and Fulfilling our EPR in the capacity of the brand owner. Our PWM registration number for EPR as a brand owner is BO-13-000-07-AAACJ7163Q-22.

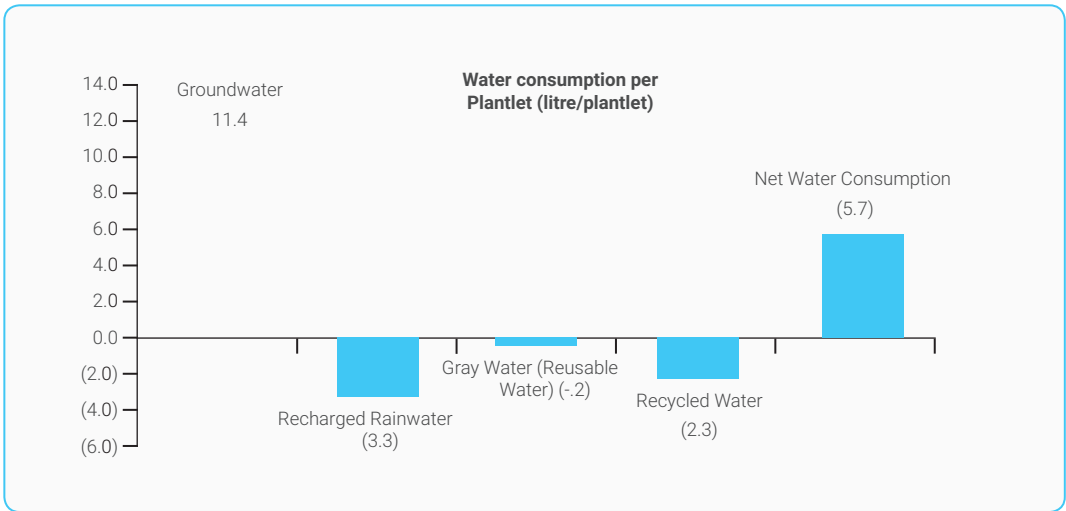
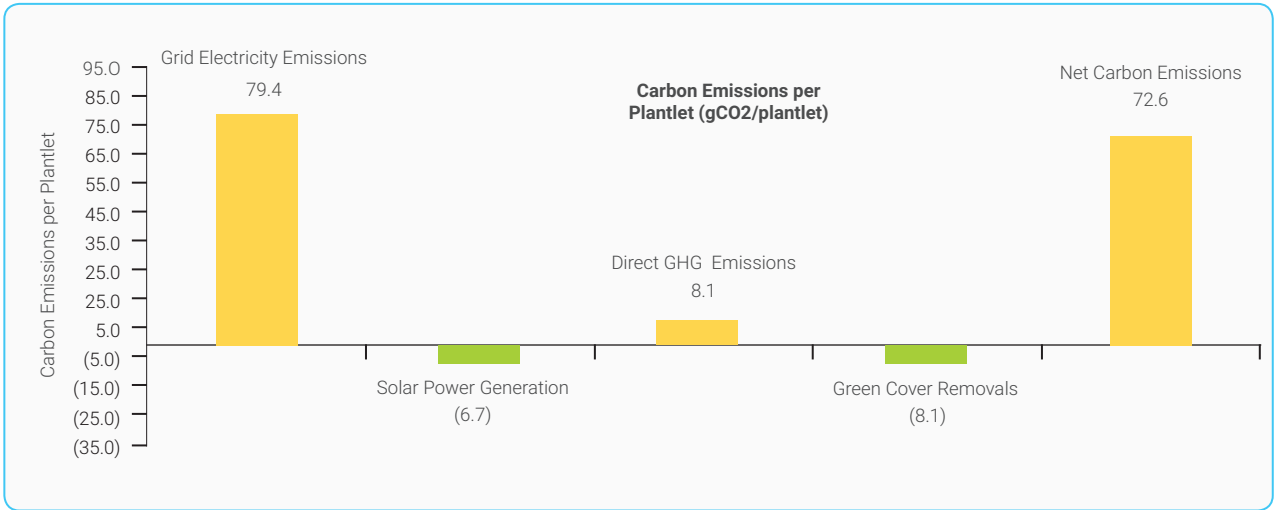
Leadership Indicators

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

NIC Code	Name of Product / Service	% Of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the web-link.
22209	HDPE Pipe	14.9%	Cradle to Grave	No	Providing in the BRSR
22209	Tissue Culture Plants	4.9%	Cradle to Grave	No	Providing in the BRSR

During the last financial year we had conducted Cradle-to- Gate LCA of our HDPE product group. This financial year we have progressed further and carried out the Cradle-to-Gate LCA of the Tissue Culture Product group with a focus on water and carbon footprint. The TC product group contribute to 4.9% of the total revenue. Thus, we have completed the LCA of the product categories that contribute to about 20% of the total revenue of the company.

The summary of LCA based Cradle-to-Gate carbon and water footprints of TC Product group is provided in the charts below.



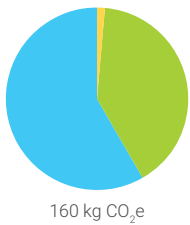
The results of the Cradle-to-Grave life cycle assessment study done for HDPE Pipe are as follows:

Environmental impact- HDPE Pipe



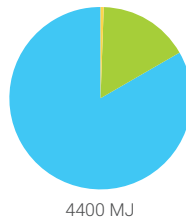
Carbon Footprint

- Material : 93 kg CO₂e
- Manufacturing : 64 kg CO₂e
- Transportation : 2.5 kg CO₂e
- End of Life : 0.00 kg CO₂e



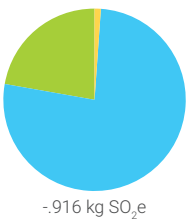
Total Energy Consumed

- Material : 3700 MJ
- Manufacturing : 710 MJ
- Transportation : 34 MJ
- End of Life : 0.00 MJ



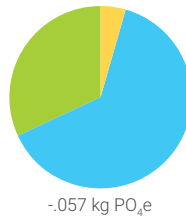
Air Acidification

- Material : -.203 kg SO₂e
- Manufacturing : -.701 kg SO₂e
- Transportation : -.012 kg SO₂e
- End of Life : 0.00 kg SO₂e



Water eutrophication

- Material : -.018 kg PO₄e
- Manufacturing : -.036 kg PO₄e
- Transportation : 2.6E-3 kg PO₄e
- End of Life : 0.00 kg PO₄e

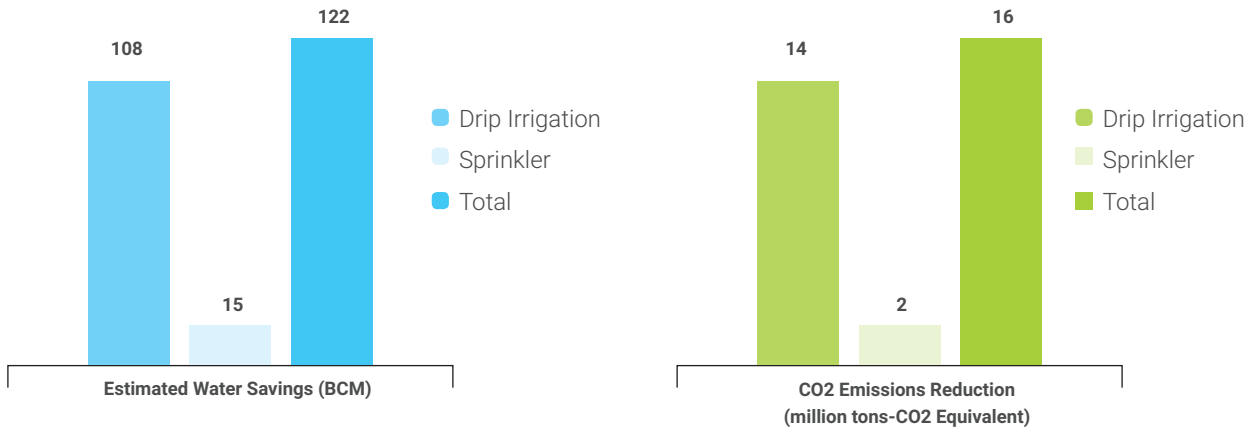


Impact of JAIN's Major Product Group in Downstream Value Chain:

Further, we have also estimated the impact of our major product group i.e. micro irrigation systems. We have assessed the water and energy savings due to use of our micro-irrigation products since inception (over the last three decades).

The estimation of downstream impact is based on the energy and water saving factors provided in the Report of Task Force on Micro Irrigation. The emission factor used to convert estimated energy savings into corresponding reduction in Carbon-di-oxide equivalent has been referenced from CEA database, version 18.

We will continue to do impact assessment of other product categories in upcoming years. Below are the results of impact assessment of micro irrigation systems.



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

No significant social or environmental concerns and / or risks arising from production or disposal of our products.

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

Due to quality concerns as of now input sourced material is 100% virgin for HDPE Pipes. Recycling of input material is not applicable for the Tissue Culture products and the input material is naturally recycled.

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

Nil for HDPE Pipes. Our MIS, PVC Pipe and HDPE Pipes have life span over 10, 50 and 100 years respectively. For Tissue culture product we recycle 100% packaging as part of our EPR commitment.

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

Nil. Nil for both HDPE and Tissue Culture products.

PRINCIPLE 3: EMPLOYEE WELL BEING

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

Company maintains a multicultural atmosphere by inducting associates from all walks of life. This is part of our HR policy and non-discrimination is at the core of it. For us, the relationship between the company and its employees is similar to that of a large family that is moving forward with the same goal. And this is the reasons employees at JAIN are called associates. We interact with the associates at all level to understand concerns, expectations, family background and importantly, how the associates feel about their work. Our grievance redressal system ensures that all grievances are addressed at the earliest and provide maximum satisfaction. This system is further strengthened by a robust whistle blower policy.

Essential Indicators

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

Category	Total (A)	% of employees covered by									
		Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Accident insurance											
Male	2,415	2,060	85.30	822	34.0%	-	-	-	-	822	34.0%
Female	101	84	83.17	57	56.4%	84	83.2%	-	-	57	56.4%
Total	2,516	2,144	85.21	879	34.9%	84	3.3%	-	-	879	34.9%
Other than Permanent employees											
Male	34	34	100%	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	34	34	100%	-	-	-	-	-	-	-	-

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

Category	Total (A)	% of Permanent workers covered by									
		Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent workers											
Male	5,134	4,928	95.99%	3,975	77.4%	-	-	-	-	3,975	77.4%
Female	470	454	96.60%	452	96.2%	454	96.6%	-	-	452	96.2%
Total	5,604	5,382	96.04%	4,427	79.0%	454	8.1%	-	-	4,427	79.0%
Other than Permanent Workers											
Male	2,197	2,197	100%	2,197	100%	-	-	-	-	2,197	100%
Female	773	773	100%	773	100%	773	100	-	-	773	100%
Total	2,970	2,970	100%	2,970	100%	773	26.03	-	-	2,970	100%

2) Details of retirement benefits, for Current FY 2022-23 & Previous Financial Year 2021-22.

Benefits	FY 2022-23			FY 2021-22		
	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	28.4%	81.9%	Y	33.8%	81.5%	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.

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

Yes. Link: https://www.primeinfobase.in/Pages/JISLJALEQS_POLICY.aspx?value=3cYDU7170mvM600MSHCcMw==

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

Gender	Permanent Employees		Workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	-	-	-	-
Female	-	-	-	-
Total	-	-	-	-

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

Yes. For all permanent and non-permanent the grievance redressal is done through implemented policy in place- Link: https://www.primeinfobase.in/Pages/JISLJALEQS_POLICY.aspx?value=3cYDU7170mvM600MSHCcMw==

	"Yes/No (If Yes, then give details of the mechanism in brief)"
Permanent Workers	Yes, Grievance Redressal Committee exists and meets periodically.
Other than Permanent Workers	Yes, Grievance Redressal Committee exists and meets periodically.
Permanent Employees	Yes, Grievance Redressal Committee exists and meets periodically.
Other than Permanent Employees	Grievance is raised to respective Department Head / Reporting authority

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

Category	FY 2022-23			FY 2021-22		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D/C)
Total Permanent Employees	2,516	-	-	2,620	-	-
a) Male	2,415	-	-	2,498	-	-
b) Female	101	-	-	122	-	-
Total Workers	5,604	-	-	5,629	95	1.69%
a) Male	5,134	-	-	5,178	95	1.83%
b) Female	470	-	-	451	-	-

8) Details of training given to employees and workers:

Category	FY 2022-23					FY 2021-22				
	Total (A)	On health and safety measures		On skill upgradation		Total (D)	On health and safety measures		On skill upgradation	
		NO (B)	% (B / A)	NO (C)	% (C / A)		NO (E)	% (E / D)	NO (F)	% (F / D)
Employees										
Male	2,415	774	32.0%	979	40.5%	2,498	782	31.3%	702	28.1%
Female	101	39	38.6%	57	56.4%	122	28	23.0%	25	20.5%
Total	2,516	813	32.3%	1,036	41.2%	2,620	810	30.9%	727	27.7%
Workers										
Male	5,134	2,395	46.6%	2,352	45.8%	5,178	2,756	53.2%	2118	40.9%
Female	470	273	58.1%	258	54.9%	451	308	68.3%	53	11.8%
Total	5,604	2,668	47.6%	2,610	46.6%	5,629	3,064	54.4%	2171	38.6%

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

Category	FY 2022-23			FY 2021-22		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	2,415	2,286	94.7%	2,498	303	12.1%
Female	103	99	96.1%	122	24	19.7%
Total	2,518	2,385	94.7%	2,620	327	12.5%
Workers						
Male	5,134	4,774	93.0%	5,178	548	10.6%
Female	471	398	84.5%	453	46	10.2%
Total	5,605	5,172	92.3%	5,631	594	10.5%

10) Health and safety management system

- Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No). If yes, the coverage such system?
 - Yes.
- What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?
 - Work-related hazards and risks are assessed based on the procedures defined in the international standard ISO 50001:2018 a routine and non-routine basis.
- Whether you have processes for workers to report the work related hazards and to remove themselves from such risks. (Y/N)
 - Yes.

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

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

Safety Incident / Number	Category	FY 2022-23	FY 2021-22
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.02	0.22
	Workers		
Total recordable work-related injuries	Employees	1	1.5
	Workers		
No. of fatalities	Employees	-	-
	Workers	-	-
High consequence work-related injury or ill-health (excluding fatalities)	Employees	-	-
	Workers	-	-

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

Corrective actions taken by immediately imparting safe working training to the concerned employees / workers.

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

	FY 2022-23			FY 2021-22		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Working Conditions	4	Nil	Adressed in Works Committee	4	Nil	Adressed in Works Committee
Health & Safety	5	Nil		6	Nil	

14) Assessments for the year:

	% Of plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	75%
Working Conditions	50 %

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 & working conditions.

- No corrective action is under way. All have been accomplished.

Leadership Indicators

1) Does the entity extend any life insurance or any compensatory package in the event of death of

- A) Employees (Y/N) Yes.
 B) Workers (Y/N). Yes.

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

This has been done following timely submission of legal requirement as per the established quality management systems.

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

Total No. of affected employees / workers No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment.

	Total No. of affected employees / workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2022-23	FY 2021-22	FY 2022-23	FY 2021-22
Employees	-	-	Not Applicable	Not Applicable
Workers	-	-	Not Applicable	Not Applicable

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

- Yes.

5) Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed [10]
Health & Safety Working Conditions	Data not captured in the existing management systems
Forced recalls	Data not captured in the existing management systems

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

- None.

We employ more than 9000 associates all over the world.

Training and development

We believe that training and development programmes are an essential part of human resource development, delivering benefits to both associate and the employer. We explore opportunities to enhance the skill sets of our associates through various internal and external training programmes. Deserving associates are provided with specific international trainings; this, in turn, helps us to implement new technology in our R&D activities. We conduct a range of trainings for our associates on variety of subjects including operational efficiencies, personality development, yoga, and happiness in life.

Performance review and benefit plans

A comprehensive performance review is carried out at regular intervals for the associates of Indian and overseas facilities. All our employees (except new joiners), irrespective of gender and category, undergo a performance review every two years. The salary structure contains the maximum possible benefits in the form of Social Insurance Cover, Provident Fund membership, Special Contribution to Superannuation fund by Company, along-with all other statutory entitlements such as Gratuity, Bonus, and Leave entitlement. For non-unionized associates, in normal circumstances, we revise the pay scales on a bi-annual basis. Variable DA revisions are also done to cover inflation every 6 months for workers.

The Company is a fair employer, following the principle of equal pay for equal value. Our prosperity lies in the prosperity of our employees. We make sure that our compensation policy and benefit plans adhere to national as well international standards and thus, ensure the social and economic security for our associates in a sustainable manner. A fair appointment and remuneration policy has been formulated to ensure the same .

Equal opportunity employer

As part of our non-discriminatory policy, JISL inducts associates from all walks of life to ensure a cosmopolitan culture within our organisation. Given the Company's rapid growth recruitment is an on-going process where we strive to identify, select and appoint the right people for the job at hand. This also includes recruitment of Managers, Engineering Graduates and Post Graduates from premier technical and business schools, agricultural universities and colleges through the campus placements. We were also able to successfully acquire talented people through walk in interviews held at short notices. New associates are selected on the basis of merit, potential, compatibility with the organizational culture. We have in place comprehensive policies (e.g. sexual harassment policy, whistle blower policy) which help us in providing best working environments to our associates. As a responsible corporate citizen, we are committed to a gender friendly workplace. We seek to enhance equal opportunities for men and women, prevent/stop/redress sexual harassment at the workplace and institute good employment practices.

We maintain an open door for suggestions, complaints and counseling. We encourage associates to report any concerns and are responsive to employee complaints about any unethical/inappropriate behaviour within the organization, and further ensure appropriate action, wherever required.

Health and safety

We attach a great importance to a healthy and safe work environment. All our operations comply with statutory guidelines for occupational health and safety throughout India. We also provide safety trainings to our associates to create awareness and minimize accidents. The percentage of the total workforce represented in formal joint (management and workers health and safety committees help monitor and advice on occupational health and safety programmes remained steady at approximately 7-8%. No worker was involved in occupational activities that have a high incidence of high risk of specific diseases. There was no incidence of high risk of occupation-related disease in India during the reporting period. Health and safety of associates represents the cornerstone of the Company's philosophy. To manage environmental , occupational health and safety aspects across all of our operations, we have an effective EHS management system (EHSMS) certified to ISO 14001:2015 & ISO 45001:2018 standards and are guided by our Quality, Environment, Occupational Health and Safety Policy.

PRINCIPLE 4: STAKEHOLDER ENGAGEMENT

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 Company

Our business model is created on a strong foundation of inclusive growth that creates value for every stakeholder and ensures a sustainable future for all. At Jain Irrigation stakeholder engagement is not a separate activity, rather it is an ongoing process and an integrated part of the business.

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

We engage with our stakeholders via different platforms which are part of our regular business. Some of the stakeholder engagement platforms are depicted here. Inputs are sought from stakeholders through these engagements on economic, environmental, and social parameters.



Leadership Indicators

The process for stakeholder consultation

A) On-going engagements as part of business activities

The various teams taking inputs from stakeholders as a part of business activities include but not limited to extension team, CSR Team, contract farming team, Unnati Project Team, personnel team, purchase team, IR team, PR team and marketing teams. Given below are examples of the ways these teams interact with a wide range of stakeholders on daily, weekly, monthly and yearly basis.

Awareness programs and farmer meetings : Stakeholders Group: farmers, NGOs, academia and customers): Farmers are both our customers as well as our suppliers for agro-processing business and hence one of our important stakeholders. Farmer meetings include a group of farmers ranging from 10 to 500 and sometimes even more than that. The discussions mainly focus on increasing awareness on productivity increase with the optimum resource and cost inputs (more with less). Such meetings and programs are designed and conducted by extension teams across the country. Relevant government institutions and NGOs jointly conduct awareness programs and farmer meetings along with JISL.

Capacity building : Stakeholders Group - farmers, NGOs, government officials, private companies, customers, suppliers and academia]: Jain Irrigation has one of the largest pools of agronomists and agro-scientists in private sector. The agronomy team designs and conducts trainings on modern irrigation techniques and precision farming practices that help in improving yield and protecting environment. Specific training modules are designed as per the need for; farmers from different states, government officers, other private companies, academia, students, dealers and employees.



JISL’s extension team has been conducting such trainings since 2001 in India. On an average we engage with over 50,000 trainees per annum from diverse groups of stakeholders, however the majority are from the farming community. The trainings are conducted in our FAO certified training centres at Jain Hills in Jalgaon and Udumalpet in Tamil Nadu. Apart from trainings, workshops, seminars and product demonstrations centres are also conducted for farmers, academia, students, NGOs and different community groups.

Contract farming and JAINGAP:Stakeholders Group- Farmers :- A team of “gram sevaks” (agronomy support team) stay in villages and support about 5,000 onion and banana growing farmers for seed sowing/tissue culture planting, fertigation, good agriculture practices (GAP) implementation and harvesting practices.

Supplier meetings: Stakeholders Group]: Suppliers other than farmers]: Suppliers interactions take place as a part of integrated management systems and annual supplier meetings. In addition one to one supplier meetings are also organized.

Annual Meeting Stakeholders Group- shareholders, bankers and financial institutions: Business as usual engagements with shareholders include annual meeting of shareholders, quarterly financial results and investor link on website (http://www.nseprimeir.com/z_JISLJALEQS/index.aspx?value=3cYDU7170mvM600MSHCcMw==)

Community Development-, Stakeholders Group: community:- JISL is extensively connected with community near to its operations. We engage with the local communities directly as well as through our foundations; Bhavarlal and Kantabai Jain Multipurpose Foundation (BKJMF), Gandhi Research Foundation (GRF). Currently we are working in 35 villages that are close to our facilities and in coming years plan to take these initiatives to over 150 villages.

Industry, trade groups and policy organizations: JISL is member to major industry platforms nationally as well as internationally (e.g. CII, BCCI, FICCI, ASSOCHAM etc.), we engage with them in various industry collaborations, joint value creation initiatives and in policy dialogue etc.

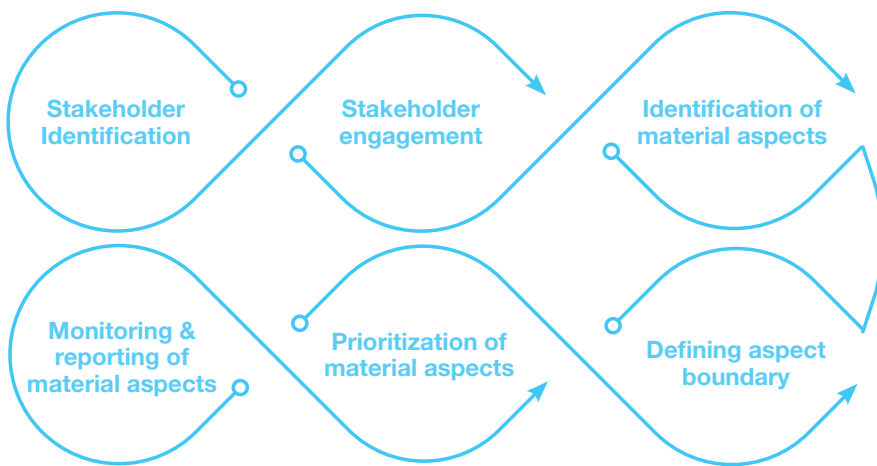
Engagement with associates and their families: Associates are engaged through various direct and indirect employee welfare and feedback platforms run by the personnel and human resource development department. There are specific visits wherein associates and their family visit and interact with major departments of the Company. A feedback system is also implemented and made accessible to all the employees to submit their feedbacks and thoughts on Company’s activities.

B) Specific Stakeholder Consultations

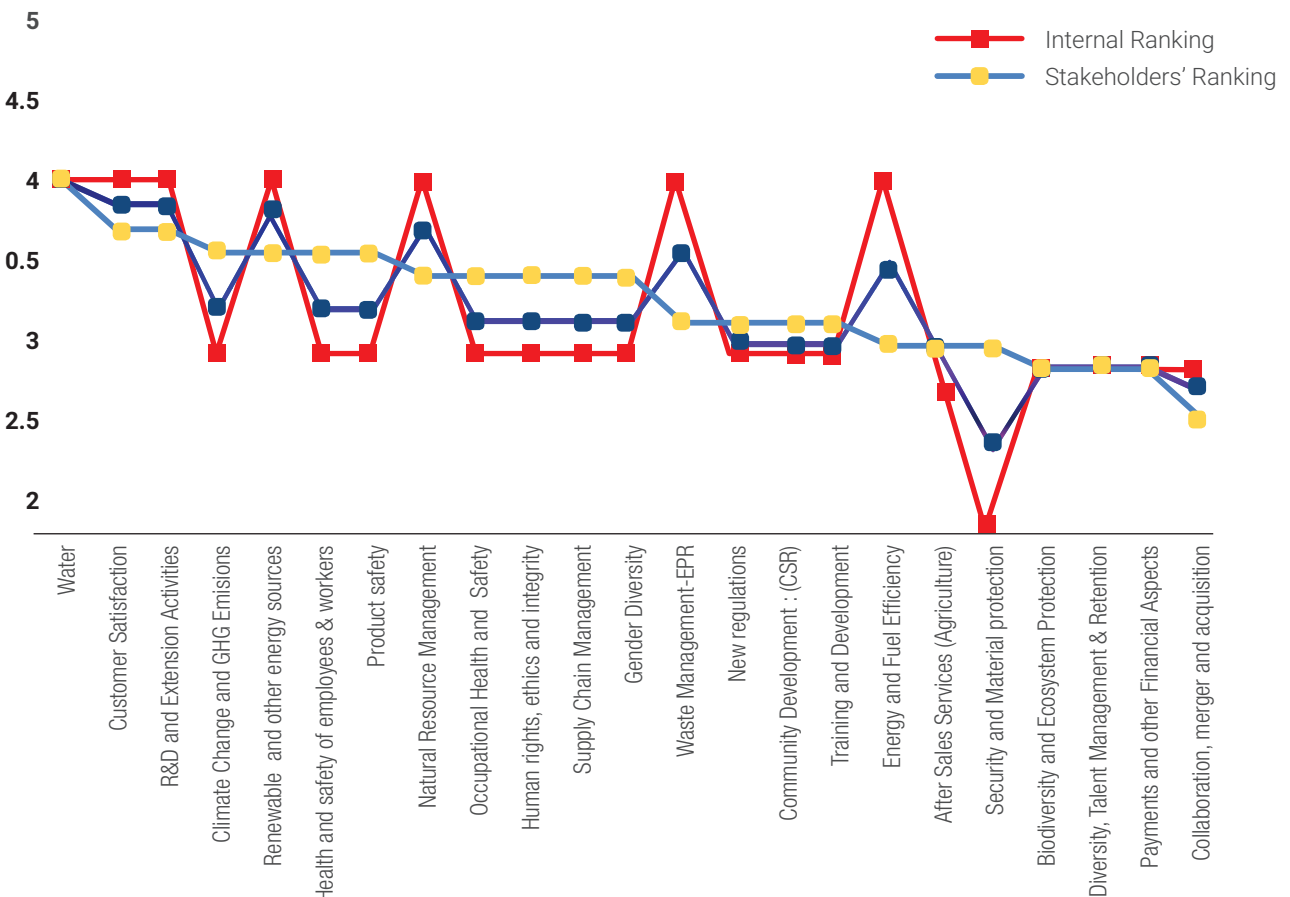
Although routine business activities keep us connected with a wide range of stakeholders, we also conduct a comprehensive sustainability disclosures specific stakeholder consultation. Stakeholders representing diverse groups e.g. farmers, community representatives, suppliers, dealers, customers, NGOs, regulatory authorities and bankers participate in the meetings and provide their opinion on various sustainability issues.

that material business responsibilities topics don't change frequently the specific stakeholder consultations are conducted at an interval of 2-3 years. However, the list of material Business Responsibility (BR) topics (sustainability topics) get reviewed internally each year and updated after internal consultation. The updates done are put forth for the discussion with the external stakeholders in the upcoming physical meetings

Twenty three sustainability topics have been maintained and being acted upon based on the latest stakeholder consultation and subsequent internal consultations.



The priority of each of the BR topics has been decided based on the average ranking assigned to each of the BR topics by internal and external stakeholders respectively.



PRINCIPLE 5: HUMAN RIGHTS

Businesses should respect and promote Human Rights

The very foundation of our Responsible Business model is the respect for human dignity. We have a comprehensive set of HR practices (as a part of HR Manual) guided by international Human Rights principles which encompasses the universal declaration of human rights, the ILO'S declaration on fundamental principles and rights at work and the United Nations guiding principles on business and human rights. We have a human rights policy in place and we have developed human rights manual and procedures based on this policy. We do not endorse any form of forced, compulsory, or child labour, directly or through our vendors. Till now we were doing only informal screening of our suppliers on human rights issue wherein we did not identify any operations or suppliers being at significant risk for child labour and forced or compulsory labour.

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 2022-23			FY 2021-22		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
Employees						
Permanent	2,019	-	-	2,097	197	9%
Other than Permanent (CONTRACTUAL)	34	-	-	21	4	19%
Total Employees	2,053	-	-	2,118	201	9%
Workers						
Permanent (OPERATOR RANGE)	4,544	-	-	4,550	43	1%
Other than Permanent (CONTRACTUAL)	2,461	-	-	2,810	1,265	45%
Total Workers	7,005	-	-	7,360	1,308	18%

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

Category	FY 2022-23					FY 2021-22				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent	2,019	-	-	2,019	100%	2,097	-	-	2,097	100%
Male	2,415	-	-	2,415	100%	2,499	-	-	2,484	99%
Female	101	-	-	101	100%	122	-	-	121	99%
Other than Permanent (CONTRACTUAL)	34	-	-	34	100%	21	-	-	21	100%
Male	34	-	-	34	100%	21	-	-	21	100%
Female	0	-	NA	0	NA	-	-	NA	0	-
Workers										
Permanent	4,544	-	-	4,544	100%	4,550	-	-	4,550	100%
Male	5,068	-	-	5,068	100%	5,112	-	-	5,112	100%
Female	470	-	-	470	100%	451	-	-	451	100%
Other than Permanent (CONTRACTUAL)	2,461	2461	100.0%	-	-	2,810	2,810	100.0%	-	-
Male	1,828	1828	100.0%	-	-	1,884	1,884	100.0%	-	-
Female	633	633	100.0%	-	-	926	926	100.0%	-	-

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

	Male		Female	
	Number	Median remuneration / salary / wages of respective category (₹)	Number	Median remuneration / salary / wages of respective category (₹)
Board of Directors (BoD)	5	42,65,250		
Key Managerial Personnel (KMP)	-	-	-	-
Employees other than BoD and KMP	2,410	42,433	101	30,179.50
Workers	5,068	24,266	470	19,059.00

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

- Yes.

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

- Yes. As per the grievance redressal policy.

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

	FY 2022-23			FY 2021-22		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Sexual Harassment	-	-	NA	-	-	NA
Discrimination at workplace	-	-	NA	-	-	NA
Child Labour	-	-	NA	-	-	NA
Forced Labour/Involuntary Labour	-	-	NA	-	-	NA
Wages	-	-	NA	-	-	NA
Other Human rights related issues	-	-	NA	-	-	NA

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

As per the human rights policy.

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

- Yes.

9) Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Sexual Harassment	Yes. 31.25%. By the Third Party appointed by customer.
Discrimination at workplace	Yes. 31.25%. By the Third Party appointed by customer.
Child Labour	Yes. 31.25%. By the Third Party appointed by customer.
Forced Labour/Involuntary Labour	Yes. 31.25%. By the Third Party appointed by customer.
Wages	Yes. 31.25%. By the Third Party appointed by customer.
Other Human rights related issues	Yes. 50% By the Third Party appointed by customer.

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

Infrastructural changes to create a separate crèche at our headquarters location in Jalgaon and change in location of canteens at the mezzanine floor in injection molding plant at Jalgaon.

Leadership Indicators

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

- None.

2) Details of the scope and coverage of any Human rights due-diligence conducted.

- None.

3) Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?

- Yes.

4) Details on assessment of value chain partners

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	None
Discrimination at workplace	None
Child Labour	None
Forced Labour/Involuntary Labour	None
Wages	None
Other Human rights related issues	None

5) Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 4 above.

- Not applicable.

The human rights manual and procedures therein apply to all our manufacturing operations in India. Similarly our overseas plants have their own set of HR procedures as per the applicable laws of respective country and international standards. We are committed to identify, prevent and mitigate adverse human rights impacts resulting from or caused by our business activities before they occur.

PRINCIPLE 6: ENVIRONMENT

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

Jain Irrigation Systems Ltd. (JISL) works in the area of sustainable agriculture, renewable energy and water conservation with the motto "Leave this world better than we found it". Being the pioneers of sustainable agriculture, all our business activities have been carried out while safeguarding our environment and biodiversity. Further, our watershed and agro-forestry projects have helped in converting non-arable land into productive land, reducing soil erosion and replenishing the ground water aquifers.

Essential Indicators

1) Details of total energy consumption and energy intensity:

Parameter	FY 2022-23	FY 2021-22
Total electricity consumption (MWh) (A)	138,422	147,248
Total fuel consumption (MWh) (B)	168	4,177
Energy consumption through other sources (Non-Renewables) (MWh) (C)		-
Total energy consumption (MWh) (A+B+C)	138590	151,425
Energy intensity per rupee of turnover (Total energy consumption/ turnover in rupees)	0.0038	0.0021 kWh / INR
Energy intensity (optional) – the relevant metric may be selected by the Company	Not Assessed	Not Assessed

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?

- PAT scheme is not applicable to Jain Irrigation Systems Ltd.

3) Disclosures related to water:

Parameter	FY 2022-23	FY 2021-22
Water withdrawal by source (in kiloliters)		
(i) Surface water (About 80% surface water stored in the reservoirs / storage tanks)	7,00,279.00	904,827.00
(ii) Groundwater	3,22,161.17	343,683.76
(iii) Third party water	5,237.00	5,018.00
(iv) Seawater / desalinated water	-	-
(v) Others	972.00	48.00
Total volume of water withdrawal (in kiloliters) (i + ii + iii + iv + v)	10,28,649.17	12,53,576.76
Total volume of water consumption (in kiloliters)	10,27,345.71	12,53,576.76
Water intensity per rupee of turnover (Water consumed / turnover)	0.03	0.04
Water intensity (optional) – the relevant metric may be selected by the entity	-	-

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

Yes. Jain Irrigation Systems Ltd. has implemented a mechanism for Zero Liquid Discharge. There are four major components of ZLD:

- Management programs taken under environment management systems.
- Gap assessment done w.r.t. CGWA guidelines followed by comprehensive water audit done by approved water auditors
- Wastewater treatment with state-of-the-art treatment facilities that enabled to reuse 100% treated water for irrigation and gardening purpose.
- Rainwater harvesting done in house and beyond the operational boundaries (through check dams. The total rainwater harvesting capacity developed by within and outside its boundaries comes out to the tune of 370 cubic meters.

5) Details of air emissions (other than GHG emissions)

Parameter	Unit	FY 2022-23	FY 2021-22
NOx	Mg/Nm ³	18.16	19.73
SOx	Mg/Nm ³	19.22	20.47
Particulate matter (PM)	Mg/Nm ³	60.07	61.58
Persistent organic pollutants (POP)	Mg/Nm ³	-	-
Volatile organic compounds (VOC)	Mg/Nm ³	-	-
Hazardous air pollutants (HAP)	Mg/Nm ³	-	-
Others – please specify Mercury, Cadmium, Chromium etc.	Mg/Nm ³	-	-

6) Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity:

Scope-1 and Scope-2 greenhouse gas emissions from JISL FY 22-23 (tCO₂-eq)

Particulars	Scope 1	Scope 2
Grid Electricity Consumption		98,474
Diesel Consumption for D. G. and Internal Transportation	6,005	
Coal Consumption	1,13,350	
Other Direct Emissions	4,670.47	
Break up of Other Direct Emissions		
LPG Consumption for Process	238.0	
HFC 134a Consumption	223.6	
HFC 404 Consumption	2,506.94	
HFC 407 Consumption	192.28	
HFC 410 Consumption	6.9	
R-22 Consumption	1,264.38	
Fire Extinguishers/Argon Mix Cylinder/CO ₂ use	0.39	
Acetylene Consumption for Process	6.0	
ETP Emissions	96.0	
Fertilizer Emissions	136.0	
Total (tCO₂-eq)	1,24,026	98,474

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

GHG Emission reductions from Renewable Energy and GHG Removals from plantation FY 22-23

Sr. Projects	Emission Reductions and Removals (tCO ₂ -eq)
1) 8.5 MW Solar and 1.67 MW Biogas Power Generation Project	6,185
2) Rooftop Solar Installation	298
3) In-house Solar Pumping Systems	279
Sub-Total	6,762
4) Natural and Horticulture Plantation	25,726
Total (tCO₂-eq)	32,488

The Company has done accounting of its GHG emissions at corporate level following ISO 14064-1:2018. The brief summary of emissions break-up and their sources is provided in below tables and graphs.

8) Waste management by the entity

Parameter	FY 2022-23	FY 2021-22
Total Waste generated (in metric tons) / KL in case of Used Oil		
Plastic waste (A)	1,735.69	744.82
E-waste (B)	-	-
Bio-medical waste (C)	0.01	0.05
Construction and demolition waste (D)	-	-
Battery waste (E)	0.87	0.71
Radioactive waste (F)	-	-
Other Hazardous Waste. Please specify, if any. (G) Waste Oil (KL)	-	-
Other Hazardous Waste. Please specify, if any.(G)	7.7	14.72
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	30,628.55	28,249.1
	-	-
Total (A+B + C + D + E + F + G + H)	32,372.82	29,009.41
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tons)		
Category of waste		
i) Recycled	1,526.69	632.82
ii) Re-used		
iii) Other recovery operations	30,264.05	27,733.29
Total	31,790.73	28,366.11
For each category of waste generated, total waste disposed of through disposal method (in metric tons)		
Category of waste		
i) Incineration	0.98	0.83
ii) Landfilling	5.61	10.94
iii) Other disposal operations	574.63	630.81
Total	581.22	642.588

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

- No hazardous or toxic chemicals are utilized in the Company

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

Sr.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
-	None	None	None

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

EIA is not applicable to our business / activities as per the prevailing EIA laws.

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

Sr. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
-	None	Not Applicable	Not Applicable	Not Applicable

The applicable Leadership Indicators w.r.t. principle 6 are outlined in below.

Leadership Indicators

1) Provide break-up of the total energy consumed (in Joules or multiples) from renewable and non-renewable sources.

Refer to above table of essential indicator no.6

2) Provide the following details related to water discharged

Not Applicable. Facilities don't discharge any water / wastewater outside the premises.

3) Water withdrawal, consumption and discharge in areas of water stress (in kilolitres): For each facility / plant located in areas of water stress, provide the following information: (i) Name of the area, (ii) Nature of operations, (iii) Water withdrawal, consumption and discharge:

Not Applicable. Company does not have any operations in water stressed areas.

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

JAIN has started calculating applicable Scope-3 emissions in detail from FY 22-23 itself. Therefore, the other indirect emissions for this year are limited to Category-3, 5, 6 & 7 of Scope-3 categories of GHG emissions. The Scope 3 emissions for FY 21-22 are limited to only the category-7 of Scope-3 GHG emissions.

Parameter	Unit	FY 2022-23	FY 2021-22
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)		Category 3 - Fuel- and energy-related activities - 32,542 Category 5 - Waste generated in operations - 427 Category 6 - Business travel - 1,079 Category 7 - Employee commuting - 1,461	Category 7 - Employee commuting - 1,344
Total Scope 3 emissions per rupee of turnover	Metric tonnes of CO2 equivalent	35,509 (Category - 3,5,6 & 7)	1,344 (Category 7)
Total Scope 3 emission intensity (optional) - the relevant metric may be selected by the entity	Metric tonnes of CO2 equivalent	Not Applicable	Not Applicable

5) With respect to the ecologically sensitive areas reported in Question 10 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities

Not applicable. Company does not operate in or near the ecologically sensitive areas.

6) If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions / effluent discharge / waste generated, please provide details of the same as well as outcome of such initiatives, as per the following format:

Climate change mitigation projects through waste management, renewable energy and energy efficiency:

We have implemented and registered renewable energy and energy efficiency projects to generate green energy and mitigate climate change. Some of these projects are also registered under the Clean Development Mechanism (CDM) of the United Nations Convention on Climate Change (UNFCCC). By the end of FY 2021-22, the Company had verified 38,637 Certified Emission Reductions (CDM carbon credits) and 3,620 Voluntary Carbon Credits. All our registered CDM projects have the potential to generate 25,000+ carbon credits per annum.

Details of Clean Development Projects Registered with UNFCCC

Sr. Title	Carbon Credits Potential as per registered PDD (t- CO2/annum)	UNFCCC Website Link
1) Solar Photovoltaic Power Project at Jalgaon, Maharashtra	13,243	https://cdm.unfccc.int/Projects/DB/RWTUV1354196185.47/view
2) Fuel Switch Project at Chittoor by Jain Irrigation Systems Limited	5,240	https://cdm.unfccc.int/Projects/DB/RWTUV1355988019.81/view
3) Biogas based power generation project in Maharashtra, India	6,690	https://cdm.unfccc.int/Projects/DB/RWTUV1382102679.09/view
Total	25,173	

Out of the registered CDM projects, solar and biogas-based power generation projects are also registered under the Renewable Energy Certificate (REC) Scheme. Jain Irrigation has pioneered the development of complete DC Solar Agri Pump systems in India. It is one of the few manufacturers of such pumping systems in the in the World. Perfectly matched components such as solar panels, controllers, pumps, screen pipes, casing pipes, filters are all designed and manufactured in-house by JISL ensure superlative performances and durability of the pumps. Over last few years, JISL has installed more than 25,000 Solar Agri Pump sets across India in 8 to 9 states which is more than 50% of the total installations in the country till date. The impact of Jain’s solar pumping systems and solar power packs contribute to another 50,000 metric tons of CO2 reduction in the downstream Industries.

Compliance through Environment Management Systems:

We maintain and continually improve our overall environmental performance as per applicable national and international statutes and standards. JISL has formed a separate HSE team to monitor and report on its quality, environment and occupational health and safety indicators to the top management. Our manufacturing units are complying with the requirements of following international standards:

- 1) ISO 14001: 2015
- 2) ISO 50001:2018
- 3) ISO 14064-1: 2018

The above environment management systems help us in assessing the potential environmental risks and provide guidance for risk mitigation. In addition, the Company adheres to the IFC Performance Standard I, II, III, and IV to manage social, environmental and safety risks and impacts and to enhance development opportunities. All the emissions or wastes generated from our premises are with the given limits of CPCB, SPCB and IFC standards and their disposal is as per the applicable norms.

Biodiversity Enhancement through Watershed Development:

At our headquarters, in Jalgaon alone, about 1500 acres of our originally barren land is now home to more than 450 plant species and 350 plus notified animal species. Over 400,000 trees are thriving in Jalgaon locations alone. This is the success story of the massive plantation drive that has been going on since last three decades. There, the land had steep slopes and was devoid of ground water so we planned the soil and water conservation work accordingly. The small ecosystems created by us helped in improving the survival rate of plants in this difficult terrain by promoting seed dispersal and germination. Increased leaf area index lowered the evaporation from percolation tanks, thereby increasing the water availability. Availability of water is very crucial for sustaining any business which is true in our case too. We have three major manufacturing establishments now in the micro watershed of Jain Hills and Jain Valley. However, none of the manufacturing operations interfere with the habituated area of watershed. The natural territories of the animal species are conserved through habitat based approach.

We have conducted two comprehensive Biodiversity mapping and assessment programs in our operations in Jalgaon, Maharashtra.

It was observed during the biodiversity assessments that 8 IUCN listed vulnerable and near-threatened species have adopted the watershed created by the Company as their home

The information on of various species listed during biodiversity assessment is provided in the table below;

Details of biodiversity assessment and mapping at Indian Operations in FY 22-23:

Total Species			
Assessment	Fauna All animals (birds, reptiles, mammles, insects etc.)	Flora All Plants (Trees, Shrubs, Herbs, Climbers etc.)	Total
Biodiversity Assessment-1 (2013-2020)	197	348	545
Biodiversity Assessment-2 (2020-2023)	98	180	278
Total Species found till date in JAIN Jalgaon	295	528	823

Near-threatened and Vulnerable Species			
Assessment	Threatened / Vulnerable Fauna Species	Threatened / Vulnerable Flora Species	
Biodiversity Assessment-1 (2013-2020)	2	1	3
Biodiversity Assessment-2 (2020-2023)	6	1	7
Total Vulnerable / Threatened Species found till date at JAIN Jalgaon	8	2	10

During the biodiversity assessment four near threatened and vulnerable birds were found at Jain Hills (Jalgaon operations)

Near-threatened / vulnerable birds and mammals

Sr.	Scientific Name	Scientific Name
1)	Common Pochard	Aythya ferina L.
2)	Alexandrine Parakeet	Psittacula eupatria L.
3)	Black-headed Ibis	Threskiornis melanocephalus Latham
4)	River Tern	Sterna aurantia J.E. Gray
5)	Bonnet macaque	Macaca radiata E. Geoffroy

The biodiversity assessment-I mentioned above has been compiled in the form of Biodiversity book Volume-I and available at the link: <https://www.jains.com/PDF/eBooks/Biodiversity/BIODIVERSITY.html>

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

We have an emergency preparedness plan as a part of Occupational Health & Safety Policy (Link to policies:)
 (Link: https://www.primeinfobase.in/Pages/JISLJALEQS_POLICY.aspx?value=3cYDU7170mvM600MSHCcMw==)

8) Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard .

- Not Applicable

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

- Nil.

PRINCIPLE 7: POLICY ADVOCACY

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.

- Fifteen

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

Sr.	Name of the trade and industry chambers / associations	Reach of trade and industry chambers / associations (State / National / International)
1)	UNFCCC	International
2)	TERI-BCSD	National
3)	Water Footprint Network	International
4)	Creating Shared Value Platform	International
5)	CII Environmental Committee	National
6)	BCCI Sustainability committee	International
7)	ASSOCHAM Agriculture Committee	National
8)	Bombay Chamber of Commerce	State
9)	FICCI	National
10)	ICID	International

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

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

Leadership Indicators

1) Details of public policy positions advocated by the entity

We at JISL believe in co-creation and collaboration to achieve sustainable growth. We aim to create much higher societal value in our business eco-system and community by practicing proactive advocacy. Our purpose is not only lobbying the Government for securing certain benefits for agri-food sector industry, but also advocating and promoting inclusive innovative practices for the larger benefit of the society.

We are active members of key business and industrial associations such as UNFCCC, TERI-BCSD, Water Footprint Network, Creating Shared Value Platform, CII Environmental Committee, BCCI Sustainability committee, ASSOCHAM Agriculture Committee, Bombay Chamber of Commerce, FICCI.

Some of the key public issues in which we are proactively involved are

- Giving a new dimension to plastic by transforming it into an effective tool to fight climate change and to provide fundamental solution to the complex agricultural challenges and water supply challenges thus ensuring food, water and energy security for all.
- Actively promoting water conservation, low carbon economy model, zero waste management, green energy and pro-environmental initiatives.
- Advocating efficient irrigation based on the concept of "More Crop Per Drop" under Pradhan Mantri Krishi Sinchai Yojana.
- Promoting Integrated Irrigation concept for efficient water conveyance from source and delivery at the field.
- Promoting Solar Pumping Systems
- Promoting Solar (renewable electricity generation at farm) as a third crop.

PRINCIPLE 8: INCLUSIVE GROWTH

Businesses should support inclusive growth and equitable development

In the words of our Founder Chairman "A Corporation should understand and appreciate social issues and problems and must pro-actively take part in the society's progress through the process of shared value, inclusive growth and social consciousness. Briefly stated, we must take a holistic view of our business as well as environmental and societal imperatives. They are inseparable."

Completing the inclusive business circle:

The Company offers farming inputs like micro-irrigation systems (MIS), seeds, saplings, PVC pipes, financing and training on good agricultural practices to help them produce larger quantities of higher quality crops. Jain Farm Fresh Foods Ltd. (erstwhile food division of Jain Irrigation Systems Ltd.) helps producers realise higher prices by purchasing fruits and vegetables from farmers for processing and sale in export and domestic markets. In this way, the Company's inclusive business touches the lives of farmers as both purchasers and producers. Our Self-Sustaining Agri-Cycle aims at transforming our farmers into successful entrepreneurs by providing complete solution to complex agricultural and climatic challenges. At present we work with more than 5,000 onion growing contract farmers for implementation of good agriculture practices and on farm health and safety practices through JAIN GAP implementation. Approximately 70% of the raw material for our onion dehydration facility is procured from these local contract farmers. In addition we provide training on micro irrigation and hi-tech farming to more than 50,000 farmers annually through our FAO Certified Jain Hi-Tech Agri Institute located at Jalgaon.

Our business model itself is such that there is value generated for each step. In addition we have a dedicated CSR team that ensures the direct transfer of resources to the community. We have a comprehensive CSR policy with defined CSR Programs/Projects. We engage with the local communities directly as well as through our foundations; Bhavarlal and Kantabai Jain Multipurpose- Foundation (BKJMF), Gandhi Research Foundation (GRF).

Essential Indicators

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

As per the prevailing rules SIA is not applicable to our Company so far. However, we are involved in JISL' flagship CSR projects. The details of CSR projects and their corresponding expenditures are provided below:

Details of CSR activities during FY 22-23

Sr.	CSR activities carried out	Linkage to Schedule VII of Companies Act 2013	Expenditure (₹ Million)
1)	Rural Development		2.37
a)	Contribution to Ba-Bapu-150 Project through GRF	(x) Rural Development Projects	0.20
b)	Contribution to rural development activities	(i) promoting preventive health care and sanitation and making available safe drinking water	2.17
2)	Conservation of natural resources, quality of soil, air, water, etc.		9.40
a)	Afforestation Activities during world environment day and 'Van Mohtsava' Campaign of Maharashtra Government	(IV) Ensuring environmental sustainability, ecological balance, protection of flora and fauna, animal welfare, agroforestry, conservation of natural resources and maintaining quality of soil, air and water	0.07
b)	Rejuvenation of city gardens by increasing tree cover, waste handling and increasing awareness on environmental and cultural values.		9.33
3)	Promoting Education		10.75
a)	Contribution to Gaurai Krushi Tantra Niketan, Wakod	(ii) promoting education, including special education and employment enhancing vocational skills	0.41
b)	Future Agriculture Leaders of India (FALI) Program for future young agripreneurs.		4.48
c)	Contribution to Anubhuti English Medium School Cultural Movement - Education Support to Leh and Ladakh Students	especially among children, women, elderly, and the differently abled and livelihood enhancement projects.	5.86
4)	Promoting Sports		15.76
a)	Direct Support by Jain Irrigation to Jain Sports Academy for Sports Material, Tournament Fees etc.	(vii) training to promote rural sports, nationally recognised sports, paralympic sports and Olympic sports	5.59
c)	Direct support by Jain Irrigation to Jain Sports Academy for expenditures of coaches and players		10.17
5)	Healthcare		1.83
a)	Direct contribution to cataract eradication mission	(i) promoting preventive health care and sanitation and making available safe drinking water	1.83
6)	Pandemic Support and Hunger Eradication in Jalgaon City		7.30
a)	Snehachi Shidori-Providing food to the patients, workers, labours, migrants and their families	(i) promoting preventive health care and sanitation and making available safe drinking water	7.30
	Sub-total		47.42

2) Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R & R) is being undertaken by the Company, 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	Amount sent on R & R activities during FY 2022-23 (In INR)
-	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable

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

It is done as per the grievance redressal mechanism as stipulated under CSR Policy, Code of Conduct and the Human Rights Policy of the Company

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

The Company strives to ethically source all raw materials locally, wherever feasible.

	FY2023	FY 2022
Directly sourced from MSMEs / small producers	15.99%	12.76%
Sourced from local supplier	47.10%	39.70%
Sourced directly from within the district and neighbouring districts	36.92%	47.54%

Leadership Indicators

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

No negative impacts observed so far, in any of the above listed CSR Projects.

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

S. No.	State	Aspirational District	Amount spent (In INR)
-	None	None	Not applicable

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

- Yes, through our Subsidiary- Jain Farm Fresh Foods Ltd., we buy raw material from small and marginalized farmers.

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

- Smallholders and marginal farmers.

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

- Approximately 50% in connection of 3 (a) above.

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

- Not applicable.

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

- Not applicable.

6) Details of beneficiaries of CSR Projects:

The details of major CSR programs, key projects and beneficiaries under those programs are as follows:

1) Rural Development: CSR projects under rural development are focused on providing safe drinking water, supporting water sanitation & hygiene (WASH), water resource creation, helping create rural infrastructure, capacity building for adoption of sustainable agriculture practices and providing support to improve health of rural population in the nearby villages. GRF's Ba-Bapu 150 initiative that aims for women empowerment, rural entrepreneurship and youth training in 150 villages is also supported by JISL's rural development program.

- Youth training camps organized in 18 villages, 300 participants were trained in sustainable rural development initiatives (e.g. spinning, honey production, seed ball making, mushroom production etc.)
- 117 Water tanks were made available to nearby 20 villages for storage of clean water.
- Demonstrated sustainable agriculture practices to 4645 farmers in FAO certified training centres.
- Trained 25 women and helped them initiate their own mushroom farming.

2) Environmental Sustainability: Under environmental sustainability JISL support 'Green City' project. The project aims at converting open spaces in the district into afforested open spaces (Urban Gardens) and thereby creating natural urban sinks to reduce carbon emissions from the atmosphere. This program involves encouraging citizens to plant trees in at their homes and societies.

- A total of 30 open spaces were converted into urban gardens in Jalgaon city whereas 7,115 plants of the native species have been planted.
- Another 7,000 plants were distributed to the local citizens for creating green cover at their residence / nearby area.
Promoting Education: Anubhuti English Medium School Chain for underprivileged children and Future Agriculture Leaders of India (FALI) are the two major projects supported under Education related CSR Program of JISL.
Anubhuti English medium school for underprivileged children provides quality education with facilities comparable to the best schools. The classrooms have furniture and facilities specially designed for children. This directly reflects one of the principles of education at Anubhuti, where the limitations of individuality and need for inter-dependence are emphasized. The curriculum comprises sports, arts, craft, dance, music and excursions. Anubhuti English Medium School is fully supported by JISL and it operates with its two branches in the Jalgaon City.
- The two branches of Anubhuti English Medium School are providing class I to class XIII education free of cost to the total of 503 under privileged children from Jalgaon (276 boys and 227 girls). Not only this, the cost of their uniform, books and daily nutritional snacks are also borne by the School.

FALI aims to make agriculture attractive to the next generation. It introduces high school rural students to modern, sustainable agriculture and agro-enterprises. It is supported by five companies in India Jain is one among them.

- FALI has covered 155 schools in 26 districts of Maharashtra and Gujarat.
- In 2022-23, FALI provided agripreneurship training and demonstration to over 13,000 eight and nine standard students.

Promoting Sports: Through Jain Sports Academy we provide training facilities & sports material to aspiring talents for building their career in the Sports. The academy nourishes and grooms the young. The training facilities at Jain Sports academy include the sports like Cricket, Football, Carom, Basketball, Taekwondo, Chess, Badminton etc.

- Jain sports academy jointly organized 21 sports events and 9 sponsored events.
- To date the academy has trained 850 + players from which 141 players have played at State level, 61 at National Level and 4 at the International level.

Healthcare and Pandemic Relief: JISL supports eye care hospital Kantai Netralay under healthcare CSR program. The hospital aims at making Jalgaon a Cataract free district. It outreaches community, particularly the elder and the children for eye screening through its free camps. It is a state-of-the-art eye care facility equipped with modern instruments and highly qualified doctors. One their specializations include paediatric eye surgeries. The hospital is fully supported by JISL's BKJMF trust.

- In 2022-23 it completed 563 free surgeries, 264 Health camps at different villages.
- 220 villages have been covered by health camps whereas 13200 patients were treated.
- The hospital safely conducted 102 pediatric surgeries which is considered to be the second highest number in the state during FY 22-23

Through it's own channels and through the Kantai Netralay JISL has also provided enormous pandemic support during the COVID times (including the affordable vaccinations).

One more CSR initiative that was started during pandemic and still continuing is aimed at providing food to the needy. The initiative is called as "Snehachi Shidori" (Food Served with Love). It started during pandemic when labours were migrating from Maharashtra to the other states.

- 1,000 fresh food parcels are prepared and distributed to the needy at a central location in the city.
- To date 2 million plus food parcels have been distributed.



PRINCIPLE 9: CUSTOMER VALUE

Businesses should engage with & 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

Customer value and satisfaction have been at the core of our corporate philosophy since inception. Our corporate goal states "Achieve continued growth through sustained innovation for total customer satisfaction and fair return to all other stakeholders. Meet this objective by producing quality products at optimum cost and marketing them at reasonable prices." This goal further guides us to commit to "total customer satisfaction" and "Build and maintain market leadership".

We have always welcomed and lived up to customer expectation and aspirations. We strive to engage with our customer through our products and services which help them too for improving their overall environmental and social performance. We have developed various mechanisms to engage with customer. We engage with them through various extension activities (e.g. Kisan mela, training program, workshops, customer feedback etc.). Given below is the customer resolution status during FY 22-23.

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

	As a percentage to total turnover
Environmental and social parameters relevant to the product	Not Applicable. Note: [All products are not assessed for these parameters as it is not mandatory to us to date, however, we have volunteered LCA study for HDPE Pipes (one of the major products of Company). and Tissue Culture Plants. Details for this pilot study are provided under compliance with principle 2 of this report. We are determined to cover all major products under life cycle assessment.]
Safe and responsible usage	
Recycling and/or safe disposal	

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

	FY2023		Remarks	FY2022		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Cyber- security	-	-	-	-	-	-
Delivery of essential services	-	-	-	-	-	-
Restrictive Trade Practices	-	-	-	-	-	-
Unfair Trade Practices	-	-	-	-	-	-
Other (product related)	498	-	100% complains were resolved	319	-	100% complains were resolved

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

	Number	Reasons for recall
Voluntary recalls	Non	Non
Forced recalls	Non	Non

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

- There is no formal policy, however, data protection and security is covered under the IT team's IMS Manual

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; reoccurrence of instances of product recalls; penalty/action taken by regulatory authorities on safety of products/ services.

No such corrective actions were taken during the reporting period.

We understand how crucial meeting customer expectations are to sustaining a business. In today's changing scenario, in addition to giving importance to timely delivery, price, and quality of products customers also have increased expectations regarding the social and environmental performance of the organization, and its products and services. Our products and services not only meet global standards related to product quality, customer health, and safety, but also reflect our efforts to manufacture products with minimal environmental and social impact.

We have established a practice for obtaining work completion certificate from customers. We also participate in customer audits at the facilities of major customers across a diverse range of businesses like Hindustan Coca-Cola Private Ltd., Nestle, Alcatel, McCormick and Unilever. The Company is a member of Sedex. Jain Farm Fresh Foods Limited's (JFFFL, a subsidiary from FY 16-17 onwards) fruit processing and onion dehydration plants undergo SMETA audits by third party auditors who verify compliance with local/international regulatory requirements. SMETA audits are recognized by customers for compliance with labor standards, health and safety, environment and business ethics.

Leadership Indicators

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

<https://www.jains.com/PS/index.htm>

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

Following are some of the media used by the Company to inform and educate consumers about safe and responsible usage of products and/or services.

- Customer Awareness Meetings and Trainings
- Demonstration Centres
- Marketing Meetings
- Company's website
- Social media
- Dealer Events

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

Mandatory product information is well documented and displayed on the packaging of the product. Further the entire product related information is available on our website. Customers / consumers are also accessed to update about product related information through digital means.

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

We display product information on the product that is mandated as per local laws.

5) Provide the following information relating to data breaches:

- a) Number of instances of data breaches along-with impact
Nil.
- b) Percentage of data breaches involving personally identifiable information of customers
Nil.

Concurrently, we prioritize our compliance by meeting standards related to product quality, customer health and safety, through product and service labeling, marketing communications and customer privacy. We intend to sustain growth by enhancing customer satisfaction, through the manufacture of quality products at optimum costs and by marketing them at reasonable prices to increase returns for all stakeholders.

Some of the major Customers in India and overseas are

Indian Customers: Farmers (in all categories—marginal, medium and large), MP State Agro-Industries Development Corporation Ltd., ITC Limited, Paras Enterprise, Waghur Dam Division, MD's organic, Reliance Jio, GGRC, Gujarat Gas, BSNL, Larsen and Toubro, Reliance, Tata Group, Mahanagar Gas etc.

Overseas Customers: Farmers (in all categories—marginal, medium and large), Maitec Armaturen GmbH, Dutco Tennant LLC, Maitec Armaturen GmbH, National Drilling Equipment, Al Ain Automatic Irrigation Co. LLC. On the other hand, our subsidiary Company supplies products to reputed brands in India and overseas. Cargill, Coca-Cola, GE, General Mills, Innocent Drinks, Kerry Group, Mars Mc Cormick & Company, Almarai, Mitsui and Co. Ltd., Nestle, SVZ Industrial Fruit and Vegetable, Unidelta, Worlee etc.



Black-headed Ibis



Alexandrine Parakeet



Common Pochard

Glimpses of a few vulnerable and near threaten birds at Jain Hills, Jalgaon.