

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1	Corporate Identity Number (CIN) of the Listed Entity	L14106UP1995PLC019017	
2	Name of the Listed Entity	Jaiprakash Associates Limited	
3	Date of Incorporation	15-11-1995	
4	Registered office address	Sector-128, Noida U.P -201304	
5	Corporate address	64/4, Site-IV, Industrial Area, Sahibabad-201010, Ghaziabad (U.P).	
6	E-mail	jal.investor@jalindia.co.in	
7	Telephone	+91 (120) 2470800	
8	Website	http://www.jalindia.com	
9	Financial year for which reporting is being done	Start date	End date
	Current Financial Year	01-04-2023	31-03-2024
	Previous Financial Year	01-04-2022	31-03-2023
	Prior to Previous Financial year	01-04-2021	31-03-2022
10	Name of the Stock Exchange(s) where shares are listed	1. NSE 2. BSE	
11	Paid-up Capital (In Rs)	4909191280.00	
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report		
	Name	Shri Som Nath Grover	
	Contact	+91 (120) 2470800	
	E mail	somnath.grover@jalindia.co.in	
13	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	Consolidated basis	
14	Whether the company has undertaken reasonable assurance of the BRSR Core?	N.A.	
15	Name of assurance provider	N.A.	
16	Type of assurance obtained	N.A.	

II. Products/services

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

Sl. No.	Description of Main Activity	Description of Business Activity	% of turnover of the Company
1	Cement & Cement Product	Manufacturing of cement, line and plaster	0.12%
2	Construction	Construction of building Civil Engineering Specialized construction activities	32.21%
3	Hotel/Hospitality & Golf Course	Hostels and Hospitality	5.49%
4	Real Estate	Real Estate activities with own or leased property	14.95%
5	Infrastructure	Other support services to organizations	0.72%
6	Fertilizers	Manufacturing & Supply of Fertilizer	44.99%

18. Products/Services sold by the Company (accounting for 90% of the turnover)

Sl. No.	Product/Service	NIC Code	% of total Turnover contributed
1	Engineering, Construction and Real Estate development	F- Construction 41 42 43	47.16%
2.	Fertilizers	C-Manufacturing-6	44.99%
3.	Hotels	I- Accommodation 5510	5.49%

Note: Above figures are on consolidated basis.

III. Operations
19. Number of locations where plants and/or operations/offices of the Company are situated:

Location	Number of plants	Number of offices	Total
National	28	28	56
International	4	4	8

20. Markets served by the Company
a. Number of locations

Locations	Number
National (No. of States)	9
International (No. of Countries)	2

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

No Exports

c. Types of customers

Jaiprakash Associates Limited offers a range of significant products and services. These include Engineering and Construction, Cement manufacturing and marketing, manufacturing & supply of Fertilizers, Hospitality and Hotels, Real Estate development, as well as Sports initiatives. The company's offerings cater to both the B2B and B2C segments

IV. Employees
21. Details as at the end of Financial Year:
a. Employees and workers (including differently abled):

Sr. No.	Particulars	Total (A)	Male		Female		Other	
			No. (B)	% (B / A)	No. (C)	% (C / A)	No. (H)	% (H / A)
EMPLOYEES								
1	Permanent (D)	4,927	4,772	96.85%	155	3.15%	-	-
2	Other than permanent (E)	2,176	2,094	96.23%	82	3.77%	-	-
3	Total employees(D + E)	7,103	6,866	96.66%	237	3.34%	-	-
WORKERS								
4	Permanent (F)	3,725	3,685	98.93%	40	1.07%	-	-
5	Other than permanent (G)	8,310	8,211	98.81%	99	1.19%	-	-
6	Total workers (F + G)	12,035	11,896	98.85%	139	1.15%	-	-

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b. Differently abled Employees and workers:

Sr. No.	Particulars	Total (A)	Male		Female		Other	
			No. (B)	% (B / A)	No. (C)	% (C / A)	No. (H)	% (H / A)
DIFFERENTLY ABLED EMPLOYEES								
1	Permanent (D)	12	11	91.67%	1	8.33%	-	-
2	Other than Permanent (E)	4	3	75%	1	25%	-	-
3	Total differently abled employees (D + E)	16	14	87.5%	2	12.5%	-	-
DIFFERENTLY ABLED WORKERS								
4	Permanent (F)	-	-	-	-	-	-	-
5	Other than Permanent (G)	-	-	-	-	-	-	-
6	Total differently abled workers (F + G)	-	-	-	-	-	-	-

22. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B/A)
Board of Directors	11	1	9.09%
Key Management Personnel	5	0	0%

23. Turnover rate for permanent employees and workers

	Turnover rate in current FY (2023-24)				Turnover rate in previous FY (2022-23)				Turnover rate in the year prior to the previous FY (2021-22)			
	Male	Female	Other	Total	Male	Female	Other	Total	Male	Female	Other	Total
Permanent Employees	6%	17%	-	6%	3%	2%	-	5%	3%	2%	-	5%
Permanent Workers	0.5%	0%	-	0.5%	-	-	-	-	-	-	-	-

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

24. Names of holding/ subsidiary/ associate companies/Joint ventures

Sl. No.	Name of the holding / subsidiary/associate companies/joint ventures (A)	Indicate whether holding/Subsidiary/ Associate/Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	Bhilai Jaypee Cement Limited	Subsidiary	74.00%	No
2	Gujarat Jaypee Cement & Infrastructure Limited	Subsidiary	74.00%	No
3	Jaypee Cement Corporation Limited	Subsidiary	100.00%	No
4	Jaypee Assam Cement Limited	Subsidiary	100.00%	No
5	Jaypee Ganga Infrastructure Corporation Limited	Subsidiary	100.00%	No
6	Himalyan Expressway Limited	Subsidiary	100.00%	No
7	Jaypee Agra Vikas Limited	Subsidiary	100.00%	No
8	Jaypee Infrastructure Development Limited	Subsidiary	100.00%	No
9	Jaypee Cement Hockey (India) Limited	Subsidiary	100.00%	No
10	Jaypee Fertilizers & Industries Limited	Subsidiary	100.00%	No
11	Jaypee Uttar Bharat Vikas Private Limited	Subsidiary	100.00%	No
12	Kanpur Fertilizers & Chemicals limited	Subsidiary	92.79%	No

Sl. No.	Name of the holding / subsidiary/associate companies/joint ventures (A)	Indicate whether holding/Subsidiary/ Associate/Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
13	Himalyaputra Aviation Limited	Subsidiary	100.00%	No
14	Jaiprakash Agri Initiatives Company Limited	Subsidiary	100.00%	No
15	Yamuna Expressway Tolling Limited	Subsidiary	100.00%	No
16	East India Energy Private Limited	Subsidiary	100.00%	No
17	Jaiprakash Power Ventures Limited	Associate	24.00%	No
18	Madhya Pradesh Jaypee Minerals Limited	Joint Venture	49.00%	No
19	MP Jaypee Coal Limited	Joint Venture	49.00%	No
20	MP Jaypee Coal Fields Limited	Joint Venture	49.00%	No
21	RPJ Minerals Private Limited	Associate	43.83%	No
22	Sonbhadra Menerals Private Limited	Associate	48.76%	No

VI. CSR Details

25. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No)
No.
- (ii) Turnover (in Rs.) 67,81,79,00,000
- (iii) Net worth (in Rs.) (26,45,10,00,000)

VII. Transparency and Disclosure Compliances

26. Complaints/Grievances on any of the principles (Principle 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/NA)	(If Yes, then provide web-link for grievance redress policy)	FY (2023-24)			PY (2022-23)		
			Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes	http://jalindia.com/contact.html	0	0	NA	0	0	NA
Investors (other than shareholders)	Yes	http://jalindia.com/attachment/investor-grievance.pdf	923	628	NA	966	471	NA
Shareholders	Yes	http://jalindia.com/attachment/investor-grievance.pdf	189	0		221	0	
Employees and workers	Yes	http://jalindia.com/attachment/Vigil-Mechanism-cum-Whistle-Blower-Policy.pdf	0	0	NA	0	0	NA
Customers	Yes	http://jalindia.com/contact.html	102511	405	NA	99109	18	NA
Value Chain Partners	Yes	http://jalindia.com/attachment/Vigil-Mechanism-cum-Whistle-Blower-Policy.pdf	0	0	NA	0	0	NA
Other (please specify)	No							

27. Overview of the entity's material responsible business conduct issues. Indicate material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, approach to adapt or mitigate the risk along-with its financial implications, as per the following format.

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Economy Performance	Opportunity	Ensuring business profitability provides confidence to the investors and allow company to reinvest in the growth of the business, employees and other stakeholders.	-	Positive
2.	Regulatory Compliance	Risk	Failure to comply with regulatory requirements can result in reputational and financial consequences and erode stakeholders trust.	Compliance departments of the Company monitor and timely comply with the regulatory compliances applicable to the Company at defined frequencies	Negative
3.	Health & Safety	Risk	Company is engaged in the construction and infrastructure business and considering the nature of operations, health and safety is a potential risk for the Company. It may pose potential harm if not mitigated and managed effectively.	Company prioritises the health and safety and fosters a safe working environment. Further for employees and workers well being, regular training of safety are provided.	Negative
4.	Climate Change	Risk	Climate change is increasing the frequency and severity of weather events. It can lead to resources and material scarcity, rising insurance costs and poses threat to business continuity.	The Company is well aware about the risk involved and takes reasonable steps to mitigate the risk.	Negative
5.	Waste Management	Opportunity	Approach to waste management by implementing strategies to reduce, reuse, and recycle waste generated from Company's operations can minimize the environmental impact of their waste and contribute to resource conservation.	Handling and disposal of waste as per regulatory requirement	Positive

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

Disclosure Questions		P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Policy and management processes										
1.	a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No/NA)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

	b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	c. Whether the entity has translated the policy into procedures. (Yes / No/ NA) : Yes									
	P1 Anti Corruption & Anti Bribery Policy	http://jalindia.com/attachment/Anti_Bribey_Policy.pdf								
	P2 ESG Policy	http://jalindia.com/attachment/ESG_Policy.pdf								
	P3 Corporate Social Responsibility Policy	http://jalindia.com/attachment/Corporate_Social_Responsibility_Policy.pdf								
	P4 Sustainable Development Policy	http://jalindia.com/attachment/Sustainable%20Development%20Policy.pdf								
	P5 Sustainable Development Policy	http://jalindia.com/attachment/Sustainable%20Development%20Policy.pdf								
	P6 ESG Policy P6 Corporate Social Responsibility Policy	http://jalindia.com/attachment/ESG_Policy.pdf http://jalindia.com/attachment/Corporate_Social_Responsibility_Policy.pdf								
	P7 Corporate Social Responsibility Policy	http://jalindia.com/attachment/Corporate_Social_Responsibility_Policy.pdf								
	P8 ESG Policy	http://jalindia.com/attachment/ESG_Policy.pdf								
	P9 Code of Conduct	http://jalindia.com/attachment/codeofconduct.pdf								
2.	Whether the entity has translated the policy into procedures. (Yes / No/ NA)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3.	Do the enlisted policies extend to your value chain partners? (Yes/ No/NA)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4.	Name of the national and international codes/certifications/ labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	<p>The policies are formulated in accordance with established principles and align with nationally/ internationally recognized standards.</p> <p>The Company's Hotels at New Delhi, Agra and Mussoorie have been accredited with ISO 9001 for Quality Management System (QMS), ISO 14001 for Environment Management System (EMS), ISO 22000 for Food Safety Management System (FSMS), Hazard Analysis and Critical Control Point (HACCP) , and Jaypee Vasant Continental has also been accredited with ISO 50001 for Energy Management System.</p> <p>Moreover, Indian Green Building Council has conferred LEED certificate in "Gold Category" to the Jaypee Residency Manor, Mussoorie and "Platinum Category" to Jaypee Vasant Continental, New Delhi; and Jaypee Palace Hotel & Convention Centre, Agra has been presented with the "Gold Category" for energy & environmental design of the building.</p> <p>In cement sector, Jaypee Rewa Plant is accredited with ISO 9001 for Quality Management System (QMS), ISO 14001 for Environment Management System (EMS), Occupational Health and Safety Management Systems OHSAS 45001, and Bureau of Indian Standards (BIS).</p>								
5.	Specific commitments, goals and targets set by the entity with defined timelines, if any.	The Company is making an effort by evaluating the possibility of increasing its footprint in this area.								
6.	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	The Company is in process of achieving Specific commitments, goals and targets.								
Governance, leadership and oversight										
7.	Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)	At Jaiprakash Associates Limited, we have made sustainable development a cornerstone of our business strategy to achieve sustainable and profitable growth. The Company has prioritized key issues after collective deliberation of management and key stakeholders. These key issues include Health & Safety, Corporate Governance & Transparency, Energy Security, Social Responsibility, Product Responsibility, Climate Change, and Waste Management.								

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8.	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies)	<p>Shri Manoj Gaur DIN Number : 00008480 Designation : Executive Chairman & CEO Telephone number : 0120-4609000 e-mail id : manoj.gaur@jalindia.co.in</p> <p>Shri Sunil Kumar Sharma DIN Number : 00008125 Designation : Vice Chairman Telephone number : 0120-4609000 e-mail id : sunil.sharma@jalindia.co.in</p>
9.	Does the Company have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	Two Committees of the Board viz. Risk Management Committee & Corporate Social Responsibility Committee are responsible for decision making on sustainability related issues:

10. Details of review of NGRBCs by the Company

Subject for review	Indicate whether review was undertaken by Director/Committee of the Board/Any other Committee									Frequency (Annually / Half yearly / Quarterly/ Any other- please specify)								
	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Performance against above policies and follow up action	Committee of the Board									As a practice, the Compliance with statutory requirements of the Company are evaluated periodically or on need basis by respective department heads, business heads and then placed before respective committee for review.								
Description of other committee for performance against above policies and follow up action	Not Applicable																	
Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances	Committee of the Board									As a practice, the Compliance with statutory requirements of the Company are evaluated periodically or on need basis by respective department heads, business heads and then placed before respective committee for review.								
Description of other committee for compliance with statutory requirements of relevance to the principles and rectification	Not Applicable																	
11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/ No).	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9									
	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No

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

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

Section C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

Principle 1: Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.

Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	4	Familiarisation Program of Directors, Regulatory Updates, Risk Management and Business Development	100%
Key Managerial Personnel	NIL	-	0%
Employees other than BoD and KMPs	36	Company's Code of Conduct, Prevention of Sexual Harassment at Workplace, Awareness on Standard Operating Procedures for safety, Safety Hazard Identification and Risk Assessment.	66.83%
Workers	52	Safety induction, job specific safety at workplace for all permanent and contractual labours	74.83%

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)

Monetary					
Category	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	-	-
Settlement	Nil	-	Nil	-	-
Compounding fee	Nil	-	Nil	-	-

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

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

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

Jaiprakash Associates Limited (JAL) is committed to the highest standards of ethical conduct in all its operations.

JAL has Anti-bribery and Anti-corruption policy. The policy is applicable to all employees and Board of Directors of the Company, including its subsidiaries, associates and Joint Venture partners. The policy can be accessed at http://jalindia.com/attachment/Anti_Bribey_Policy.pdf

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

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

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

	FY (2023-24)		FY (2022-23)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	Nil	Nil	Nil
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil	Nil	Nil	Nil

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

Not Applicable

8. Number of days of accounts payables

	FY (2023-24)	FY (2022-23)
Number of days of accounts payables	241	221

9. Open-ness of business - Provide details of concentration of purchases and sales with trading houses, dealers, and related parties along-with loans and advances & investments, with related parties, in the following format.

Parameter	Metrics	FY (2023-24)	FY (2022-23)
Concentration of Purchases	a. i) Purchases from trading houses	0.00	0.00
	ii) Total purchases	75590.00	117235.00
	iii) Purchases from trading houses as % of total purchases	0.00%	0.00%

Parameter	Metrics	FY (2023-24)	FY (2022-23)
	b. Number of trading houses where purchases are made	0	0
	c. i) Purchases from top 10 trading houses	0.00	0.00
	ii) Total purchases from trading houses	0.00	0.00
	iii) Purchases from top 10 trading houses as % of total purchases from trading houses	0.00%	0.00%
Concentration of Sales	a. i) Sales to dealer / distributors	0.00	18,579.00
	ii) Total Sales	78,959.00	64,484.00
	iii) Sales to dealer / distributors as % of total sales	0.00%	28.81%
	b. Number of dealers / distributors to whom sales are made	0	2196
	c. i) Sales to top 10 dealers / distributors	0.00	2238.00
	ii) Total Sales to dealer / distributors	0.00	18579.00
	iii) Sales to top 10 dealers / distributors as % of total sales to dealer / distributors	0.00%	12.05%
Share of RPTs in	a. i) Purchases (Purchases with related parties)	17829.00	20821.00
	ii) Total Purchases	325455.00	353454.00
	iii) Purchases (Purchases with related parties as % of Total Purchases)	5.48%	5.89
	b. i) . Sales (Sales to related parties)	59757.00	40182.00
	ii) Total Sales	375339.00	416249.00
	iii) Sales (Sales to related parties as % of Total Sales)	15.92%	9.65%
	c. i) Loans & advances given to related parties	64961.00	66929.00
	ii) Total loans & advances	382199.00	494891.00
	iii) Loans & advances given to related parties as % of Total loans & advances	17.00%	13.52%
	d. i) Investments in related parties	667703.00	670994.00
	ii) Total Investments made	672632.00	734074.00
	iii) Investments in related parties as % of Total Investments made	99.27%	91.41%

Leadership Indicators

- 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	Percentage of value chain partners covered (by value of business done with such partners) under the awareness programmes
26	Environmental Management System and Occupational Health & Safety	83.75%

Being a responsible organization, we plan to conduct structured trainings and awareness programs for our value chain partners in coming years.

- Does the entity have processes in place to avoid/ manage conflict of interests involving members of the Board? (Y/ N). If Yes, provide details of the same.

The company places a strong emphasis on transparency, integrity, and fair practices. Through strict adherence to the **Code of Conduct**, the company ensures that personal interests do not compromise decision-making processes or create any perception of impropriety. Web link to the same is: <http://jalindia.com/attachment/codeofconduct.pdf>

Principle 2: Business should provide goods and services in a manner that is sustainable and safe

Essential Indicators

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

	FY (2023-24)	PY (2022-23)	Details of improvements in environmental and social impacts
R&D	-	-	-
Capex	-	-	-

- Does the entity have procedures in place for sustainable sourcing? (Y/ N).**

The Company has developed and institutionalized internal processes to ensure that the sources and means of transportation of the raw materials and components which are input to the different projects are sustainable in the long-term. The Company evaluates its major suppliers and contractors to ensure that they are in compliance with legal and environmental norms in their business activities.

The Engineering and Construction Division of the Company primarily undertakes large-scale projects that require specialized machinery and equipment, many of which are imported in order to meet the stringent quality parameters that are adhered to. The raw materials such as cement, steel and construction chemicals, etc. that go into the construction projects are also sourced from reputed national firms. Wherever possible, and with all other factors remaining equal, the Company prefers to procure raw materials and spare parts from vendors and dealers that are nearest to the project sites. Local markets are continuously explored and encouraged to arrange for material suitable for construction. At many of the Company's ongoing project sites – Gujarat, Uttar Pradesh, Jammu and Kashmir, Andhra Pradesh, Telangana State, Bhutan and Nepal – the Company endeavours to hire the manpower locally, as far as possible.

In the Cement Division, majority of the total stores & spares procured are from local suppliers. The Company undertakes Annual Rate Contract agreements with suppliers in order to provide them with certainty regarding the volumes required, and to avoid recurring tendering for regularly procured materials. The Company has always followed the philosophy of 'Reduce, Reuse and Recycle', wherever practically feasible. In Cement Division, for example, fly ash, which was earlier considered as industrial waste, is now being recycled and used as a process material in the cement plants. Around 30% of fly ash used in PPC grade is either generated from the captive power plants, or purchased from the market. This reduces the clinker requirement by about 30%.

In the Hospitality Division, during the year 100% of procured materials are sourced from local suppliers.

Within the Engineering and Construction Division, due to the nature of the business, there is limited scope for the recycling of products. However, all the Company's project offices make use of a significant level of reusability – the camps and workshops that are erected at each of the sites are made almost entirely of dismantled materials and components taken from earlier project sites. The individual elements like doors and window frames are designed in such a way as to be sturdy, and also be easily reusable. Excavated materials, stones and boulders are reused for the back-fill and construction activity, and any steel scrap is disposed off to agencies for re-rolling.

- If yes, what percentage of inputs were sourced sustainably?

Presently, no data is available of the percentage of inputs which were sourced sustainably.

- 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 maintains safety norms at all its sites, which ensures the implementation of safe waste management practices. External auditors conduct audits to verify ongoing compliance and adherence to environmental standards.

At plants, hazardous waste is collected and stored in empty drums and barrels, which are then kept in a covered shed within an isolated and fenced area. This storage method follows the guidelines outlined in the Hazardous Waste (Management, Handling, and Transboundary Movement) Rules.

- Plastics (including packaging) : Plastic waste is disposed off through authorized vendors.
- E-waste: E-waste is disposed of through Agencies possessing E-waste Licence issued by State Pollution Control Board.
- Hazardous waste: Hazardous waste is disposed of through Agencies who are authorized to reprocess Hazardous waste/possessing Licence for the same, issued by State Pollution Control Board and Central Pollution Control Board.
- other waste: Use of Organic Waste Converter / composter to treat wet garbage & recycle Compost pits for diverting landscape waste

4. Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Y/ N). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.

Yes, Extended Producers Responsibility (EPR) is applicable to the Cement Plants. The cement plants are registered with State Pollution Control Board and Central Pollution Control Board as Producer/Brand Owner and comply with the provisions of Plastic Waste Management Rules, 2016.

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.

Not Applicable

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

Name of Product/Service	Description of the risk/concern	Action Taken
Not Applicable		

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).

Sr. No.	Indicate input material	Recycled or re-used input material to total material	
		FY (2023-24)	PY (2022-23)
Not Applicable			

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

	FY (2023-24)			PY (2022-23)		
	Re-used	Recycled	Safely Disposed	Re-used	Recycled	Safely Disposed
Plastics (including packaging)	0.00	0.00	0.00	0.00	0.00	0.00
E-waste	0.00	0.00	0.00	0.00	0.00	0.00
Hazardous waste	0.00	0.00	0.00	0.00	0.00	0.00

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

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

Principle 3: Business should respect and promote the wellbeing of all employees, including those in their value chains.

Essential indicators:

1. a. Details of measures for the wellbeing of employees:

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent employees											
Male	4783	2409	50.36%	4783	100%	-	-	-	-	-	-
Female	156	23	14.74%	156	100%	156	100%	-	-	-	-
Other	-	-	-	-	-	--		-	-	-	-
Total	4939	2432	49.24%	4939	100%	156	3.15%	-	-	-	-

Other than Permanent employees											
Male	2097	171	8.15%	2097	100%	-	-	-	-	-	-
Female	83	2	2.40%	83	100%	83	100%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Total	2180	173	7.93%	2180	100%	83	0.09%	-	-	-	-

b. Details of measures for the wellbeing of workers:

Category	% of employees covered by										
	Total (A)	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	3685	970	26.32%	3685	100%	-	-	-	-	-	-
Female	40	10	25%	40	100%	40	100%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Total	3725	980	26.30%	3725	100%	40	1.07%	-	-	-	-
Other than PermanentWorkers.											
Male	8211	2341	28.51%	8211	100%	-	-	-	-	-	-
Female	99	26	26.26%	99	100%	99	100%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Total	8310	2283	27.47%	8310	100%	99	1.19%	-	-	-	-

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

	FY (23-24)	PY (22-23)
Cost incurred on wellbeing measures as a % of total revenue of the company	0.069	0.063

2. Details of retirement benefits.

Benefits	FY (23-24)			PY (22-23)		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	94.12%	84.03%	Y	93.39%	82.00%	Y
Gratuity	94.12%	42.20%	Y	93.39%	39.00%	Y
ESI	22.30%	99.57%	Y	15.00%	99.28%	Y
Others – please specify	-	-	-	-	-	-

3. Accessibility of workplaces

Are the premises / offices of the Company 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 Company in this regard.

The Company has established ramps and lifts within its premises, ensuring accessibility for differently abled individuals. Such initiatives reflect the company's dedication to fostering an equitable and welcoming atmosphere that values diversity and considers the needs of every individual.

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

Yes, the Company believes in equal opportunity without discrimination of any form. Kindly refer <http://jalindia.com/attachment/Sustainable%20Development%20Policy.pdf>

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

Gender	Permanent Employees		Permanent Workers	
	Return to work rate	Retention Rate	Return to work rate	Retention Rate
Male	100%	100%	100%	100%
Female	100%	100%	100%	100%
Other	-	-	-	-
Total	100%	100%	100%	100%

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

	Yes/No	(If Yes, then give details of the mechanism in brief)
Permanent Workers	Yes	Yes. the Company has a Whistle Blower Policy, that provides a formal mechanism for all employees to report any concerns or grievances. The policy aims to ensure that employees are able to report instances of unethical/ improper conduct, as well as any grievances for appropriate corrective actions.
Other than Permanent Workers	Yes	
Permanent Employees	Yes	
Other than Permanent Employees	Yes	

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

Category	FY (2023-24)			PY (2022-23)		
	Total employees/ workers in respective category (A)	No.of employees/ workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No.of employees /workers in respective category,who are part of association(s) or Union (D)	% (D / C)
Total Permanent Employees	4939	-	-	5774	-	-
Male	4783	-	-	5604	-	-
Female	156	-	-	170	-	-
Other	-	-	-	-	-	-
Total Permanent Workers	3725	-	-	15000	-	-
Male	3685	-	-	11000	-	-
Female	40	-	-	4000	-	-
Other	-	-	-	-	-	-

8. Details of training given to employees and workers:

Category	FY (2023-24)					PY (2022-23)				
	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	6880	2229	32.39%	2752	40.00%	5604	2061	36.77%	2241	40
Female	239	154	56.00%	74	30.96%	170	68	40.20%	50	29
Other	-	-	-	-	-	-	-	-	-	-
Total	7119	2383	33.47%	2826%	39.69%	5774	2129	37.00%	2291	39
Workers										
Male	11896	7851	65.99%	4996	41.99%	11000	6600	60%	4400	40%
Female	139	97	69.78%	72	51.79%	4000	2800	70%	2000	50%
Other	-	-	-	-	-	-	-	-	-	-
Total	12035	7948	66.04%	5068	42.11%	15000	9400	62%	6400	42.60%

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

Category	FY (2023-24)			PY (2022-23)		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	6880	6880	100%	5604	5604	100%
Female	239	239	100%	170	170	100%
Female	-	-	-	-	-	-
Total	7119	7119	100%	5774	5774	100%
Workers						
Male	11896	7375	61.99%	11000	6600	60%
Female	139	90	64.74%	4000	2800	70%
Female	-	-	-	-	-	-
Total	12035	7465	62.02%	15000	9400	62%

10. Health and safety management system:

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

Yes, Company has implemented an occupational health and safety management system aligned to ISO 45001.

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

A well-defined safety observation system, hazard identification and risk assessment procedures is in place. The Company adheres to

1. Hazard identification and assessment
2. Inspections
3. Audits
4. Safety observations systems.
5. Risk Assessment and control measures

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

Yes, the Company places great emphasis on maintaining a safe and secure working environment by implementing Hazard Identification and Risk Analysis (HIRA) as a fundamental component of its system. This proactive approach allows the company to address potential hazards promptly, take necessary corrective actions, and emphasizes the importance of maintaining a safe and secure working environment.

- (d) Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? (Yes/ No)
Yes, the Company has established medical centres at its sites, offering free medical support to not only its employees but also their families, as well as residents and visitors from the surrounding neighbourhood. This initiative ensures accessible healthcare services for a wide range of individuals associated with the company and the local community.

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

Safety Incident /Number	Category*	FY (2023-24)	PY (2022-23)
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	10.17	9.44
	Workers	21.02	23.29
Total recordable work-related injuries	Employees	16	14
	Workers	59	69
No. of fatalities	Employees	1	8
	Workers	1	15
High consequence work related injury or ill-health (excluding fatalities)	Employees	2	0
	Workers	7	4

*Including in the contract workforce

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

The Company places considerable emphasis on health and safety throughout its operations and displays commitment to ensure that high standards are maintained in compliance with all applicable laws and regulations and is committed to creating a zero-harm workplace.

Further, Company has implemented an Occupational Health and Safety (OHS) Management System aligned to ISO 45001 standard.

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

	FY (2023-24)			FY (2022-23)		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Working Conditions	90	-	NA	94	-	NA
Health & Safety	3	-	NA	2	-	NA

14. Assessments for the year:

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

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

There were no major safety related incidents or concerns arising from health and safety assessments.

Furthermore, Company has undertaken measures to strengthen its safety management procedures by offering hands-on training and practical experience, the company aimed to enhance the workmen's skills and proficiency, thereby minimizing the risk of errors or accidents during the process.

Leadership Indicators

- Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Y/N) (B) Workers (Y/N)
No
- Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners.

In all contracts clear obligations and general conditions of contract like statutory dues. are mentioned and the same are ensured accordingly.

- Provide the number of employees / workers having suffered grave consequences due to work-related injury / ill health / fatalities (as reported in Q11 of Essential Indicators above), who 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 (2023-24)	PY (2022-23)	FY (2023-24)	PY (2022-23)
Employees	19	22	Nil	Nil
Workers	67	88	Nil	Nil

- 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
- Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	-
Working Conditions	-

- Provide details of any corrective actions taken or underway to address significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners.
Not Applicable

Principle 4: Businesses should respect the interests of and be responsive to all its stakeholders

Essential Indicators

- Describe the processes for identifying key stakeholder groups of the entity.
At JAL, stakeholders engagement is an integral part of its operation. We value our interactions with our stakeholders and engage with them regularly to understand their expectations and concerns.
The Company has identified internal and external stakeholders based on their potential to impact or influence the organization.
 - Employees
 - Customers
 - Shareholders/ Investors/ Lenders
 - Communities
 - Government/ Regulatory & Statutory bodies
 - Business Partners/ Contractors/ Suppliers
- List stakeholder groups identified as key for the Company and the frequency of engagement with each stakeholder group

Sr. No.	Stakeholder Group	Whether identified as Vulnerable & Marginalized Group	Channels of communication	Details of Other Channels of communication	Frequency of engagement	Details of Other Frequency of engagement	Purpose and scope of engagement including key topics and concerns raised during such engagement
1.	Banks and Institutions	No	Through meetings, e mails, regular reports	NA	Other	Need base	<ul style="list-style-type: none"> Financing, Bank guarantees, working capital requirement
2.	Employees	No	E-mail, Circulars, Notice Board and other internal communication System	Internal Meetings	Others	Need base	<ul style="list-style-type: none"> Employee motivation and team building Discussion and issue resolution Prevention from accidents and health hazards concerns Career growth and progression Performance management Employee involvement

Sr. No.	Stakeholder Group	Whether identified as Vulnerable & Marginalized Group	Channels of communication	Details of Other Channels of communication	Frequency of engagement	Details of Other Frequency of engagement	Purpose and scope of engagement including key topics and concerns raised during such engagement
3.	Customers	No	E-mails, Advertisements, Company website, social media platforms and grievance redressal platform.	NA	Others	Need base	<ul style="list-style-type: none"> Customer service delivery; Seeking customer feedback; and Customer query and complaint resolution.
4.	Shareholders & Investors	No	Annual Report, Annual General Meetings, Periodic disclosures, Press releases and newspaper notices, Corporate Announcements uploaded on Stock Exchanges Websites and Company's Website	NA	Others	Quarterly / Annually and as and when required	<ul style="list-style-type: none"> Economic performance and growth; Future prospects Shareholders awareness on business developments; Key risks related to the Company such as competition and market risk;
5.	Government, Regulatory & Statutory bodies	No	Electronic and physical correspondence with regulatory bodies, Annual Report, Online filing of Statutory Forms, emails and meetings	NA	Others	Need base	<ul style="list-style-type: none"> Regulatory compliance; Deliberations and inputs on regulations and business policies
6.	Business Partners, Contractors, Suppliers	No	Review meetings, interactions via emails and calls, Performance reports, Feedback and grievance forms	NA	Others	Need base	<ul style="list-style-type: none"> Timely delivery of material and work completion; Enhancing the deployment of resources and manpower; Timely payment issues (if any); Issuing of contract amendments
7.	Communities	Yes	Community visits and meetings, surveys, awareness programs, feedbacks	NA	Others	Need base	Community engagement, CSR

Leadership Indicators

1. Provide the processes for consultation between stakeholders and the Board on economic, environmental and social topics or if consultation is delegated, how is feedback from such consultations provided to the Board.

The Company diligently acknowledges its duty to partner with policy makers and relevant stakeholders. It remains steadfast in its dedication to transparent and ethical communication of its viewpoints. Furthermore, it actively seeks feedback from diverse stakeholders to foster an engaged and collaborative approach.

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

Yes, the Company actively engages with its stakeholders through regular consultations, leveraging their input and insights to support the identification and effective management of various topics. These consultations serve as a valuable platform for understanding stakeholder perspectives, addressing their concerns, and fostering collaborative decision-making.

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

The Corporate Social Responsibility ("CSR") projects of the Company aim to focus on a social transformation in the life of its disadvantaged, vulnerable and marginalised stakeholders. It works to actively contribute to the social development of communities in which it operates.

Principle 5: Business should respect and promote human rights

Essential Indicators

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

Category	FY (2023-24)			FY (2022-23)		
	Total (A)	No. of employees /workers covered (B)	% (B/A)	Total (C)	No. of employees /workers covered (D)	% (D/C)
Employees						
Permanent	4939	1580	31.99%	5774	2078	36 %
Other than permanent	2180	784	35.96	2273	818	36%
Total Employees	7119	2364	33.20%	8047	2896	35%
Workers						
Permanent	3725	-	-	15000	-	-
Other than permanent	8310	-	-	-	-	-
Total Workers	12035	--		15000	-	-

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

Category	FY (2023-24)					FY (2022-23)				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent	4939	568	11.58%	4359	88.25%	5774	5774	100%	-	-
Male	4772	449	9.40%	4323	90.59%	5604	5604	100%	-	-
Female	155	119	76.77%	36	23.22%	170	170	100%	-	-
Other	-	-	--	-	-	-	-	-	-	-
Other than Permanent	2176	78	3.58%	2080	95.59%	2273	2273	100%	-	-
Male	2094	41	1.95%	2035	98.04%	2223	2223	100%	-	-
Female	82	37	45.12%	45	54.87%	50	50	100%	-	-
Other	-	-	-	-	-	-	-	-	-	-
Workers										
Permanent	3725	3567	95.75%	158	4.24%	-	-	-	-	-
Male	3685	3539	96.03%	146	3.96%	-	-	-	-	-
Female	40	28	70.00%	12	30.00%	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Other than Permanent	8310	3023	36.38%	5287	63.62%	-	-	-	-	-
Male	8211	2994	36.46%	5217	63.53%	-	-	-	-	-
Female	99	29	29.29%	70	70.70%	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

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

a. Median remuneration / wages:

	Male		Female		Other	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	4	1,58,62,375	0	0	0	0
Key Managerial Personnel	3	26,07,144	0	0	0	0
Employees other than BoD and KMP	6873	4,06,246	239	3,73,011	0	0
Workers	-	-	-	-	-	-

b. Gross wages paid to females:

	FY (2023-24)	PY (2022-23)
Gross wages paid to females (Gross wages paid to females as % of total wages)	1.08%	1.35%

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, Top management is sensitive to Human Rights violation issues and cognizance is taken whenever there is such instance. In such eventuality the top management is prepared to form a committee of responsible executives, depending on the severity of the instance, to investigate in to the matter. The Company has always been committed to developing an organizational culture that supports internationally recognized human rights, as well as the human rights enumerated in the Constitution. The Company takes steps to ensure that human rights principles are upheld within its workplaces.

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

JAL has a formal mechanism that allows for reporting and remediation of all human rights related issues through its Whistle Blower Policy. This allows to report any human right-related concerns. All violations are dealt with utmost seriousness and confidentiality. Substantiated violations lead to disciplinary actions depending upon severity of the violation and may include warning, penalties, legal action and even termination of employees and business contracts.

In addition, JAL has an ICC that is responsible for addressing any incidents and complaints related to sexual harassment.

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

	FY (2023-24)			PY (2022-23)		
	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	0	0	NA	0	0	NA
Discrimination at workplace	0	0	NA	0	0	NA
Child Labour	0	0	NA	0	0	NA
Forced Labour/ Involuntary Labour	0	0	NA	0	0	NA
Wages	0	0	NA	0	0	NA
Other human rights related issues	0	0	NA	0	0	NA

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

	FY (2023-24)	PY (2022-23)
i) Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
ii) Female employees / workers		
iii) Complaints on POSH as a % of female employees / workers	0.00%	0.00%
iv) Complaints on POSH upheld	0	0

8. Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases. JAL's Whistle Blower Policy allows to report any human rights related concerns or complaints without fear of retaliation. The policy provides necessary safeguards to all complainants the Company will:
- Ensure that the Whistle Blower and/or the person processing the Protected Disclosure is not victimized for doing so;
 - Treat victimization as a serious matter, including initiating disciplinary action, if required, on such person/(s);
 - Ensure complete confidentiality;
 - Not attempt to conceal evidence of the Protected Disclosure;
 - Take disciplinary action, if any one destroys or conceals evidence of the Protected Disclosure made/to be made; f. Provide an opportunity of being heard to the persons involved especially to the Subject.

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

10. **Assessment for the year:**

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

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

No significant risks or concerns were identified from assessments on human rights related issues

Leadership Indicators

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

The Company maintains a strict policy of zero tolerance towards any form of discrimination or harassment. In FY 2023-24, the company has reported no grievances hence not applicable.

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

JAL internally monitors compliances to all relevant laws and policies pertaining to human rights issues, across entire operations.

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	0.00
Discrimination at workplace	0.00
Child Labour	0.00
Forced Labour/Involuntary Labour	0.00
Wages	0.00
Others – please specify	0.00

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

No significant risks or concerns were identified from assessments of value chain partners on human rights related issues.

Principle 6: Businesses should respect and make efforts to protect and restore the environment
Essential Indicators

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

Whether total energy consumption and energy intensity is applicable to the company? (new added)			
Revenue from operations (in Rs.)		FY (2023-24)	FY (2022-23)
		65,68,09,00,000	72,63,12,00,000
Parameter	Units	FY (2023-24)	FY (2022-23)
From renewable sources			
Total electricity consumption (A)		-	-
Total fuel consumption (B)		-	-
Energy consumption through other sources (C)		-	-
Total energy consumed from renewable sources (A+B+C)		-	-
From non-renewable sources			
Total electricity consumption (D)	KJ	14,84,65,33,24,436.01	16,31,48,71,69,710.00
Total fuel consumption (E)	KJ	1,28,80,47,21,58,030.48	1,41,54,36,50,08,824.70
Energy consumption through other sources (F)	KJ	16,45,86,74,515	18,08,64,55,512
Total energy consumed from non-renewable sources (D+E+F)	KJ	1,43,81,58,41,56,981.49	1,58,03,93,86,34,046.70
Total energy consumed (A+B+C+D+E+F)	KJ	1,43,81,58,41,56,981.49	1,58,03,93,86,34,046.70
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	KJ/Rs.	218.9614356226	217.5915947148
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)	KJ/Rs.	218.9614356226	217.5915947148
(Total energy consumed / Revenue from operations adjusted for PPP)	-	-	-
Energy intensity in terms of physical Output	-	-	-
Energy intensity (optional) – the relevant metric may be selected by the entity			
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)			

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

Not Applicable

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

Parameter	FY (2023-24)	FY (2022-23)
Water withdrawal by source (in kilolitres)		
(i) Surface water	708553	36000
(ii) Groundwater	30122686	411760
(iii) Third party water	0	209571
(iv) Seawater / desalinated water	0	0
(v) Others	1163270.48	120897025.00

Parameter	FY (2023-24)	FY (2022-23)
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	31994509.48	121554256.00
Total volume of water consumption (in kilolitres)	31994509.48	121554256.00
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)	31341378.00	121543903.00
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	0.0004771764 KL/Rs.	0.0016734393 KL/Rs.
Water intensity in terms of physical output		
Water intensity (optional) – the relevant metric may be selected by the entity	-	-

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

No.

4. Provide the following details related to water discharged:

Parameter	FY (2023-24)	FY (2022-23)
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	0	0
No treatment	0	0
With treatment – please specify level of treatment	0	0
(ii) To Groundwater	0	0
No treatment	0	0
With treatment – please specify level of treatment	0	0
(iii) To Seawater	0	0
No treatment	0	0
With treatment – please specify level of treatment	0	0
(iv) Sent to third-parties	0	0
No treatment	0	0
With treatment – please specify level of treatment	0	0
(v) Others	0	0
No treatment	0	0
With treatment – please specify level of treatment	0	0
Total water discharged (in kilolitres)	0	0

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)

No.

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

The Company has pro-actively engaged in water conservation initiatives, including the implementation of rainwater harvesting practices. Substantial reservoirs have been constructed, featuring extensive surface areas and impressive storage capacities. Within the cement plants, a sophisticated water management system has been introduced to minimize water consumption during operations, facilitate the recycling and recharging of wastewater, and achieve a zero-discharge outcome.

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

Parameter	Please specify unit	FY (2023-24)	FY (2022-23)
NOx	Tonne	112.03	160.57
SOx	Tonne	105.45	111.74
Particulate matter (PM)	Tonne	1978.36	3487.02
Persistent organic pollutants (POP)		0	0
Volatile organic compounds (VOC)		0	0
Hazardous air pollutants (HAP)		0	0
Others – please specify		0	0

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)

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

Parameter	Unit	FY (2023-24)	FY (2022-23)
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Tonnes of CO ₂ equivalent	0.62	0.66
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)		0	0
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)		0	0
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)		0	0
Total Scope 1 and Scope 2 emission intensity in terms of physical output		0	0
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be elected by the entity		0	0

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)

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

The company has taken various initiatives in the areas of efficiency, technology and to reduce energy consumption. The following activities have been undertaken for reduction of Green House Gases emission from cement plants;

- Fly ash blending up to a level of 30% has been carried out in cement manufacturing thereby CO₂ emission per tonne of cement production has been reduced.
- Installation of low NO_x Duoflox burners. These burners effectively decrease the release of NO_x gases.
- Waste heat from kiln pre-heater gases is used for drying raw materials in vertical raw mill and vertical coal mill. Waste heat from clinker cooler gases is used for drying wet Flyash.

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

Parameter	FY (2023-24)	FY (2022-23)
Total Waste generated (in metric tonnes)		
Total Waste generated (in metric tonnes)		
Plastic waste (A)	2734	932
E-waste (B)	0	7.74
Bio-medical waste (C)	1.068168	1.11818
Construction and demolition waste (D)	0	0
Battery waste (E)	1.877	1.37

Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (G)	20.61	12.59
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	1106.12	1096.5
Total (A+B + C + D + E + F + G + H)	3863.671168	2051.31518
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.000000588	0.000000282
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	0.000000588	0.000000282
Waste intensity in terms of physical output	0	0
Waste intensity (optional) – the relevant metric may be selected by the entity	0	0
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	Recycling of total generated hazardous, e-waste and battery waste (recycling/buyback) is done through recyclers/reprocessors authorized by State Pollution Control Board and Central Pollution Control Board. Bio-medical waste is sent to authorized Agency to dispose off at Common Biomedical Waste Treatment Facilities. Plastic waste handled and dispose off as per Plastic Waste Management Rules. The company fully re-uses the fly ash and bottom ash generated from its Captive Power Plants.	
(ii) Re-used		
(iii) Other recovery operations		
Total		
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	Recycling of total generated hazardous, e-waste and battery waste (recycling/buyback) is done through recyclers/reprocessors authorized by State Pollution Control Board and Central Pollution Control Board. Bio-medical waste is sent to authorized Agency to dispose off at Common Biomedical Waste Treatment Facilities. Plastic waste handled and dispose off as per Plastic Waste Management Rules. The company fully re-uses the fly ash and bottom ash generated from its Captive Power Plants.	
(ii) Landfilling		
(iii) Other disposal operations		
Total		

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

10. Briefly describe the waste management practices adopted in your establishment. 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.

The management of waste generated is being undertaken as detailed below;

- Hazardous waste generated viz. lube oil, grease and oily cotton, is managed through authorized recyclers as per provisions of Hazardous and Other Wastes (Management and Transboundary Movement) Rules, 2016.
- Solid waste generated from sewage treatment plant is being utilized as manure for green belt development within the unit premises.
- The dust collected from air pollution control device is being recycled in the process.
- The Company's Cement Plants fully re-use the fly ash and bottom ash generated from its captive power plants.
- Automatic dust cleaning systems like mechanised sweeping machines for removing dust from floors, concrete/ tar topped roads inside the Units to avoid dispersion of dust and good housekeeping practices have been adopted to control fugitive emissions.

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

Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with?	If no, the reasons thereof and corrective action taken, if any.
Not Applicable			

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

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

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

Yes

Leadership Indicators -

1. 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:

Sr. No.	Particulars		
1	Name of the area	-	
2	Nature of operations	-	
3	Water withdrawal, consumption and discharge in the following format:	-	
	Parameter	FY (2023-24)	FY (2022-23)
	Water withdrawal by source (in kilolitres)		
	(i) Surface water	-	-
	(ii) Groundwater	-	-
	(iii) Third party water	-	-
	(iv) Seawater / desalinated water	-	-
	(v) Others	-	-
	Total volume of water withdrawal (in kilolitres)		
	Total volume of water consumption (in kilolitres)	-	-
	Water intensity per rupee of turnover (Water consumed / turnover)	-	-
	Water intensity (optional) – the relevant metric may be selected by the entity	-	-
	Water discharge by destination and level of treatment (in kilolitres)		
	(i) Into Surface water	-	-
	No treatment	-	-
	With treatment – please specify level of treatment	-	-
	(ii) Into Groundwater	-	-
	No treatment	-	-
	With treatment – please specify level of treatment	-	-

(iii) Into Seawater	-	-
No treatment	-	-
With treatment – please specify level of treatment	-	-
(iv) Sent to third-parties	-	-
No treatment	-	-
With treatment – please specify level of treatment	-	-
(v) Others	-	-
No treatment	-	-
With treatment – please specify level of treatment	-	-
Total water discharged (in kilolitres)	-	-

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

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

Whether total Scope 3 emissions & its intensity is applicable to the company?

Parameter	Unit	FY (2023-24)	PY (2022-23)
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	-	-	-
Total Scope 3 emissions per rupee of turnover	-	-	-
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	-	-	-

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

3. With respect to the ecologically sensitive areas reported at 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

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

Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative	Corrective action taken, if any
-	-	-	-

5. Does the entity have a business continuity and disaster management plan? Details of entity at which business continuity and disaster management plan is placed or weblink. NIL

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

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

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

Essential indicators

1. a. Number of affiliations with trade and industry chambers/ associations. 5
- b. List the top 10 trade and industry chambers/ associations (determined based on the total members of such body) the entity is a member of/ affiliated to:

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National/International)
1.	Confederation of Indian Industry (CII)	National
2.	Federation of Indian Chambers of Commerce and Industry (FICCI)	National

3.	Associaed Chambers of Commerce and Industry of India (ASSOCHAM)	National
4.	PHD Chamber of Commerce and Industry (PHDCCI)	National
5.	Cement Manufacturers Association (CMA)	National

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

Name of authority	Brief of the case	Corrective action taken
Nil		

Leadership Indicators

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

Public Policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board	Web Link, if available
Nil				

Principle 8: Businesses should promote inclusive growth and equitable development

Essential Indicators

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

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
Not Applicable					

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

Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
Not Applicable					

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

As a part of CSR Policy, the Company ensures that the benefits of growth are not just shared by the stakeholders of our organisation but also by the local communities. We actively encourage the local communities to share their suggestions and concerns with us via the contact no./emails. etc. All the complaints raised are investigated and relevant actions are taken to resolve the issues at the earliest.

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

	FY (2023-24)	PY (2022-23)
Directly sourced from MSMEs/ small producers	12.51%	8.53%
Sourced directly from within the district and neighbouring districts	47.09%	34.73%

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

	FY (2023-24)	PY (2022-23)
1. Rural		
% of Job creation in Rural areas	91.12	90.37
2. Semi-urban		
% of Job creation in Semi-Urban areas	4.48	4.68

3. Urban		
% of Job creation in Urban areas	3.69	4.15
4. Metropolitan		
% of of Job creation in Metropolitan area	0.72	0.80

Leadership Indicators

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

Details of negative social impact identified	Corrective action taken
Not Applicable	

- Provide the following information on CSR projects undertaken by the Company in the designated aspirational districts as identified by government bodies:

State	Aspirational District	Amount spent (In INR)
Not Applicable		

- Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized/vulnerable groups? (Yes/No)
No
 - From which marginalized /vulnerable groups do you procure?
Not Applicable
 - What percentage of total procurement (by value) does it constitute?
Not Applicable

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

S. No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes / No)	Basis of calculating benefit share
Not Applicable				

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

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

- Details of beneficiaries of CSR Projects:

CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalised groups
Not Available (Efforts shall be made to include these details in next year's reporting)		

Principle 9: Businesses should engage with and provide value to their consumers in a responsible manner

Essential indicators

- Describe the mechanisms in place to receive and respond to consumer complaints and feedback
The Company is committed to delivering a consistent standard of product quality and services, as well as a high level of customer engagement in order to serve its customers' needs and concerns.
The Company has provided on its website e-mail addresses (Project wise) and contact numbers of concerned officials who receive and respond to consumer complaints and feedbacks.
- Turnover of products and/services as a percentage of turnover from all products/service that carry information about:

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

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

	FY (2023-24)		Remarks	PY (2022-23)		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	Nil	Nil	NA	Nil	Nil	NA
Advertising	Nil	Nil	NA	Nil	Nil	NA
Cyber-security	Nil	Nil	NA	Nil	Nil	NA
Delivery of essential services	Nil	Nil	NA	Nil	Nil	NA
Restrictive Trade Practices	Nil	Nil	NA	Nil	Nil	NA
Unfair Trade Practices	Nil	Nil	NA	Nil	Nil	NA
Other	Nil	Nil	NA	Nil	Nil	NA

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

	Number	Reasons for recall
Voluntary recalls	Not Applicable	
Forced recalls		

5. Does the entity have a framework/ policy on cyber security and risks related to data privacy? (Y/ N). If available, provide a web-link of the policy.

Yes, The Company has implemented a Comprehensive Cyber Security Policy to safeguard the security of its data and technology infrastructure. This policy ensures the protection of sensitive information and aims to prevent cyber threats and attacks. The company is committed to maintaining the highest standards of cyber security and continually enhancing its security measures to mitigate risks. http://jalindia.com/attachment/Cyber_Security_and_Data_Privacy_Policy.pdf

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

Not applicable

7. Provide the following information relating to data breaches:

- Number of instances of data breaches along with impact- Nil
- Percentage of data breaches involving
- personally identifiable information of customers- Nil
- Impact, if any, of the data breaches- NA

Leadership Indicators

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

Products and services of the company can be accessible on the company's website at <http://jalindia.com/>

Our Social Media channels LinkedIn:<https://www.linkedin.com/company/jaiprakash-associates-limited/?originalSubdomain=in>

Facebook : <https://www.facebook.com/jaypeegroup/>

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

The Company is committed to thoroughly informing and educating consumers about the safe and responsible usage of its products. At each stage, the Company holds the belief in consistently providing customers with comprehensive information.

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

Not Applicable.

4. Does the entity display product information on the product over and above what is mandated as per local laws? (Y/ N/ Not Applicable). If yes, provide details in brief.

Yes, Products and Services of JAL include Engineering, Construction and Real Estate development, Manufacturing of Cement and Hospitality Services. Product related information is included in the relevant documents provided to customers. Further cement being the major product of the Company the product labelling is done in compliance with labelling requirements as per law.

5. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products/ services of the entity, significant locations of operation of the entity or the entity as a whole? (Y/ N).

No.