

25th August, 2023

To,
The Corporate Relationship Department,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400 001.
Security Code: 533272

The Manager, Listing Department,
National Stock Exchange of India Limited,
Exchange Plaza, Bandra Kurla Complex,
Bandra (E), Mumbai - 400 051.
NSE Symbol : JWL

Sub: Business Responsibility and Sustainability Report for FY 2022-23

Dear Sir / Madam,

Please find enclosed the Business Responsibility and Sustainability Report ('BRSR') of Jupiter Wagons Limited ('Company') for FY 2022-23. The BRSR forms part of the Annual Report of the Company for the FY 2022-23.

The Business Responsibility and Sustainability Report ('BRSR') of the Company is also available on the website of the Company at i.e. www.jupiterwagons.com

This is for your intimation and record.

Thanking You,

Yours Faithfully,

For Jupiter Wagons Limited
(formerly Commercial Engineers & Body Builders Co Limited)

Ritesh Kumar Singh
Company Secretary and Compliance Officer

Business Responsibility & Sustainability Report

SECTION A: GENERAL DISCLOSURE

I. Details

Particulars		
1	Corporate Identity Number (CIN) of the Listed Entity	L28100MP1979PLC049375
2	Name of the Listed Entity	Jupiter Wagons Limited
3	Year of incorporation	1979
4	Registered office address	48, Vandana Vihar, Narmada Road, Gorakhpur, Jabalpur, Madhya Pradesh 482001
5	Corporate address	4/2. Middleton Street, Kolkata – 700071
6	Email	cs@jupiterwagons.com
7	Telephone	07612661336
8	Website	www.jupiterwagons.com
9	Financial year for which reporting is being done	2022-23
10	Name of the Stock Exchange(s) where shares are listed	BSE Limited (BSE) and National Stock Exchange of India Limited (NSE)
11	Paid-up Capital	₹ 3, 99, 48, 70, 300
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Mr. Ritesh Kumar Singh, Company Secretary and Compliance Officer; 48, Vandana Vihaar, Gorakhpur, Jabalpur 482 001, Madhya Pradesh, India; Tel.: +91 761-2661336. E-mail: cs@jupiterwagons.com . Website: https://jupiterwagons.com/investor/
13	Reporting boundary	Consolidated

II. Product/services

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Manufacturing	Metal and metal products	100%

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

S. No.	Product/service	NIC Code	% of total Turnover contributed
1.	Manufacture of railway rolling stock (wagons)	30203	79%
2.	Manufacture of bodies, including cabs for motor vehicles	29201	15%

III. Operation

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

The Company boasts an extensive presence across the country, with its operations being spread far and wide. This is evidenced by its six strategically located factories which can be found in West Bengal, Madhya Pradesh and Jharkhand. Furthermore, the Company has a registered office situated in Jabalpur, Madhya Pradesh and a corporate office located in Kolkata, West Bengal.

Location	Number of plants	Number of offices	Total
National	6	2	8
International	0	0	0

* 6 plants of JWL who are considered for this year BRSR report are: Bandel unit (West Bengal), Richai unit, Udaipura unit, Pithampur unit, Deori unit (Madhya Pradesh) and Jamshedpur unit (Jharkhand).



17. Markets served by the entity:

a. Numbers of location

Particulars	Number
National (No. of States)	PAN India
International (No. of Countries)	1 (United States of America)

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

During FY 2022-23, the export contribution to the total turnover of the company was – 0.13%

c. A brief on types of customers

Jupiter Wagons Limited possesses a blue-chip clientele and is dedicated to broadening and diversifying its customer-base. The company provides an extensive array of products, such as wagons, wagon accessories, passenger coach accessories, complete track solutions, load bodies for commercial and heavy vehicles, and marine containers. With its vast product portfolio, Jupiter Wagons Limited is able to deliver distinctive value to its patrons. To better comprehend the unique requirements and preferences of each category, the company has categorized its customer-base into rail logistics (include Govt. and private), Defence, and OEM (including road logistics and marine logistics). This approach enables the company to customize its products in accordance with the specific needs of each segment.

IV. Employees

18. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
Employees						
1.	Permanent (D)	594	583	98%	11	2%
2.	Other than permanent (E)	0	0	0%	0	0%
3.	Total employees (D+E)	594	583	98%	11	2%
Workers						
1	Permanent (F)	283	283	100%	0	0%
2	Other than permanent (G)	404	404	100%	0	0%
3	Total workers (F+G)	687	687	100%	0	0%

b. Differently abled Employees and workers:

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

19. Participation/Inclusion/Representation of women:

	Total (A)	No. and percentage of Females	
		No. (B)	% (B/A)
Board of Directors	10	1	10%
Key Management Personnel	2	0	0%

20. Turnover rate for permanent employees and workers:

	FY2022-23 (Turnover rate in current FY)			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 employee	13.69%	10%	13.62%	8.77%	0%	8.61%	4.83%	0%	4.75%
Permanent workers	23.03%	0%	23.03%	21.18%	0%	21.18%	8.06%	0%	8.06%

V. Holding, Subsidiary and Associate Companies (including joint ventures)**21. Names of holding / subsidiary / associate companies / joint ventures**

S. No.	Name of the holding / subsidiary / associate companies / joint ventures	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	JWL Dako Cz India Limited	Joint Venture	50%	We encourage our subsidiary and holding Companies to participate in business responsibility initiatives
2	JWL Kavis (India) Private Limited	Joint Venture	50%	
3	JWL Talegria (India) Private Limited	Joint Venture	50%	
4	Habitat Real Estate LLP	Subsidiary	90%	
5	Jupiter Electric Mobility Private Limited	Subsidiary	60%	

VI. CSR Details

22. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: Yes, CSR is applicable as per section 135 of Companies Act, 2013.

(ii) Turnover: ₹ 1,17,749.97 lakhs (2021-22)

(iii) Net worth: ₹ 66,556.96 lakhs (2021-22)

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 redressal 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	Yes	0	0	-	0	0	-
Shareholders	Yes	1	0	-	2	0	-
Employees and workers	Yes	0	0	-	0	0	-
Customers	Yes	8	0	-	12	0	-
Value chain partners	Yes	0	0	-	0	0	-

*Company's BRSR policy covers the aspect related to grievance redressal of stakeholder. The policy can be accessed : <https://jupiterwagons.com/wp-content/uploads/2023/07/JWL-BRSR-Policy.pdf>



24. Overview of the entity’s material responsible business conduct issues.

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

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Climate Change	Risk	<ol style="list-style-type: none"> Physical risks: Climate change can lead to extreme weather events such as flooding, hurricanes, and heatwaves, which can damage manufacturing facilities, disrupt supply chains, and cause production delays. These physical risks can result in increased costs, lost productivity, and reputational damage. Regulatory risks: Governments around the world are implementing policies and regulations aimed at reducing greenhouse gas emissions, transitioning to a low-carbon economy, better waste management practice and other climate change related compliance. Failure to the compliances may face penalties, fines, or other legal consequences. 	<ol style="list-style-type: none"> The Company has formulated effective strategies that prioritize the sustainable and efficient use of natural resources and manufactured materials while considering the expectations and concerns of all stakeholders. It is committed to adhere to all environmental regulations and legislation applicable to the Company. It has utilized the latest energy-efficient technologies such as advanced machineries and LED lighting to ensure optimal resource utilization. 	Negative - Customers are increasingly conscious of the environmental implications of the items or products they purchase and tend to favour businesses that prioritize sustainable practices.
2	Corporate Governance	Opportunity	<ol style="list-style-type: none"> Improved decision- Effective corporate governance ensures that a company's decision-making processes are transparent, accountable, and aligned with the interests of its stakeholders. Enhanced Goodwill: A strong corporate governance framework can enhance a company's reputation and build trust with stakeholders. 	NA	Positive- Companies that place a strong emphasis on good corporate governance practices can access to capital, improved fundraising opportunities, and more.
3	Occupational Health & Safety	Risk	<ol style="list-style-type: none"> Manufacturing wagons involves a variety of hazards, including heavy machinery, sharp tools, and potentially harmful chemicals. If adequate safety measures are not in place, employees and workers can suffer from serious injuries or illnesses, leading to decreased productivity, increased absenteeism, and higher healthcare costs. 	<ol style="list-style-type: none"> The company has response plans in place for fire or explosion, electrical failures, chemical and fuel leakage. The company is also conducting internal safety audit and external safety audit on biannual basis. First aid facility is available to treat cuts and burns and OHS trainings are provided to the workers at the plant level. 	Negative – <ol style="list-style-type: none"> Increased healthcare costs: Workplace injuries and illnesses can result in higher healthcare costs for the company, including medical treatment, rehabilitation, and workers' compensation. Lost productivity: Workplace injuries and illnesses can also lead to decreased productivity as employees are unable to work or must take time off for medical treatment or recovery. This can result in lost revenue and increased costs.

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
4	Human Rights	Risk	<ol style="list-style-type: none"> Companies that do not respect human rights in their own workforce, such as through discriminatory practices or unsafe working conditions, can face risks such as low morale, high turnover, and decreased productivity. A company that is involved in human rights abuses, such as forced labour or child labour, can face negative publicity and reputational risks. This can result in decreased customer loyalty, loss of business, and a damaged brand image. 	<ol style="list-style-type: none"> The Company prohibits the use of child labour in its factories and office and ensure that the minimum age for employment is 18 years. The Company ensures that all employees are treated fairly and with dignity, and that there is zero tolerance for discrimination, harassment, or abuse based on factors such as caste, race, birth, nationality, gender, origin, religion, disability, family responsibility, marital status, political opinion, age, union membership, and sexual orientation 	<ol style="list-style-type: none"> Negative- Companies that violate these laws can face fines, penalties, and legal actions.
5	Talent Attraction and Retention	Opportunity	<ol style="list-style-type: none"> Company that offers attractive compensation packages, a positive work environment, and opportunities for professional growth is more likely to attract top talent in the industry. This can give the company a competitive advantage, as it will have a skilled and motivated workforce that can help drive innovation and growth. 	NA	Positive - Encourage the development of trust and loyalty within the workforce

*NA – Not applicable

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management process									
1. a. Whether your entity’s policy / policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c. Web Link of the Policies, if available	https://jupiterwagons.com/wp-content/uploads/2023/07/JWL-BRSR-Policy.pdf								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4. Name of the national and international codes / certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	-	M1003	ISO 45001: 2018	-	-	ISO 14001: 2015	-	-	ISO 9001: 2015
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	<ol style="list-style-type: none"> The company has made a commitment to provide occupational health and safety trainings to all of its workers working at the factories. Adopt 3R principles (reduce, reuse and recycle) across the operation. Maintain ‘Zero Tolerance’ towards human rights cases in its offices and factories premises. 								



Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
6. Performance of the entity against the Specific commitments, goals and targets along-with reasons in case the same are not met.	1. The Company is continuing to provide on-site OHS trainings to all of its workers working in the factories.	2. The Company has onboarded authorized recycler for the safe disposal of hazardous and non-hazardous waste.	3. The Company has recorded 'nil' cases of human rights violence in the reporting period.						
Governance, leadership and oversight									
7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements	<p>As we continue to build Jupiter Wagons Limited into a world-class company, it's important that we remain committed to our values of sustainability, social responsibility, and good governance. This means taking a comprehensive approach to Environmental, Social, and Governance (ESG) issues, and ensuring that we are doing our part to create a positive impact on the world around us.</p> <p>Our customers, shareholders, employees and other stakeholders are all looking to us to lead the way in ESG, and it's up to us to deliver. We need to be proactive in identifying ESG risks and opportunities and take action to mitigate risks and leverage opportunities that align with our values and goals. These actions include minimizing our environmental impact, promoting inclusivity and diversity, guaranteeing safe and healthy working environments, and upholding ethical standards in all aspects of our operations.</p> <p>We aim to contribute to the social, economic, and environmental development of the communities where we operate through sustainable measures, with active participation from the community, thereby creating value for the nation. Our CSR initiatives focus on promoting universal development and creating social, environmental, and economic value for society. To achieve these objectives, we will continue to work actively in areas such as eradicating hunger and poverty, promoting healthcare, including preventive healthcare and sanitation, providing opportunities and financial assistance for education, and providing medical aid to the destitute and impoverished.</p> <p>We are committed to making ESG a priority across all levels of our organization. By working together and staying focused on our ESG goals, we can build a sustainable and prosperous future for our company, our stakeholders, and the communities in which we operate.</p>								
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Board of Directors								
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.	<p style="text-align: center;">Yes</p> <p>The BRSR Committee of the Company is accountable for supervising the ESG agenda and offering strategic guidance to advance the ESG program.</p>								
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)				
Performance against above policies and follow up action	The Board approves all of the Company's policies, which are reviewed periodically or on need basis								
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	The company is in compliance with applicable laws and regulations.								
7. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.	The Company's policies are reviewed by its own internal team.								

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	-	-	-
Key Managerial Personnel	1	• Human rights	• 100%
Employees other than BoD and KMPs	3	• Technical • Occupational Health and Safety (OHS) • Human rights	• Technical – 47% • Occupational Health and Safety – 100% • Human rights – 100%
Workers	3	• Technical • OHS • Human rights	• Technical – 39% • OHS – 100% • Human rights – 100%

2. Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in FY 2022-23.

Monetary						
	NGRBC Principle	Name of the regulatory/ enforcement agencies/judicial institutions	Amount (In ₹)	Brief of the Case	Has an appeal Been preferred? (Yes/No)	
Penalty/ Fine	None	None	0	None	No	
Settlement	None	None	0	None	No	
Compounding Fee	None	None	0	None	No	
Compounding Fee	None	None	0	None	No	

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	No	
Punishment	None	None		None	No	

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.

Nil

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.

The Company's HR and BRSR policy cover the aspect related to anti-corruption and anti-bribery. The policy includes clear guidelines and regulations that prohibit employees from participating in any illegal or abusive practices such as bribery or corruption. Furthermore, it outlines a framework for prompt and equitable measures to be taken if any misconduct is detected. It also ensures that all personnel to be aware of and adhere to these guidelines to ensure that the company upholds a high standard of ethical conduct and compliance with relevant laws and regulations.



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

During both FY23 and FY22, no Directors, Key Managerial Personnel, employees, or workers of the Company were found to be involved in any acts of bribery or corruption. Consequently, there was no need for any law enforcement agency to take any action against the company or its personnel on these grounds.

	FY 2022-23	FY 2021-22
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

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	0	-	0	-
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	-	0	-

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

Not applicable

Leadership Indicators

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

Jupiter Wagons Limited proactively engages with value chain partners. It has included one clause on BRSR in its vendors' invoices and encourages its value chain partners to align with BRSR principles. By doing so, Jupiter Wagons Limited is demonstrating its commitment to promoting sustainable and responsible business practices across its entire value chain, and it is encouraging its partners to do the same.

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.

The Company has related party transaction policy in place which outlines the framework for identifying, disclosing, and managing conflicts of interest that may arise from transactions between the Company and its related parties. All the transactions entered by JWJ are at arm length, approved by audit committee and properly disclosed in audited financial statement of the Company.

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

Essential Indicators

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

	Current Financial Year	Previous Financial Year	Details of improvements in environmental and social impacts
R&D	0	0	Recognizing the paramount importance of innovation and growth, the Company has started investing into new product development. The Company will put process in place from next year to track the R&D related expenses.
Capex	0	0	

2. a. **Does the entity have procedures in place for sustainable sourcing? (Yes/No)**
- b. **If yes, what percentage of inputs were sourced sustainably?**
 - a. Jupiter Wagons Limited procures items that can be categorized into three sectors by level of regulations:
 - (i) Items from RDSO Approved Vendor List
 - (ii) Rites approved item (such as those approved by Indian Standards G-93)
 - (iii) Local purchases and MSMEs

To comply with regulations, the company follows the procurement procedures outlined by the Research Designs and Standards Organization (RDSO) and adheres to the G-105 certification of the Indian Railways. The RDSO guidelines facilitate continuous improvement in design, specification, and standardization of products, processes, and procurement, ensuring sustainable sourcing practices at Jupiter Wagons Limited.
 - b. Jupiter Wagons Limited sources about 70% of its items from vendors who are approved by the RDSO.

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.**

Jupiter Wagons Limited has established processes for safe disposal of hazardous waste and e-waste. These processes are designed in compliance with national and local regulations. It has onboarded an authorized vendor for collection and safe disposal of various hazardous waste and e-waste generated in Company’s factory premises.

As for plastic waste, it is not applicable to the types of business operations Jupiter Wagons Limited

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 2022-23			FY 2021-22		
	Reused	Recycled	Safely disposed	Reused	Recycled	Safely disposed
Hazardous waste	-	-	8.021 MTs	-	-	0.641 MTs
Other non-hazardous waste	-	-	-	-	-	-

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

Nil

engages in, and therefore, does not generate any plastic waste.

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.**

Not applicable

Leadership Indicators

1. **Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products?**

No. The Company has not conducted Life Cycle Perspective/Assessments (LCA) for any products as the manufacturing and sale of their products are already subject to regulation by RDSO standards. It imposes obligations on equipment manufacturers to warrant that supporting services and spares for the equipment are available on demand throughout its lifetime, to provide comprehensive maintenance contracts, to modify equipment design to meet new requirements or improve reliability, and to offer options to upgrade or refurbish equipment at the end of its life when requested by the Indian Railways.
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.**

As wagons are manufactured under the guidelines of the RDSO; production and waste disposal methods are in line with national and local laws.
3. **Percentage of recycled or reused input material to total material (by value) used in production.**

Not applicable



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

Essential Indicators

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

Category	Total A	% of employees covered by									
		Health insurance		Accident insurance		Maternity benefits		Parental benefits		Day care facilities	
		No. B	% (B/A)	No. C	% (C/A)	No. D	% (D/A)	No. E	% (E/A)	No. F	% (F/A)
Permanent employees											
Male	583	583	100%	583	100%	-	-	-	-	-	-
Female	11	11	100%	11	100%	-	-	-	-	-	-
Total	594	594	100%	594	100%	-	-	-	-	-	-
Other than permanent employees											
Male	0	-	-	-	-	-	-	-	-	-	-
Female	0	-	-	-	-	-	-	-	-	-	-
Total	0	-	-	-	-	-	-	-	-	-	-

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

Category	Total A	% of workers covered by									
		Health insurance		Accident insurance		Maternity benefits		Parental benefits		Day care facilities	
		No. B	% (B/A)	No. C	% (C/A)	No. D	% (D/A)	No. E	% (E/A)	No. F	% (F/A)
Permanent employees											
Male	283	283	100%	283	100%	-	-	-	-	-	-
Female	0	0	0	0	0	-	-	-	-	-	-
Total	283	283	100%	283	100%	-	-	-	-	-	-
Other than permanent workers											
Male	404	404	100%	404	100%	-	-	-	-	-	-
Female	0	0	0	0	0	-	-	-	-	-	-
Total	404	404	100%	404	100%	-	-	-	-	-	-

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

Benefits	Current financial year			Previous financial year			
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	
PF	100%	100%	Y	100%	100%	Y	
Gratuity	100%	100%	Y	100%	100%	Y	
ESI	100%	100%	Y	100%	100%	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?

Yes, the premises are accessible to differently abled employees and workers. The Company's corporate office has elevators and infrastructure for better movement of differently abled individuals.

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

The Company's BRSR policy imparts information on equal opportunity and prohibits discrimination based on age, colour, disability, religion, caste, or sexual orientation in all stages of recruitment, employment, and separation. The Company hires competent candidates who share its values and treats all employees with dignity and respect. Any employee who believes they have been unfairly treated or subjected to harassment, bullying, victimization, or any other form of discrimination can report their concern through the Whistle-blower mechanism for an official investigation.

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

	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	Nil	Nil	Nil	Nil
Female	Nil	Nil	Nil	Nil
Total	Nil	Nil	Nil	Nil

* No employee or worker has taken maternity/paternity leave in last 2 financial years.

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 employees	Yes.
Other than permanent employees	
Permanent workers	
Other than permanent workers	

The Company is dedicated to upholding the highest ethical, moral, and legal standards in its business operations. To ensure compliance with these standards, Jupiter Wagons Limited encourages its employees to report any suspicions of misconduct without fear of retaliation or discrimination. To facilitate this, the company has established a Vigil (Whistle-blower) mechanism that provides a reporting channel to employees for concerns related to unethical behaviour. The mechanism also includes safeguards to prevent retaliation against employees and workers and ensures that grievances are addressed fairly.

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

Although the company does not have any employee associations, it acknowledges the right to freedom of association and does not impede collective bargaining.

8. Details of training given to employees and workers:

	Total A	Current financial year 2022-23				Total D	Previous financial year 2021-22			
		On health & safety measures		On skill upgradation			On health & safety measures		On skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	583	583	100%	583	100%	448	448	100%	448	100%
Female	11	11	100%	11	100%	9	9	100%	9	100%
Total	594	594	100%	594	100%	457	457	100%	457	100%
Workers										
Male	687	687	100%	687	100%	670	670	100%	670	100%
Female	0	0	0	0	0	0	0	100%	0	100%
Total	687	687	100%	687	100%	670	670	100%	670	100%

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

	FY 22-23			FY 21-22		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	583	583	100%	448	448	100%
Female	11	11	100%	9	9	100%
Total	594	594	100%	457	457	100%
Workers						
Male	0	0	0	0	0	0
Female	0	0	0	0	0	0
Total	0	0	0	0	0	0

*The Company undertakes performance reviews for permanent employees only. Performance reviews do not apply to workers since their compensation is based on a fixed rate grading



10. Health & 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, at Jupiter Wagons Limited, safety is of paramount importance and is deeply ingrained in our organizational mission. Our commitment to occupational health and safety is articulated through the company's BRSR policy, which governs all health and safety matters. Our Human Resources team manages all safety-related issues, providing safety training, periodic health check-ups and personal protective equipment (PPE) to all factory workers. Additionally, we have first aid facilities on site to promptly treat cuts and burns.

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

At the company, an internal team stationed at the factory level conducts routine safety assessments aimed at identifying potential work-related hazards. Upon identification of such hazards, the company has developed a series of control measures specifically designed to mitigate and address each of the identified issues.

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

Yes, the company has system in place which enables its employees and workers to report any work-related hazards they may encounter.

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

Yes, the company offers health and accident insurance coverage to its employees and workers. Additionally, a first-aid facility has been established at the plant level to provide prompt medical attention in case of injury or illness.

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	Nil	Nil
Total recordable work-related injuries	Employees	Nil	Nil
No. of fatalities	Employees	Nil	Nil
High consequence work-related injury or ill-health (excluding fatalities)	Employees	Nil	Nil

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

The company places a high priority on promoting and ensuring the health and safety of its employees and workers throughout the organization. To this end, the company has established internal processes for evaluating the effectiveness of its health and safety systems, and for ensuring compliance with all applicable laws, regulations, and standards. Several measures have been taken by the company to promote a safe and healthy workplace:

- Establishment of a robust emergency response plan for addressing incidents such as fires, explosions, and chemical or fuel leaks.
- Regular mock drills are conducted on a quarterly basis to test the plan's effectiveness.
- Safety audit on semi-annual basis as per RDSO and M-1003 standards.
- Continuous trainings to all employees and workers on health and safety.
- Period health check-ups at factory level.

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 year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	Nil	Nil	-	Nil	Nil	-
Health and safety	Nil	Nil	-	Nil	Nil	-

14. Assessments for the year:

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

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

Not any

Leadership Indicators**1. 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).**

Yes, the Company provides life insurance to its employees and workers.

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

The company has internal audit team who is responsible for periodic checking of all statutory compliance.

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

Nil

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, the Company extends the employability to the employees who have attend the retirement age and having good health.

5. 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	70% of the vendors who are approved by RDSO guidelines
Working conditions	70% of the vendors who are approved by RDSO guidelines

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.

Nil

PRINCIPLE 4 Businesses should respect the interests of and be responsive to all its stakeholders**Essential Indicators****1. Describe the processes for identifying key stakeholder groups of the entity.**

Jupiter Wagons Limited has a robust BRSR (Business Responsibility and Sustainability Reporting) policy that emphasizes the importance of meaningful stakeholder engagement to enhance decision-making and accountability. The company has identified its key stakeholder groups based on the level of influence they exert on the company's business operations and vice versa. Regular engagement with these stakeholders is conducted to build trust, foster business transparency, and ensure effective risk management. These stakeholder groups include employees, workers, suppliers, local communities, customers, investors, shareholders, and regulatory bodies.



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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group	Channels of communication	Frequency of engagement (Annually/ Half yearly/ Quarterly)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees	No	Direct communication	Daily	Grievances, Health & safety, employee wellbeing, trainings.
Shareholders/ Investors	No	Email, annual report, meetings/ conferences/ publication	Quarterly and on need basis	Financial and nonfinancial performance of Company and its subsidiaries
Customers	No	Email, phone, feedback form	On need basis	Services warranty
Regulators	No	Email, meetings, conference calls, annual return report	On need basis	Compliance, laws and audit
Community/NGOs	No	In person meeting	On need basis	Community development

Leadership Indicators

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

Jupiter Wagons Limited has established a clear process for consultation between stakeholders and the Board on social and community development topics. The company recognizes the importance of stakeholder engagement in achieving sustainability and has established channels for stakeholder feedbacks. Regular consultations are conducted with these stakeholders to gather feedbacks and concerns, which are then channelled to the appropriate channels for review and action.

If consultation is delegated, feedback from such consultations is provided to the Board through a formal reporting mechanism. The Board considers these feedbacks as part of its decision-making process, taking into account the interests of all stakeholders involved.

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.

Jupiter Wagons Limited considers stakeholder engagement to be a crucial element in achieving its sustainability objectives. In identifying material issues that are pertinent to the company, the management consulted with internal stakeholders to pinpoint social or environmental concerns that have a significant impact.

While the company acknowledges the importance of environmental, social, and governance (ESG) issues, it recognizes that it is still in a learning phase regarding several evolving aspects of ESG. As a result, it intends to engage with more stakeholders to gain a better understanding of ESG issues and develop strategies that effectively address them.

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

Jupiter Wagons Limited directs its corporate social responsibility (CSR) efforts towards addressing the needs of the underprivileged, vulnerable, and marginalized segments of society. The Company's CSR initiatives are geared towards advancing the overall development of the community and generating social, environmental, and economic value for society. Additionally, the Company provides employment opportunities to the local communities.

Furthermore, the Company has addressed the electrical-related safety risks associated with overhead transmission lines situated around its plants by relocating them underground. This action was taken in response to stakeholders' concerns about the potential for accidents and damage.

PRINCIPLE 5 Businesses should respect and promote human rights**Essential Indicators**

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

Category	FY 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	594	594	100%	457	457	100%
Other than permanent	0	0	0	0	0	0
Total employees	594	594	100%	457	457	100%
Workers						
Permanent	283	283	100%	259	259	100%
Other than permanent	404	404	100%	411	411	100%
Total workers	687	687	100%	670	670	100%

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

Category	Total (A)	FY 2022-23				Total (D)	FY 2021-22			
		Equal to minimum wage		More than minimum wage			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	594	-	-	594	100%	457	-	-	457	100%
Male	583	-	-	583	100%	448	-	-	448	100%
Female	11	-	-	11	100%	9	-	-	9	100%
Other than permanent	0	-	-	0	0%	0	-	-	0	0%
Male	0	-	-	0	0%	0	-	-	0	0%
Female	0	-	-	0	0%	0	-	-	0	0%
Workers										
Permanent	283	-	-	283	100%	259	-	-	259	100%
Male	283	-	-	283	100%	259	-	-	259	100%
Female	0	-	-	0	0%	0	-	-	0	0%
Other than permanent	404	-	-	404	100%	411	-	-	411	100%
Male	404	-	-	404	100%	411	-	-	411	100%
Female	0	-	-	0	0%	0	-	-	0	9

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	9	₹ 9,94,500	1	₹ 3,20,000
Key managerial personnel	2	₹ 38,21,000	0	0
Employees* other than BoD and KMP	637	₹ 2,49,774	13	₹ 2,71,650
Workers*	362	₹ 1,11,966	0	0

*The median salary has been calculated on annual basis. Hence, the headcount of employees other than BoD and KMP, and workers also include the number of employees and workers who have left and joined the company during the FY 23.

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

Yes, the Company's Grievance Redressal Committee is responsible for addressing the human rights related issues.



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

The Company recognizes the importance of human rights and has incorporated provisions related to it in its BRSR and Prevention of Sexual Harassment policy. While the Company does not have a separate grievance mechanism for human rights, it has a grievance mechanism specifically for sexual harassment, which is a crucial aspect of human rights.

To address cases of alleged sexual harassment within the workplace, Jupiter Wagons Limited has established a clear process that employees must follow. If an incident of sexual harassment is experienced or observed, the employee should immediately report the matter to the Human Resources (HR) department. The HR team will assist the complainant in filling out a Sexual Harassment Complaint Form, which will then be forwarded to the Grievance Redressal Committee for review.

Depending on the gravity of the situation, disciplinary action may include an apology, counselling, transfer, dismissal, demotion, or any other measures deemed appropriate by the management. The company takes prompt disciplinary action against any employee who engages in victimization or retaliation against someone who has reported a case of sexual harassment. This process reflects the company's commitment to maintaining a safe and respectful work environment for all employees.

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

	FY 2022-23			FY 2021-22		
	Filled during the year	Pending resolution at the end of year	Remarks	Filled during the year	Pending resolution at the end of year	Remarks
Sexual harassment	0	0	0	0	0	0
Discrimination at workplace	0	0	0	0	0	0
Child labour	0	0	0	0	0	0
Forced labour	0	0	0	0	0	0
Wages	0	0	0	0	0	0
Other human rights related issues	0	0	0	0	0	0

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

The Company has a steadfast dedication to fostering an inclusive workplace that upholds principles of equity, diversity, and non-discrimination. In alignment with this objective, the Company has formulated a comprehensive BRSR and Prevention of Sexual Harassment Policy that delineates the framework to ensure that every employee is treated fairly and with respect. Additionally, the Company has implemented a grievance redressal mechanism that serves to receive, record, document, and report all cases related to discrimination and harassment, and ensures that these cases are addressed by the appropriate authority.

8. Do human rights requirements form part of your business agreements and contracts?

Yes, human right requirements are covered in business agreements and contracts with RDSO approved vendors. Through implementation of such contracts, the Company prevents any form of discrimination including child labour, forced labour, payment of minimum wages, as well as adherence to safe working conditions.

9. Assessment of the Year

	% of value chain partners (by value of business done with such partners) that were assessed
Child labour	100%
Forced labour	100%
Sexual harassment	100%
Discrimination at workplace	100%
Minimum wages	100%

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

None

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.

The entity's value chain is closely regulated by RDSO guidelines, which ensures that working conditions and respect for human rights are monitored throughout all operations within the value chain.

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, the company's office is accessible to differently abled visitors.

4. Details on assessment of value chain partners:

% of value chain partners (by value of business done with such partners) that were assessed	
Child labour	
Forced labour	
Sexual harassment	
Discrimination at workplace	70% of vendors who are regulated by RDSO guideline.
Wages	
Others – Please specify	

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

None

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:

	FY 2022-23	FY 2021-22
Total electricity consumption (A)*	21473.87 GJ	14727.4 GJ
Total fuel consumption (B)**	75541.36 GJ	57375.32 GJ
Energy consumption through other sources (C)	0	0
Total energy consumption (A+B+C)	97015.23 GJ	72102.73 GJ
Energy intensity per rupee of turnover (Total energy consumption/ turnover in rupees)	4.69 GJ/ lakh INR	6.12 GJ/ lakh INR
Energy intensity (optional) – the relevant metric may be selected by the entity	Not applicable	Not applicable

*Electricity consumption data are considered for 6 units of JW L i.e., Richai, Udaipura, Pithampur, Jamshedpur, Deori and Bandel.

** Types of fuel: diesel and furnace oil. Density considered for diesel and furnace oil for the calculation are 0.85 and 0.89 respectively

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

No.

2. Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? 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:

	FY 22	FY 21
Water withdrawal by source (in kilolitres)		
(i) Surface water	NA	NA
(ii) Groundwater	4356 kl	3698 kl
(iii) Third party water	3370 kl	3064 kl
(iv) Seawater/ desalinated water	NA	NA
(v) Others	NA	NA
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	7726 kl	6762 kl
Total volume of water consumption (in kilolitres)	7726 kl	6762 kl
Water intensity per rupee of turnover (Water consumed / turnover)	3.73 kl/ lakh INR	5.74 kl/lakh INR

* Water related data are not available from Bandel unit, hence 5 units data are considered.

*NA – Not applicable

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

Not yet.

5. Please provide details of air emissions (other than GHG emissions) by the entity.

Unit	Parameter	Please specify unit	FY 22	FY 21
Unit 1, Richai	NO _x	µg/m3	20	Not available
	SO _x	µg/m3	BDL	Not available
	Particulate matter (PM)	µg/m3	89.13	Not available
Unit 2, Pithampur	NO _x	µg/m3	16.08	16.06
	SO _x	µg/m3	9.74	11.64
	Particulate matter (PM)	µg/m3	70.54	45.55
Unit 3, Udaipura	NO _x	µg/m3	15	Not available
	SO _x	µg/m3	BDL	Not available
	Particulate matter (PM)	µg/m3	81	Not available
Unit 4, Deori	NO _x	µg/m3	28	Not available
	SO _x	µg/m3	BDL	Not available
	Particulate matter (PM)	µg/m3	89.04	Not available
Unit 5, Jamshedpur	NO _x	µg/m3	28.61	32
	SO _x	µg/m3	21.78	18
	Particulate matter (PM)	µg/m3	61.83	70.5
Unit 6, Bandel	NO _x	µg/m3	39.54	37.6
	SO _x	µg/m3	10.62	9.2
	Particulate matter (PM)	µg/m3	56.54	75
	Persistent organic pollutants (POP)	NA	NA	NA
	Volatile organic compounds (VOC)	NA	NA	NA
	Hazardous air pollutants (HAP)	NA	NA	NA
	Others – please specify	NA	NA	NA

* Maximum values of each plant are considered. The data is as per ambient air analysis report. ** NA – Not applicable

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

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

Parameter	Unit	FY 2022-23 (tCO ₂ e)	FY 2021-22 (tCO ₂ e)
Total Scope 1 emissions* (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	5346.63	4061.82
Total Scope 2 emissions** (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	4831.62	3313.67
Total Scope 1 and Scope 2 emissions per rupee of turnover	Metric tonnes of CO ₂ equivalent	4.92 tCO ₂ -e/lakh INR	6.26 tCO ₂ -e/lakh INR
Total Scope 1 and Scope 2 emission intensity(optional) – the relevant metric may be selected by the entity	-	-	-

*Grid Emission factor considered for calculation is 0.81 for both FYs.

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

No

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

To increase the efficiency of the power supply and reduce emissions, the Company has implemented a strategy of improving the power factor, resulting in a decrease in the amount of electricity consumed.

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

Parameter	FY 2022-23	FY 2021-22
Total waste generated (MT)		
Plastic waste (A)	0	0
E-waste (B)	0	0
Bio-medical waste (C)	0	0
Construction and demolition waste (D)	0	0
Battery waste (E)	0	0
Radioactive waste (F)	0	0
Other Hazardous waste. Used oil and paint residue	8.021	0.641
Other Non-hazardous waste Paint residue	0	0
Total (A+B + C + D + E + F + G + H)	8.021 MT	0.641 MT
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations		
Category of waste		
(i) Recycled	0	0
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total	0	0
For each category of waste generated, total waste disposed by nature of disposal method		
Category of waste		
(i) Incineration	0	0
(ii) Landfilling	0	0
(iii) Other disposal operations (Jupiter Wagons disposed it through authorized vendors)	8.021 MT	0.641 MT
Total	8.021 MT	0.641 MT

* Density considered for paint residue = 1.2 g/cm³

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

No



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.

The waste management strategy implemented by Jupiter Wagons Limited is congruent with the company's vision of reducing and mitigating waste sent to landfills through a practical, sustainable, and integrated waste management system. To achieve this vision, the company has engaged authorized vendors for the proper disposal of both hazardous and non-hazardous waste generated on the factory premises. Additionally, the company maintains meticulous records of all waste generated and disposed of and submits an annual return to the relevant authority to ensure compliance with all regulations and guidelines.

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:

Not applicable

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

No applicable

12. 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:

The Company is in adherence with relevant environmental laws and regulations, and there have been no instances of non-compliance during the current fiscal year.

Leadership Indicators

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

Parameter	FY 2022-23	FY 2021-22
From renewable sources		
Total electricity consumption (A)	0	0
Total fuel consumption (B)	0	0
Energy consumption through other sources (C)	0	0
Total energy consumed from renewable sources (A+B+C)	0	0
From non-renewable sources		
Total electricity consumption (D)	21473.87 GJ	14727.4 GJ
Total fuel consumption (E)*	75541.36 GJ	57375.32 GJ
Energy consumption through other sources (F)	0	0
Total energy consumed from non-renewable sources (D+E+F)	97015.23 GJ	72102.73 GJ

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

No

2. Provide the following details related to water discharged:

The Company will calculate and record water discharge related data from next year.

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 in the following format:

As the company's operations are situated in areas with sufficient water resources, the inquiry regarding water stress is not applicable to the company.

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

The company is currently not calculating its scope 3 emissions.

5. 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.

Question no. 10 is not applicable to the Company

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:

Sr. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Optimization of energy use	The company ensures the prevention or minimization of energy wastage by properly identifying all significant machinery and equipment and monitoring their energy consumption.	Improved power factor from 79% to 98%

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

Although Jupiter Wagons Limited does not have a distinct business continuity and disaster management plan, the company's risk management policy is specifically crafted to mitigate the effects of potential disruptions to business activities and processes.

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?

No such adverse impact arising from the value chain of the Company.

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

70% of the value chain partners that are regulated by RDSO guidelines.

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.**

The Company has 5 number of affiliations with trade and industry chambers.

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

S. No.	Name of the trade and industry chambers/associations	Reach of trade and industry chambers/ associations (State/National)
1	National Council of Railways, ASSOCHAM	National
2	Member of FICCI	National
3	Member of CII	National
4	Member of Indo-German Chamber of Commerce	National
5	Indian Chamber of Commerce	National



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

None

Leadership Indicators

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

Jupiter Wagons Limited's BRSR Policy outlines its commitment to responsible advocacy. The policy provides a framework for interacting with governmental and regulatory bodies on issues that affect the Company's sector. The guidelines establish procedures for ensuring that these interactions are conducted with the utmost integrity, transparency, and respect for the rule of law.

PRINCIPLE 8 Businesses should promote inclusive growth and equitable development

Essential Indicators

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

Not applicable

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

Not applicable

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

The Company is committed to community development and has established a CSR policy that provides guidelines and a framework for achieving this goal. As part of this policy, the Company conducts regular consultations with the communities in which it operates to identify their needs and priorities. Based on these consultations, the Company develops and implements CSR activities that target the most pressing issues at the grassroots level. To ensure that these activities are effective, the Company's CSR team and partner NGOs engage with community members to address any concerns or issues that may arise. The CSR committee oversees the implementation of all activities and ensures that they align with the Company's overall CSR objectives.

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

	FY 2022-23	FY 2021-22
Directly sourced from MSMEs/ small producers	Non-RDSO controlled items :- 30%	Non-RDSO controlled items :- 30%
Sourced directly from within the district and neighbouring districts	90% (approx.)	90% (approx.)

* The Company's Bandel, West Bengal unit serves as a source for several foundry items that are transferred to other units within the Company. Consequently, these figures are classified as interdepartmental transfers within the Company.

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).

Not applicable

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

Nil

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

Approximately 70% of the procurement activities undertaken by the Company are governed by the guidelines issued by the Research Designs and Standards Organization (RDSO). As a result, the Company's ability to engage in preferential procurement from marginalized or vulnerable groups is limited. Nonetheless, the Company's BRSR policy addresses the issue of preferential procurement. Accordingly, the policy prioritizes procurement from suppliers belonging to marginalized or vulnerable groups who do not fall under the purview of RDSO guidelines and possess the required technical and financial qualifications.

b) From which marginalised/vulnerable groups do you procure?

None

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

Not applicable

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:

Sr. No.	Name of the Implementing Agency	No. of Lives Impacted	% of beneficiaries from vulnerable and marginalised groups
1	Biswabarta Foundation	810 (approx.)	60% (approx.)
2	Naresh Mahto Smarak Samiti	1435 (approx.)	72% (approx.)

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

Essential Indicators

1. Describe the mechanisms in place to receive and respond to consumer complaints and feedback.

In order to ensure prompt and effective redressal of customer grievances, the Company has implemented a digital system for receiving customer complaints through a contact form available on its website. The responsibility of managing customer grievances falls upon the engagement team, which works in close collaboration with the management and product teams. The engagement team provides regular feedback regarding complaints related to processes, policies, and personnel, thus ensuring continuous improvement in the customer complaint resolution process.

2. 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 2022-23		Remarks	FY 2021-22		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	0	0	-	0	0	-
Advertising	0	0	-	0	0	-
Cyber-security	0	0	-	0	0	-
Delivery of essential services	0	0	-	0	0	-
Restrictive Trade Practices	0	0	-	0	0	-
Unfair Trade Practices	0	0	-	0	0	-
Other	8	0	-	12	0	-



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

	Number	Reasons for recall
Voluntary recalls	0	Not any
Forced recalls	0	Not any

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

The Company is in process to develop a cybersecurity framework, it has implemented SAP from last four years.

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.

No cases were raised during the reporting year and hence no corrective actions were taken.

Leadership Indicators

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

Information relating to Jupiter Wagons Limited's all products and services are available on the Company's website which can be accessed: <https://jupiterwagons.com/>

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

The Company ensures compliance with regulations and applicable voluntary codes related to marketing communications, which includes advertising, promotion, and other related activities across all its business units. The Company's communication initiatives are aimed at providing consumers with the necessary information to make informed purchase decisions. Additionally, the Company strives to promote responsible usage of its products and services by educating its consumers.

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

The company's operations and products/services do not qualify under essential services - hence this is not applicable for the company.

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)

The Company ensures that all wagons and containers manufactured by it display appropriate markings and labels as prescribed by the guidelines set forth by the Indian Railways and the Research Designs and Standards Organization (RDSO).

5. Provide the following information relating to data breaches:

a. Number of instances of data breaches along-with impact: 0

b. Percentage of data breaches involving personally identifiable information of Customers: 0