

Independent Assurance Statement

To
The Directors and Management,
Jain Irrigation Systems Limited,
Jain Plastic Park, P.O. Box. 72, N.H. No. 6,
Jalgaon – 425001, Maharashtra, India

Jain Irrigation Systems Limited (hereafter 'JISL') commissioned TUV India Private Limited (TUVI) to conduct independent external assurance of non-financial information (Essential and Leadership Indicators) disclosed in JISL's Business Responsibility and Sustainability Report (hereinafter 'the BRSR') for the period April 01, 2023 to March 31, 2024. The BRSR is based on the National Guidelines on Responsible Business Conduct (NGRBC), SEBI circular: [SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122](#), dated 12/07/2024 pertaining to Business Responsibility and Sustainability Report (BRSR) requirement. This assurance engagement was conducted in reference with BRSR and ISAE 3000 (Revised) requirements at reasonable level of assurance.

Management's Responsibility

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

Scope and Boundary

The scope of work includes the assurance of the following non-financial performance - Essential and Leadership Indicators disclosed in the BRSR. In particular, the assurance engagement included the following:

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

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

Principles	Essential Indicators		Leadership Indicators	
	Reported	Not applicable	Reported	Not applicable
Principle 1: Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.	1,2,3,4,5,6,8,9	7	1, 2	-
Principle 2: Businesses should provide goods and services in a manner that is sustainable and safe.	1,2,3,4	-	1,2	3, 4, 5
Principle 3: Businesses should respect and promote the well-being of all employees, including those in their value chains.	1,2,3,4,5,6,7,8,9,10,11,12, 13,14,15	-	1,2,3,4, 5, 6	-
Principle 4: Businesses should respect the interests of and be responsive to all its stakeholders.	1,2	-	1,2	3
Principle 5: Businesses should respect and promote human rights.	1,2,3,4,5,6,7,8,9,10, 11		1,2,3, 4	5
Principle 6: Businesses should respect and make efforts to protect and restore the environment.	1,3,4,6,7,8,9,10, 13	2, 5,11,12	1,2,4, 5, 6,7	3
Principle 7: Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent.	1	2	-	1

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Principle 8: Businesses should promote inclusive growth and equitable development.	3,4, 5	1, 2	2,3, 6	1, 4, 5
Principle 9: Businesses should engage with and provide value to their consumers in a responsible manner	1,3,4,5, 7	2,6	1,2, 4	3

Notes:

1. Principle 1, Essential indicator 1: No trainings were conducted for the Board of directors and KMPs.
2. Principle 1, Essential indicator 2, 5, 6: Disclosure is based on undertaking.
3. Principle 1, Essential indicator 8, 9 | Principle 2, Essential indicator 1, 2.b, Leadership indicator: 2 | Principle 3 Essential Indicator 1.c | Principle 3 Leadership indicator 1 c, 2, 5 | Principle 8 Essential Indicator 5 | Principal 8 Essential indicator 4 | and "Total Revenue from Operations adjusted for PPP": Disclosure/ values are financial values extracted from annual audited statements or input data corresponding financial data which was audited during financial audit.
4. Principle 2, Essential indicator 5: No processes in place to safely reclaim JISL products for reusing, recycling and disposing at the end of life.
5. Principle 3 Essential indicator 1.a: JISL does not entitle employees with paternity leave.

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

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

Onsite Verification

The assurance activities were carried out together with a desk review and on-site verification. On 17th to 21th June 2024, verification activities were performed at JISL Plastic Park, Jain Farm Fresh Foods Limited, JISL Energy Park, JISL Agri Park and JISL Tissue Culture Park Jalgaon, Maharashtra and Jain Farm Fresh Foods Limited, Baroda, Gujarat per reporting boundary i.e. JISL India operations as stated above.

Limitations

TUVI did not perform any assurance procedures on the prospective information disclosed in the report, including targets, expectations, and ambitions. Consequently, TUVI draws no conclusion on the prospective information. During the assurance process, TUVI did not come across any limitations to the agreed scope of the assurance engagement. TUVI did not verify any ESG goals and claim through this assignment. TUVI verified data on a sample basis; the responsibility for the authenticity of data entirely lies with JISL. TUVI has taken reference of the financial figures from the audited financial reports. JISL will be responsible for the appropriate application of the financial data. The application of this assurance statement is limited requirements of SEBI disclosure only. TUVI expressly disclaims any liability or co-responsibility 1) for any decision a person or entity would make based on this assurance statement and 2) for any damages in case of erroneous data is reported. Any dependence of person or third party may place on the BRSR Report is entirely at its own risk.

Our Responsibility

TUVI's responsibility in relation to this engagement was to perform a Reasonable level of BRSR assurance and to express a conclusion based on the work performed. Our engagement did not include an assessment of the adequacy or the effectiveness of JISL's strategy or management of ESG-related issues or the sufficiency of the report against BRSR reporting principles, and other than those mentioned in the scope of the assurance. TUVI's responsibility regarding this verification is in reference to the agreed scope of work which includes non-financial quantitative and qualitative information (KPIs) disclosed by JISL ([09 Principles](#)). TUVI is responsible for

- i. Planning to obtain the limited assurance for BRSR attributes so that it is free from material misstatement,
- ii. Forming an independent opinion, based on the sampled evidence,
- iii. Reporting the opinion to The Board of Directors of 'JISL'.

The assurance statement is prepared by considering that the data and information presented by 'JISL' are free from material mis-statement.

Verification Methodology

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

- i. TUVI examined and reviewed the documents, data, and other information made available by JISL for Essential and Leadership Indicators (non-financial disclosures) non-financial Essential and Leadership Indicators (non-financial

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- disclosures);
- ii. TUVI conducted interviews with key representatives, including data owners and decision-makers from different functions of JISL;
- iii. TUVI reviewed the level of adherence to BRSR reporting principles;
- iv. TUVI examined and reviewed the documents, data (on sample basis) and other information made available by JISL for the reported disclosures including the Management Approach and performance disclosure.
- v. TUVI performed sample-based reviews of the mechanisms for implementing the sustainability-related policies and data management (qualitative and quantitative);

Opportunities for Improvement

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

- i. JISL can organize the awareness trainings of the Board of Directors and KMP's of the BRSR principles.
- ii. JISL may consider to make provision for separate washroom compatible with the specification of the differently abled persons.
- iii. JISL may consider provision of paternity leave.
- iv. CSR Policy does not specify the grievance redressal mechanism from the community, a detailed grievance redressal mechanism can be developed and communicated,
- v. The JISL is engaged in purchases of raw material from small and marginalized farmers, smallholders and marginal farmers, however the "Purchase Policy" is not explicit about the same.
- vi. Just like financial audits, JISL can also plan the internal sustainability audits to increase the effectiveness of Management of the associated data and corresponding disclosures.
- vii. JISL may implement measures for data security which will include protecting data from unauthorized access and preventing data from being corrupted or stolen. The JISL can introduce the mechanism of data entry followed step of data validation and then acceptance of data for sustainability reporting. Presently the data can be modified by all the members at the plant level who have access to it. This practice does not identify the accountability of accuracy of data to designate personnel in the sustainability Team.

Our Conclusion

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

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

Reasonable Assurance: As per SEBI reasonable assurance requirements including scope of Assurance, Assurance methodologies (risk-based approach and data validation techniques), mitigating conflicts of interests, documentation on evidence and communication on findings, TUVI can effectively validate the accuracy and reliability of the information presented in the BRSR, instilling confidence in stakeholders and promoting transparency and credibility in ESG reporting practices.

Report complies with the below requirements

- A. Governance, leadership and oversight: The messages of top management, business model to promote inclusive growth and equitable development, action and strategies, focus on products, risk management, protection and restoration of environment, and priorities are disclosed appropriately.
- B. Connectivity of information: JISL discloses various principles and their inter-relatedness and dependencies with factors that affect the organization's ability to create value over the time.
- C. Stakeholder responsiveness: The Report covers mechanisms of communication with key stakeholders to identify major concerns and associated strategies. The BRSR provides insights into the organization's relationships (nature and quality) with its key stakeholders. In addition, the BRSR provides a fair representation of the extent to which the organization understands, takes into account and responds to the legitimate needs and interests of key stakeholders.
- D. Materiality: The materiality assessment process has been carried out to arrive the material issues. The materiality assessment process has been carried out already during GRI reporting, based on the requirements of "GRI".
- E. Conciseness: The Report reproduces the requisite information and communicates clear information in as few words as possible. The disclosures are expressed briefly and to the point sentences, graphs, pictorial and tabular representation are applied. At the same time, due care is taken to maintain continuity of information flow in the BRSR.
- F. Reliability and completeness: JISL has established internal data aggregation and evaluation systems to derive the performance. The reported data is duly verified and authenticated by JISL. The majority of the data and information was verified by TUVI's assurance team (on sample basis) during the assessment of the BRSR and found to be fairly accurate. All data, is reported transparently, in a neutral tone and without material error.
- G. Consistency and comparability: The information in the Report is presented on an annual basis in a reliable and complete manner. Thus, the principle of consistency and comparability is established.



This assurance statement has been prepared in reference with the terms of our engagement and ISAE 3000 (revised) requirements

Independence: TUVI follows IESBA (International Ethics Standards Board for Accountants) Code which, adopts a threats and safeguards approach to independence. We recognize the importance of maintaining independence in our engagements and actively manage threats such as self-interest, self-review, advocacy, and familiarity. The assessment team was safeguarded from any type of intimidation. By adhering to these principles, we uphold the trust and confidence of our clients and stakeholders. In line with the requirements of the SEBI circular SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122, dated 12/07/2023, TUVI confirms that there is no conflict of interest with JISL.

TUVI solely focuses on delivering verification and assurance services and does not engage in the sale of service or the provision of any non-audit/non-assurance services, including consulting.

Quality control: The Assurance Team complies with the Code of Ethics for Professional Accountants issued by the IESBA, which includes independence and other requirements founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour. In reference with International Standard on Quality Control, TUVI maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Our Assurance Team and Independence

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

For and on behalf of TUV India Private Limited

Manojkumar Borekar
Product Head – Sustainability Assurance Service
TUV India Private Limited



Date: 22/07/2024
Place: Mumbai, India
Project Reference No: 8122797306

Statement By Director Responsible For The Business Responsibility & Sustainability Report

Dear Valued Stakeholders,

As we celebrate each harvest season, we are reminded of how agriculture impacts our daily lives - from the food on our tables to the clothes we wear. Agriculture is the backbone of our society. At Jain Irrigation Systems, we take great pride in being part of this vital industry, striving to make a positive difference in the lives of farmers and communities worldwide, following our corporate mission, "Leave this world better than you found it."



As a company founded by a farmer, for farmers, we understand the challenges that come with working the land. This is why we are dedicated to providing innovative solutions that help farmers increase their crop yields and income. Our water and energy efficient micro-irrigation systems have proven to be a game-changer, supporting farmers in feeding our nation. By leveraging technology, we are strengthening global food security and promoting sustainable farming practices. Our sustainable products have not only contributed to increased yields and incomes for farmers but also created significant energy and water savings and reduced carbon dioxide emissions during their use phase over the last three decades.

Our commitment to sustainability extends beyond reducing our environmental impact. It's about creating a better future for farmers, their families, and the communities they serve. We believe that by working together, we can build a more resilient and sustainable food system that benefits everyone. At Jain Irrigation, we are proud of the progress we have made in water conservation, biodiversity enhancement, and sustainable agricultural practices. With the use of hi-tech agriculture solutions including modern micro-irrigation, biotechnology, automation, and renewable energy, we are transforming the agriculture sector. While we do so we always keep the farmer at the center of this transformation. Our goal is to drive positive change not only in the agribusiness sector but also beyond. We envision a world where agriculture is not just a means of making a living but a source of pride and prosperity for farmers and communities worldwide.

We aim to improve socio-economic conditions in rural communities by implementing sustainable practices, enhancing agricultural productivity, promoting eco-friendly methods, and fostering community development. We recognize the importance of technological advancements and leadership in achieving sustainable outcomes. By empowering rural communities to address environmental challenges, we are helping improve their quality of life.

We are happy to announce that we replenish more water through our rainwater harvesting and watershed development program than we consume in our operations. This demonstrates our commitment to preventing water pollution and promoting the judicious use of water. Our initiatives directly contribute to reducing global warming, and we remain dedicated to minimizing our carbon footprint.

Through initiatives like Jain Tissue Culture Banana and Pomegranate Cultivation and tissue-cultured coffee plants, we are further revolutionizing farming practices, increasing yields, and promoting sustainability. We focus on empowering women by employing them in suitable production operations, fostering workforce diversity, and providing access to ag-tech for millions of farmers worldwide.

Through our social initiatives, run both independently and with the help of our two company foundations, Gandhi Research Foundation and Bhavarlal and Kantabai Jain Multipurpose Foundation (BKJMF), we promote rural development, environmental sustainability, preventive eye care, education for underprivileged children, and access to free food for the needy at our headquarters.

We are grateful for the support of our stakeholders, who have enabled us to achieve our goals and make a positive impact on the world. We are committed to continuing our journey towards sustainability and social responsibility.

- Anil B. Jain

Annexure X

Business Responsibility & Sustainability Report 2023-24

SECTION A: GENERAL DISCLOSURES

The general details of the organization are as follows:

I) Details of Listed Entity

1) Corporate Identity Number (CIN) of the Company:	L29120MH1986PLC042028
2) Name of the listed entity:	Jain Irrigation Systems Limited
3) Year of incorporation:	30/12/1986
4) Address of the registered office:	Jain Plastic Park, N. H. No. 6, Bambhori, Jalgaon 425001
5) Corporate address:	Jain Plastic Park, N. H. No. 6, Bambhori, Jalgaon 425001
6) E-mail:	jisl@jains.com
7) Telephone:	+91-257-2258011
8) Website:	http://jains.com/
9) Financial year for which reporting is being done:	2023-24
10) Name of the Stock Exchange(s) where shares are listed:	1) BSE Ltd. 2) National Stock Exchange of India Ltd.
11) Paid-up capital:	₹ 1,37,35,23,730
12) Contact details:	Mr. Avdhut V. Ghodgaonkar Contact Number : +91-257-2258011, Email : ghodgaonkar.avdhut@jains.com
13) Reporting boundary:	Jain Irrigation Systems Ltd. (including its group Company Jain Farm Fresh Foods Ltd.) standalone basis.
14) Name of assurance provider	TUV India Pvt. Ltd.
15) Type of assurance obtained	Reasonable

II) Products

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

Sr.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1)	Hi-Tech Agri Input Products	Manufacture and supply of Micro irrigation Systems and components, Tissue Cultured Plants and other agriculture Equipments and inputs	33%
2)	Plastic Division	Manufacture and supply of Plastic Pipes - PVC & PE, Plastic Sheets and Fittings	38%
3)	Agro Processing	Processing of fruits, vegetables and spices	28%

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

Sr.	Product / Service	NIC Code	% Of total Turnover contributed
1)	Manufacture of Plastic Products	22209	72 %
2)	Manufacture of fruit or vegetable juices and their concentrates squashes and powder and Spices	10304	28 %

III) Operations

Product / Services

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

We have a total of Twenty Eight manufacturing plants across the globe (including alliance partners facilities). Eleven manufacturing facilities are within India and Seventeen plants are abroad.

Jain Irrigation Systems Ltd.

Number of offices	Total
81	92
32	49

19) Markets served by the entity

a) Number of locations

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

b) Contribution of exports as a percentage of the total turnover of the entity:- On a standalone basis, for Jain Irrigation Systems Ltd. the consolidated exports make 16% contribution to its turnover.

c) A brief on types of customers

Jain Irrigation Systems Ltd. and its group company, Jain Farm Fresh Foods Ltd., are market leaders in their respective segments, serving a distinguished roster of national and international clients. Jain Irrigation's esteemed customers include Rivulis Irrigation, Stuart Well Services Ltd (UK), and Al Ain Automatic Irrigation Co, L.L.C (UAE). Jain Farm Fresh Foods Ltd. proudly serves notable clients such as Coca Cola India, Hindustan Unilever, and McDonalds, reinforcing their leadership in the industry.

IV) Employees

20) Details at the end of the financial year:

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

Sr. Particulars	Total (A)	Male		Female	
		No. (B)	% (B / A)	No. (C)	% (C / A)
EMPLOYEES					
1) Permanent (D)	2464	2351	95.41%	113	4.59%
2) Other than Permanent (E)	34	34	100.00%	0	0.00
3) Total Employees (D+E)	2498	2385	95.48%	113	4.52%
WORKERS					
4) Permanent (F)	5889	5117	86.89%	772	13.11%
5) Other than Permanent (Contractual) (G)	601	386	64.23%	215	35.77%
6) Total workers (F + G)	6490	5503	84.79%	987	15.21%

b) Differently abled Employees and workers*:

Sr. Particulars	Total (A)	Male		Female	
		No. (B)	% (B / A)	No. (C)	% (C / A)
DIFFERENTLY ABLED EMPLOYEES					
1) Permanent Employees (All Permanent including Operators) (D)	6	5	83.33%	1	16.67%
2) Other than Permanent- Employees (E)	-	-	0%	-	-
3) Total differently abled employees (D + E)	5	5	83.33%	1	16.67%
DIFFERENTLY ABLED WORKERS					
4) Permanent Workers (F)	25	22	88.00%	3	12.00%
5) Other than Permanent (G)	-	-	-	-	0.00
6) Total differently abled workers (F + G)	25	22	88.00%	3	12.00%

21) Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors (Total)	13	02	15.38%
Key Management Personnel	02	-	-

22) Turnover rate for permanent employees and workers

	FY 2023-24 (Turnover rate in current FY)-Nos			FY 2022-23 (Turnover rate in previous FY)			FY 2021-22 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	197	9	206	43	1	44	82	9	91
Permanent Workers	204	8	212	52	6	58	102	0	102

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

Yet to be provided/updated by the finance team.

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

Sr.	Name of the holding / Subsidiary / Associate Companies / Joint Ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% Of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1)	JISL Overseas Limited, Mauritius	Subsidiary	100	No
2)	Jain International Trading B.V., Netherland	Subsidiary	100	No
3)	Jain Processed Foods Trading & Investments Pvt. Ltd., India	Subsidiary	100	No
4)	Jain Farm Fresh Foods Limited, India	Subsidiary	81.65	Yes
5)	Driptech India Pvt. Ltd., India	Subsidiary	75	No
6)	Jain (Europe) Limited., United Kingdom	Subsidiary	75	No
7)	Jain International Foods Limited (Erst. SQF 2009 Limited), United Kingdom	Subsidiary	100	No
8)	Ex-Cel Plastics Limited, Ireland	Subsidiary	100	No
9)	Jain America Foods Inc. (Erstwhile Jain (Americas) Inc.), United States of America	Subsidiary	100	No
10)	Jain Irrigation Holding Inc., Delaware	Subsidiary	100	No
11)	Jain Farm Fresh Foods Inc., USA (Erstwhile Cascade Specialities Inc., USA), United States of America	Subsidiary	100	No
12)	JlIO (Erstwhile Jain Irrigation Inc.), California	Subsidiary	100	No
13)	Jain Overseas B.V., Netherland	Subsidiary	100	No
14)	Jain (Israel) B.V., Netherland	Subsidiary	100	No
15)	Jain Netherlands Holding I B.V., Netherland	Subsidiary	100	No
16)	JISL Global SA, Switzerland	Subsidiary	100	No
17)	JISL Systems SA, Switzerland	Subsidiary	100	No
18)	Excel Plastic Piping Systems SAS, France	Subsidiary	100	No
19)	Jain Mena DMCC, United Arab Emirates	Subsidiary	100	No
20)	Jain Farm Fresh Holdings SPRL, Belgium	Subsidiary	100	No
21)	Innovafood NV, Belgium	Subsidiary	100	No
22)	Pacific Shelf 1218 Ltd., United Kingdom	Subsidiary	100	No
23)	Northern Ireland Plastics Ltd., United Kingdom	Subsidiary	100	No
24)	Killyleagh Box Co. Ltd., United Kingdom	Subsidiary	100	No
25)	Packless (Europe) Ltd., United Kingdom	Subsidiary	60	No
26)	Jain Farm Fresh Gida Sanayi Ve Ticaret Anonim Sirketi, Turkey	Subsidiary	100	No
27)	Solution Key Ltd., Hong Kong	Subsidiary	100	No
28)	Sleaford Food Group Limited, United Kingdom	Subsidiary	100	No
29)	Sleaford Quality Foods Limited, United Kingdom	Subsidiary	100	No
30)	Arnolds Quick Dried Foods Limited, United Kingdom	Associate	100	No
31)	Sustainable Agro-commercial Finance Limited, India	Associate	49	No
32)	Jain Netherlands Holding II B.V., Netherland	Subsidiary	100	No
33)	Jain America Inc, USA	Subsidiary	100	No
34)	Boomer Industries Ltd, UK	Subsidiary	100	No

VI) CSR Details

- 24) i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No) - Yes.
 ii) Turnover (in ₹) - 38,211,400,000
 iii) Net worth (in ₹) - 48,337,200,000

VII) Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 2023-24(Current financial year)			FY 2022-23(Previous Financial year)		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	No	Nil	Nil	No grievance received	Nil	Nil	No grievance received
Investors (other than shareholders)	YES (https://www.primeinfobase.in/z_JISLJALEQS/files/Investors_handbook_and_hierarchy_of_escalation.pdf)	3	-	None	3	-	None
Shareholders	YES (https://www.primeinfobase.in/z_JISLJALEQS/files/Investors_handbook_and_hierarchy_of_escalation.pdf)	3	-	None	3	-	None
Employees and workers	YES https://www.primeinfobase.in/Pages/JISLJALEQS_POLICY.aspx?value=-3cYDU7170mvM600MSHC-cMw==	Nil	Nil	No grievance received	Nil	Nil	No grievance received
Customers	YES https://www.primeinfobase.in/Pages/JISLJALEQS_POLICY.aspx?value=-3cYDU7170mvM600MSHC-cMw==	Nil	Nil	No grievance received	Nil	Nil	No grievance received
Value Chain Partners	No	Nil	Nil	No grievance received	Nil	Nil	No grievance received
Other (please specify)	No	Nil	Nil	No grievance received	Nil	Nil	No grievance received

26) 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

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)
1) Climate Change and GHG Emissions	Risk and Opportunity	Risk: One of the good factors for business growth is a fair monsoon. With the increasing impact of climate change there are disturbances in the climatic cycle and the monsoon. In addition, requirements are building up for less carbon intensive products.	<p>Jain has developed such climate smart solutions and offers to its customers (e.g. Climate Smart Agriculture Solution, Crop Cooling Technology and Climate Neutral Farming etc.)</p> <p>Further, Jain has created substantial renewable energy sources for its operations by implementation of various energy and GHG avoidance projects as stated below;</p> <ul style="list-style-type: none"> ● 9 TPH biomass fired boiler at Jalgaon, India. ● 2x10 TPH biomass fired boiler at Chittoor, India. <ul style="list-style-type: none"> ● Biogas consumption at Cascade Specialist plant, USA. ● 1.6 MW biogas power project at Jalgaon ● 8 MW solar PV power project. ● Waste Heat Recovery project for 400 TR refrigeration. ● In-plant electrical energy saving measures. ● Solar hand pumps for fetching irrigation water in Jalgaon (MH) and Udumalpet, (TN). ● Through our R & D, we developed environment-friendly products as explained above. 	Positive in near term
2) Renewable and other energy sources	Opportunity	Low Emission Energy Source	Same approach as adopted for Climate Change and GHG Emissions	Positive
3) Energy and Fuel Efficiency	Opportunity	Inefficient / conventional energy consumption leads to greenhouse gas emissions. JISL has implemented an energy management system in line with International standards. It helps saving energy costs as well as leads to reduction of GHG emissions.	Refer to the compliance w.r.t. principle-3 and principle 6 of NGRBC in this report.	No material impact during the period under review
4) Customer Satisfaction	Opportunity	Delivering a Quality Product	<p>Our customers prioritize timely delivery, competitive pricing, and high-quality products. We optimize the social and environmental performance of our organization and its offerings, ensuring they meet global standards for product quality, customer health, and safety. Concurrently, we communicate our efforts to minimize environmental and social impacts during production.</p> <p>Our customers prioritize timely delivery, competitive pricing, and high-quality products. We optimize the social and environmental performance of our organization and its offerings, ensuring they meet global standards for product quality, customer health, and safety. Concurrently, we communicate our efforts to minimize environmental and social impacts during production.</p>	Positive

Sr. Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative)
-			<p>We actively manage our energy consumption and reduce greenhouse gas emissions through our Management Information Systems (MIS) and green energy products. Our subsidiary, Jain Farm Fresh Foods Ltd. (JFFFL), is a member of Sedex (Supplier Ethical Data Exchange), and our food processing plants undergo SMETA (Sedex Members Ethical Trade Audit) assessments by third-party auditors to verify compliance with labor, health and safety, environmental standards, and business ethics. Additionally, our food products are certified by independent third-party audits to comply with Global Food Safety Management Standards (GMA-SAFE) across all sites.</p>	
5) R&D and Extension Activities	Opportunity	Increasing the yield and profitability	Our products are the result of continuous learning and numerous innovations over time, aimed at achieving higher yields and reducing environmental impacts. Key innovations include integrated irrigation solutions and solar panels with solar pumping systems. Additionally, we have initiated Life Cycle Assessment (LCA) impacts and disclosures, in compliance with BR Principle-2 as per the National Guidelines on Responsible Business Conduct (NGRBCs) outlined in this report.	Positive
6) Occupational Health and Safety	Opportunity and Risk	Regulatory compliance, adds to brand value, customer and investor disclosure requirement	Refer to the compliance w.r.t. principle-3 of NGRBC in this report	No material impact during the period under review.
7) Waste Management	Opportunity and Risk	Regulatory compliance related to waste disposal have increased in recent past	Please refer to the compliance w.r.t. principle-2 and principle 6 of NGRBC in this report	No material impact during the period under review.
8) Natural Resource Management	Opportunity	Maintaining healthy relationships with local communities has enabled the Company to effectively contribute to social development and thus create foundation for a sustainable business.	The Company continues to engage in CSR activities at all plants to create deeper bonds with the community at large. Please refer to the corresponding section of Annual Report for the CSR activities during the reporting period.)	Positive as JISL supported community.
9) Biodiversity and Ecosystem Protection	Opportunity	Our products don't harm biodiversity in any possible way. Rather we have been able to restore substantial biodiversity in our manufacturing units through our watershed development projects.	Refer to the compliance w.r.t. principle-6 NGRBC in this report.	Positive
10) Gender Diversity	Opportunit	Promote the value of different perspectives, experiences, and skills which led to more informed and well- rounded decision making processes in the Company. Moreover, Diverse teams foster creativity, innovation, productivity and performance.	Refer to the compliance w.r.t. principle-3 & principle- 5 NGRBC in this report.	No material impact during reporting period

The principle wise policy information is outlined in table below:

Table 3- BR Policy Matrix as Per NGRBC [8]

Sr.	Compliance with NGRBCs	P1	P2	P3	P4	P5	P6	P7	P8	P9	
1)	a. Whether your entity's policy / policies cover each principle and its core elements of the NGRBCs. (Yes / No) b. Has the policy been approved by the Board? (Yes / No)	Y	Y	Y	Y	Y	Y	Y	Y	Y	
c.	Web Link of the Policies	https://www.primeinfobase.in/Pages/JISL_JALEQS_POLICY.aspx?value=3cYDU7170mmM600MSHCcMw=									
	Core elements and materiality assessment	The core elements are applicable as stipulated under Business Code of Conduct available at https://www.nseprimeir.com/z_JISL_JALEQS/files/CodeofConductJISL.pdf . Stakeholder engagement and material issues w.r.t. NGRBC principle are identified and presented below under the description of Principle 4									
2)	Whether the entity has translated the policy into procedures. (Yes / No)	Y	Y	Y	Y	Y	Y	Y	Y	Y	
3)	Do the enlisted policies extend to your value chain partners? (Yes / No)	Y	Y	Y	Y	Y	Y	Y	Y	Y	
<p>Note: The policies have been formulated by sectoral experts after having consultation with relevant department heads. During the formal stakeholder consultation process for materiality assessment of sustainability disclosures, the stakeholders' suggestions and comments are sought on Company's policies.</p>											
4)	Name of the national and international codes/certifications/labels/standards (e.g., Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g., SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	Y	Y	Y	Y	Y	Y	Y	Y	Y	
		We report to Global Reporting Initiative (GRI) Universal Standards and IFC on the ESG performance indicators. Our Ethics (Code of Conduct) Policy is in conformance of IFC Standards and GRI Guidelines	Policies are in conformance of Environment Management System (ISO 14001: 2015) GHG Management Systems (ISO 14064), Water Management System (ISO 14046:2018) and Quality Management System (ISO 9001:2015)	Integrated Management System Policy is in conformance of ISO 9001:2015, ISO 14001:2015 and ISO 45001:2018 and Code of Conduct Policy is in conformance of IFC standards and GRI Guidelines	Y	Y	Y	Y	Y	Y	
		We report to Global Reporting Initiative (GRI) Universal Standards and IFC on the ESG performance indicators. Our Ethics (Code of Conduct) Policy is in conformance of IFC Standards and GRI Guidelines	Y	Y	Y	Y	Y	Y	Y	Y	
		We report to Global Reporting Initiative (GRI) Universal Standards and IFC on the ESG performance indicators. Our Ethics (Code of Conduct) Policy is in conformance of IFC Standards and GRI Guidelines	Y	Y	Y	Y	Y	Y	Y	Y	
5)	Specific commitments, goals and targets set by the entity with defined timelines	We have implemented an energy management system across our major manufacturing operations, setting clear energy efficiency targets. We are actively working towards aligning our goals with the Science Based Targets Initiative (SBTi).									
6)	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	Not applicable.									
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)	The statement from the director responsible for the Business Responsibility and Sustainability Report (BRSR) is provided at the beginning of the report.									

Sr.	Compliance with NGRBCs	P1	P2	P3	P4	P5	P6	P7	P8	P9
8)	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	MD and CEO of the Company								
9)	Does the entity have a specified Committee of the Board / Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	Yes, the Division Head is responsible.								
10)	Details of Review of NGRBCs by the Company:	Indicate whether review was undertaken by Director/Committee of the Board/Any other Committee								
	Performance against above policies and follow up action	Any other Committee	Any other Committee	Any other Committee	Any other Committee	Any other Committee	Any other Committee	Any other Committee	Any other Committee	Any other Committee
	Description of other committee for performance against above policies and follow up action	Divisional Head related to respective BR Principle.								
	Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances	Any other Committee	Any other Committee	Any other Committee	Any other Committee	Any other Committee	Any other Committee	Any other Committee	Any other Committee	Any other Committee
	Description of other committee for compliance with statutory requirements of relevance to the principles and rectification	Divisional Head related to respective BR Principle.								
	Frequency	Annually								
11)	Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide the name of the agency.	Yes. Independent assessment has been conducted by TUV India Private Limited, as a part of IMS audit and BRSR Assurance during FY 23-24.								
12)	If answer to question (1) above is "No" i.e., not all Principles are covered by a policy, reasons to be stated:	Not Applicable.								
13)	Specified committee of the Board/ Director/Official to oversee the implementation of the policy	Y (Division Head)	Y (Division Head)	Y (Division Head)	Y (Division Head)	Y (Division Head)	Y (Division Head)	Y (Division Head)	Y (Division Head)	Y (Division Head)
14)	Online Reference to the Policies	Y (Link: https://www.primeinfobase.in/Pages/JISLJALEQS_POLICY.aspx?value=3cYDU7170mmM600MSHCcMw==)								
15)	Communication of policy to all relevant internal and external stakeholders	Y	Y	Y	Y	Y	Y	Y	Y	Y
16)	In-house structure to implement the policy/policies.	Y	Y	Y	Y	Y	Y	Y	Y	Y
17)	Grievance redressal mechanism related to the policies to address stakeholders' grievances	Y	Y	Y	Y	Y	Y	Y	Y	Y
18)	Status of audit/evaluation of the working of policies by an internal or external agency	Y (External Agency)	Y (External Agency)	Y (External Agency)	Y (External Agency)	Y (External Agency)	Y (External Agency)	Y (External Agency)	Y (External Agency)	Y (External Agency)

Y stands for Yes and N for NO

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

The company's corporate governance framework fully complies with the requirements of the revised guidelines on corporate governance as stipulated under SEBI LODR, 2015. The Sustainability Committee meets every six months to review Business Responsibility (BR) performance. The company has a comprehensive Code of Conduct for all its senior functionaries, and each senior functionary is responsible for complying with the Code in both letter and spirit. This includes a policy related to conflicts of interest in governance and senior management. The Company Secretary serves as the Compliance Officer for this Code.

In accordance with the provisions of SEBI (Prohibition of Insider Trading) Regulations, 2015, the company has also formulated a 'Code of Internal Procedure & Conduct for Prevention of Insider Trading' in its shares. This Code has been explained and circulated to all employees and is implemented by the Compliance Officer, who reports to the Managing Director.

More information on JISL's governance framework, including the role and structure of the Board of Directors and its committees, Articles of Association, Code of Conduct, and Corporate Governance guidelines, is available at <http://www.jains.com>

Governance of BR

Details of Director/Directors responsible for BR:

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

The role of Sustainability Committee:

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

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

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

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

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

Principle-wise BR policies as per NGRBC:

The company has formulated and implemented policies for various management systems, adhering to both national and international standards. These policies also satisfy the requirements of the following business responsibility principles as outlined in the National Guidelines for Responsible Business Conduct, 2018 (NGRBC).

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

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

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

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

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

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

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

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

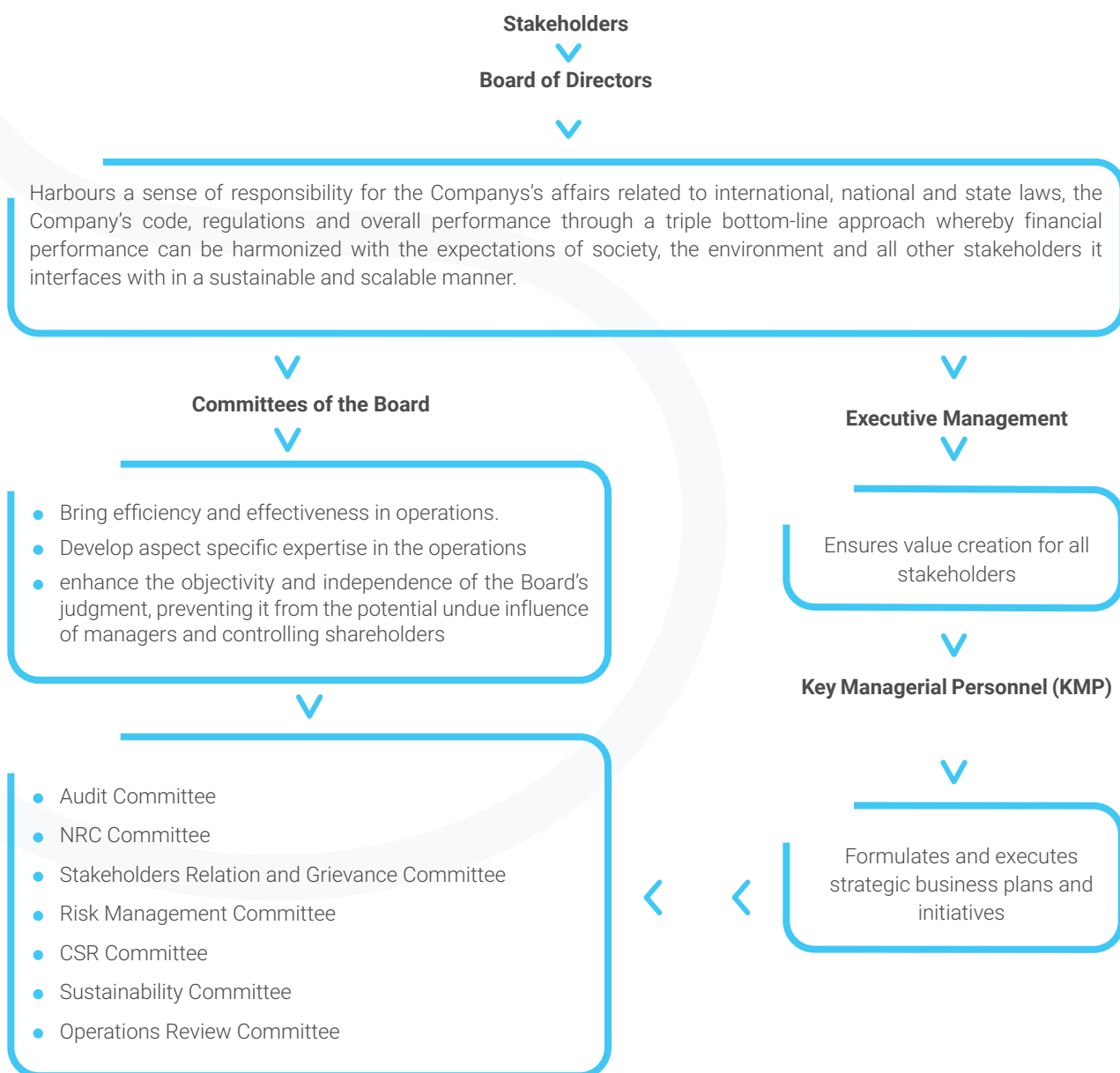
Principle 9: Businesses should engage with & provide value to their consumers in a responsible manner ^[P9]

SECTION C: PRINCIPLE-WISE PERFORMANCE DISCLOSURES

PRINCIPLE 1: GOOD CORPORATE GOVERNANCE

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

Adherence to ethics, transparency, and accountability at Jain Irrigation Systems Ltd. (JISL) is overseen by the apex committee of the Board of Directors. This committee is responsible for governance related to business responsibility, guiding top management on responsible business practices. Additionally, it monitors the implementation of various sustainability initiatives across all company operations and submits regular review reports to the Board.



The committee is also responsible for ensuring the Company's affairs related to international, national & state laws, the Company's code, regulations and overall performance are in line with the triple bottom-line approach (including economic, environmental and social aspects). The last review meeting of the apex committee was held on 27th March 2023.

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

Essential Indicators

1) Percentage coverage by training and awareness programmes on any of the Principles during the FY 2023-24:

Segment	Total number of training and awareness programs held	Topics / principles covered under the training and its impact	% of persons in respective category covered by the awareness programs
Board of Directors	-	-	-
Key Managerial Personnel	-	-	-
Employees other than BoD and KMPs	752	Principle 2, Principle 3, Principle 6, Principle 7, Principle 8	81.33%
Workers	747	Principle 2, Principle 3, Principle 6, Principle 7, Principle 8	64.59%

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					
Monetary	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine	-	-	-	-	-
Settlement	-	-	-	-	-
Compounding fee	-	-	-	-	-
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	-	-	-	-
Punishment	None	-	-	-	-

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

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

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

Yes. Jain Irrigation Systems Ltd. has established an Anti-Bribery and Anti-Corruption Policy to uphold ethical business practices and ensure compliance with relevant laws and regulations. The policy outlines the company’s commitment to preventing bribery and corruption in all its forms and applies to all employees, directors, and associated persons. It provides guidelines on recognizing and avoiding corrupt practices, reporting mechanisms for suspected violations, and the consequences of non-compliance. By implementing this policy, Jain Irrigation reinforces its dedication to maintaining integrity and transparency in all business operations. For detailed information, refer to the policy link : https://www.primeinfobase.in/z_JISLJALEQS/files/Anti_Bribery_and_Anti_Corruption_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 2024-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Directors	-	-
KMPs	-	-
Employees	-	-
Workers	-	-

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

	FY 2024-24 (Current Financial Year)		FY 2022-23 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	-	-	-	-
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	-	-	-	-

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

- Not Applicable

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

	FY (2023-24)	PY (2022-23)
i) Accounts payable x 365 days	172565.00	196268.00
ii) Cost of goods/services procured	2179.00	2239.00
iii) Number of days of accounts payables	79	88

9) Open-ness 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)	PY (2022-23)	
all ₹ in Crores				
Concentration of Purchases	a. i) Purchases from trading houses	1172	924	
	ii) Total purchases	4061	4446	
	iii) Purchases from trading houses as % of total purchases	28.87%	20.77%	
	b. Number of trading houses where purchases are made	4131	2819	
	c. i) Purchases from top 10 trading houses	786	606	
	ii) Total purchases from trading houses	1172	924	
	iii) Purchases from top 10 trading houses as % of total purchases from trading houses	67.09%	65.60%	
	Concentration of Sales	a. i) Sales to dealer / distributors	1635	1229
		ii) Total Sales	3749	3551
iii) Sales to dealer / distributors as % of total sales		43.61%	34.61%	
b. Number of dealers / distributors to whom sales are made		2613	2709	
c. i) Sales to top 10 dealers / distributors		372	211	
ii) Total Sales to dealer / distributors		1635	1229	
iii) Sales to top 10 dealers / distributors as % of total sales to dealer / distributors		22.75%	17.17%	
Share of RPTs in		a. i) Purchases (Purchases with related parties)	13.62	20.97
		ii) Total Purchases	2510.25	2568.56
	iii) Purchases (Purchases with related parties as % of Total Purchases)	0.54%	0.82%	
	b. i) . Sales (Sales to related parties)	5.47	5.19	
	ii) Total Sales	33.88	32.51	
	iii) Sales (Sales to related parties as % of Total Sales)	16.15%	15.96%	
	c. i) Loans & advances given to related parties	1458.02	1458.02	
	ii) Total loans & advances	1573.97	1573.12	
	iii) Loans & advances given to related parties as % of Total loans & advances	92.63%	92.68%	
	d. i) Investments in related parties	1458.02	1458.02	
	ii) Total Investments made	1573.97	1573.12	
	iii) Investments in related parties as % of Total Investments made	92.63%	92.68%	

Leadership Indicators

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

Total number of awareness programmes held	Topics / principles covered under the training	% Of value chain partners covered (by value of business done with such partners) under the awareness programmes
6228	Sustainable Agriculture Methods (JAIN GAP), Precision Farming Practices, modern agriculture technique	50% ^[1]

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

- Yes. The process to manage conflict of interests involving members of the Board is provided in the Code of Conduct of the Company available at https://www.primeinfobase.in/z_JISLJALEQS/files/CodeofConductJISL.pdf

[1] Limited to only JFFFL's onion dehydration operations.

PRINCIPLE 2: PRODUCTS LIFE CYCLE SUSTAINABILITY

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

The Founder Chairman of the company established the mission “Leave this world better than you found it,” a guiding principle that is reflected in the company’s progress. The company’s business model, based on the concept of “Resource to Root,” addresses water, energy, and food security. This model especially helps smallholder farmers improve their incomes substantially by transforming their lives with micro-irrigation and green energy technologies that save water, electricity, and fertilizers, and increase crop yields twofold or even threefold.

Our manufactured products are designed to minimize their impact on environmental systems, biodiversity, and human health. As a responsible corporate entity, we are selective in our business ventures, ensuring we do not engage in activities that create wealth at the expense of humans, animals, or plants. We have invested in state-of-the-art modern manufacturing facilities across all our business verticals to minimize the environmental impact of our operations. Additionally, we have carried out extensive watershed development work and afforestation activities. These efforts, combined with renewable energy installations (solar and biogas) at our manufacturing units, ensure that we give back more to the biosphere than we take from it.

To assess the impact of our products during the manufacturing phase and throughout the downstream value chain, we have adopted a Life Cycle Assessment (LCA) approach. This approach measures the impact of a product at every stage, from raw material extraction to material processing, manufacturing, distribution, end use, repair and maintenance, and disposal or recycling. By comprehensively evaluating the impacts at each stage, we can assess their effects on human health and the environment.

Essential Indicators

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

Expenditure	Current Financial Year 2023-24 (INR Mn)	Previous Financial Year 2022-23 (INR Mn)	Details of improvements in environmental and social impacts
Total R&D Investment	1%	1%	
Total Capex	100%	100%	Jain Irrigation Systems Ltd. leverages advanced drip irrigation, sprinkler irrigation piping systems, and high-tech agricultural inputs to enhance environmental and social impacts. Environmentally, these technologies conserve water by delivering it directly to plant roots, maintaining soil health by preventing erosion, and reducing energy consumption through solar-powered systems. They also minimize chemical usage by enabling targeted application of fertilizers and pesticides. Socially, these systems increase agricultural productivity, ensuring food security and boosting crop yields. Farmers benefit from cost savings due to efficient water use and reduced chemical inputs, leading to improved economic stability and livelihoods. Smallholder farmers are empowered through access to advanced technologies, fostering economic growth in rural areas.

Note : Systemetic R&D details are not available this year. We will report this indicator from next year onward.

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

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

- Yes, the company is aligning its existing sourcing policy with ISO 20400, the international standard for sustainable procurement. Additionally, 50% of the raw material for its subsidiary’s onion dehydration business is sourced through sustainable farming that is JAIN GAP certified.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.

3) Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.

- The company adheres to all relevant Indian regulations for the safe reclamation, reuse, recycling, and disposal of its products at the end of their life cycle. For plastics, including packaging, the company follows the Plastic Waste

Management Rules, 2016, ensuring proper collection, segregation, and recycling of plastic waste. In the case of e-waste, the company complies with the E-Waste Management Rules, 2016, which mandate the proper handling, recycling, and disposal of electronic waste. Hazardous waste is managed in accordance with the Hazardous and Other Wastes (Management and Transboundary Movement) Rules, 2016, which outline procedures for safe disposal and recycling. For other types of waste, the company adheres to the Solid Waste Management Rules, 2016, ensuring responsible waste management practices. These regulations help the company maintain environmental sustainability and safety in its waste management processes.

4) Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.

- Yes we submit EPR return at Corporate level.

Leadership Indicators

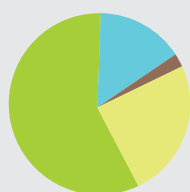
1) Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? If yes, provide details in the following format?

NIC Code	Name of Product / Service	% Of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the web-link.
22209	Tubing (Driplines)	18%	Cradle-to-Gate	No	Yes (in this FY 23-24 BRSR Report)
2220	PVC Pipe	25%	Cradle-to-Gate	No	Yes (in this FY 23-24 BRSR Report)
2220	HDPE Pipe	19%	Cradle-to-Gate	No	Yes (in this FY 23-24 BRSR Report)
2220	PVC Sheet	2.7%	Cradle-to-Gate	No	Yes (in this FY 23-24 BRSR Report)

ENVIRONMENTAL IMPACT DRIP IRRIGATION



Carbon Footprint

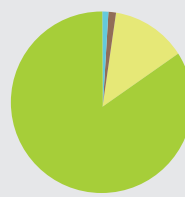


490 kg CO₂e

- Material : 280 kg CO₂e
- Manufacturing : 130 kg CO₂e
- Transportation : 8.0 kg CO₂e
- End of Life : 76 kg CO₂e



Total Energy Consumed

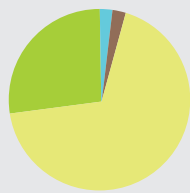


1.0E+ 4 MJ

- Material : 8700 MJ
- Manufacturing : 1400 MJ
- Transportation : 110 MJ
- End of Life : 56 MJ



Air Acidification

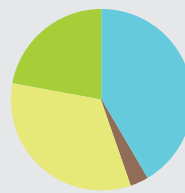


2.0 kg SO₂e

- Material : 0.552 kg SO₂e
- Manufacturing : 1.4 kg SO₂e
- Transportation : 0.039 kg SO₂e
- End of Life : 0.040 kg SO₂e



Water eutrophication



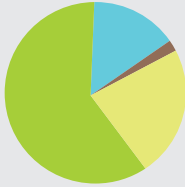
0.221 kg PO₄e

- Material : 0.049 kg PO₄e
- Manufacturing : 0.070 kg PO₄e
- Transportation : 8.1E-3 kg PO₄e
- End of Life : 0.093 kg PO₄e

ENVIRONMENTAL IMPACT PVC PIPES



Carbon Footprint

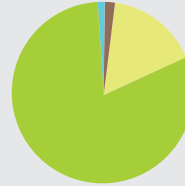


5100kg CO₂e

- Material : 3000 kg CO₂e
- Manufacturing : 1300 kg CO₂e
- Transportation : 80 kg CO₂e
- End of Life : 760 kg CO₂e



Total Energy Consumed

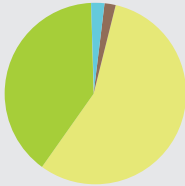


8.7E+ 4 MJ

- Material : 7.1 E+4 MJ
- Manufacturing : 1.4E + 4 MJ
- Transportation : 1100 MJ
- End of Life : 560 MJ



Air Acidification

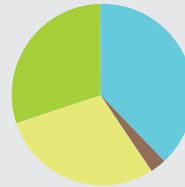


24 kg SO₂e

- Material : 9.7 kg SO₂e
- Manufacturing : 14 kg SO₂e
- Transportation : 0.389 kg SO₂e
- End of Life : 0.397 kg SO₂e



Water eutrophication



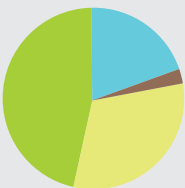
2.4 kg PO₄e

- Material : 0.732 kg PO₄e
- Manufacturing : 0.702 kg PO₄e
- Transportation : 0.081 kg PO₄e
- End of Life : 0.930 kg PO₄e

ENVIRONMENTAL IMPACT HDPE PIPES



Carbon Footprint

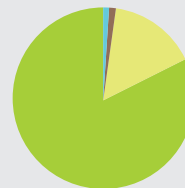


390 kg CO₂e

- Material : 180 kg CO₂e
- Manufacturing : 130 kg CO₂e
- Transportation : 8.0 kg CO₂e
- End of Life : 76 kg CO₂e



Total Energy Consumed

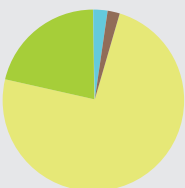


8700 MJ

- Material : 7200 MJ
- Manufacturing : 1400 MJ
- Transportation : 110 MJ
- End of Life : 56 MJ



Air Acidification

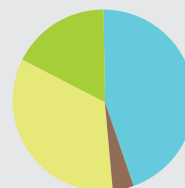


1.8 kg SO₂e

- Material : 0.396 kg SO₂e
- Manufacturing : 1.4 kg SO₂e
- Transportation : 0.039 kg SO₂e
- End of Life : 0.040 kg SO₂e



Water eutrophication



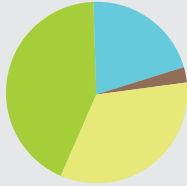
0.207 kg PO₄e

- Material : 0.035 kg PO₄e
- Manufacturing : 0.070 kg PO₄e
- Transportation : 8.1E-3 kg PO₄e
- End of Life : 0.093 kg PO₄e

ENVIRONMENTAL IMPACT PVC SHEET



Carbon Footprint

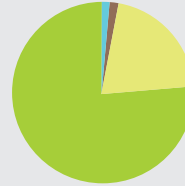


370 kg CO₂e

● Material :	160 kg CO ₂ e
● Manufacturing :	130 kg CO ₂ e
● Transportation :	8.0 kg CO ₂ e
● End of Life :	76 kg CO ₂ e



Total Energy Consumed

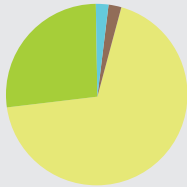


6600 MJ

● Material :	5100 MJ
● Manufacturing :	1400 MJ
● Transportation :	110 MJ
● End of Life :	56 MJ



Air Acidification

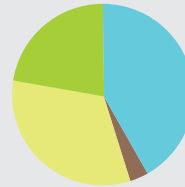


2.0 kg SO₂e

● Material :	0.535 kg SO ₂ e
● Manufacturing :	1.4 kg SO ₂ e
● Transportation :	0.039 kg SO ₂ e
● End of Life :	0.040 kg SO ₂ e



Water eutrophication



0.222 kg PO₄e

● Material :	0.051 kg PO ₄ e
● Manufacturing :	0.070 kg PO ₄ e
● Transportation :	8.1E-3 kg PO ₄ e
● End of Life :	0.093 kg PO ₄ e

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

- No significant social or environmental concerns or risks have been identified from the production or disposal of our products and services through Life Cycle Assessments (LCA) or other means. Our processes and practices are designed to adhere to stringent environmental and social standards, and we continuously monitor and address any potential issues to ensure minimal impact.

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).

- Not applicable as we manufacture products using virgin material.

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 Current Financial Year			FY 2022-23 Previous Financial Year		
	Re-used	Recycled	Safely Disposed	Re-used	Recycled	Safely Disposed
Plastics (including packaging) - kg	-	-	-	-	-	-
E-waste - kg	-	-	-	-	-	-
Hazardous waste - kg	-	281	-	-	-	-
Other waste (Onion Peels) - kg	575,949	-	-	7,199,600	-	-
Sludge - kg	196,550	-	-	325,697	-	-

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	
No	Not Applicable	Not Applicable

Product having a Life Cycle of 10, 50,100 years respectively that can be reclaimed after the end of life cycle or in case of damage return and reused in the making of the original product due to the usage of virgin material for the manufacturing the HDPE pipes.

PRINCIPLE 3: EMPLOYEE WELL BEING

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

As part of our non-discriminatory policy, we induct associates from all walks of life to foster a cosmopolitan culture within our organization. We view the relationship between the organization and associates as that of a big family, united by a common purpose and mission. At all levels, we engage with our associates to understand their concerns, expectations, family backgrounds, and, importantly, how they feel about their work.

Our grievance redressal system ensures that all grievances are addressed promptly, providing maximum satisfaction. This system is further strengthened by a robust whistleblower policy, ensuring transparency and accountability within our organization.

Essential Indicators

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

Category	Total (A)	% of employees covered by									
		Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Accident insurance											
Male	2346	1729	73.70	333	14.19	0	0.00	-	-	333	14.19%
Female	113	69	61.06	30	26.55	104	92.04	-	-	30	26.55%
Total	2459	1798	73.12	363	14.76	104	4.23	-	-	363	14.76%
Other than Permanent employees											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-

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

Category	Total (A)	% of Permanent workers covered by									
		Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent workers											
Male	5395	5395	100	3316	61.46	-	-	-	-	3316	61.46
Female	491	429	87.37	413	84.11	491	100	-	-	413	84.11
Total	5886	5842	98.95	3729	63.35	491	8.34	-	-	3729	63.35
Other than Permanent Workers											
Male	1590	1820	114.47	1820	114.47	-	-	-	-	-	-
Female	1185	1185	100.00	1185	100.00	1034	87.26	1	-	-	-
Total	2775	3005	108.29	3005	108.29	1034	37.26	1	-	-	-

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

Not Available. This data set is not being captured in our HR system at present. We will start accounting for it from the next financial onward.

2) Details of retirement benefits, for Current FY 2023-24 & Previous Financial Year 2022-23.

Benefits	FY 2023-24			FY 2022-23		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y / N / N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority
PF	100%	100%	N.A	100%	100%	N.A
Gratuity	100%	100%	N.A	100%	100%	N.A
ESI	12.23 %	60.52%	N.A	33%	79.72	N.A
Other - Superannuation	5.21	N.A	N.A	N.A	-	N.A

3) Accessibility of workplaces (Y/N)

Are the premises / offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016? If not, whether any steps are being taken by the entity in this regard. The entity's premises and offices are fully accessible to differently-abled employees and workers, in accordance with the Rights of Persons with Disabilities Act, 2016. We have made the necessary adjustments and implemented facilities to ensure an inclusive and accessible work environment.

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

The HR manual of the company provides for equal opportunity to the Persons with Disabilities.

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

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

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

6) Is there a mechanism available to receive and redress 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. We are able to receive grievances through the Harmony portal. Once received the grievances are addressed to by the works committee.
Other than Permanent Workers	Grievances are raised to the works committee and addressed by them.
Permanent Employees	Yes. We are able to receive grievances through the Harmony portal. Once received the grievances are addressed to by the works committee
Other than Permanent Employees	Grievances are raised to the works committee and addressed by them.

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

Category	FY 2023-24			FY 2022-23		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees/ workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D/C)
Total Permanent Employees	2459	61	2.48%	656	-	-
a) Male	2346	61	2.6%	632	-	-
b) Female	113	-	-	24	-	-
Total Workers	5886	-	-	1150	66	-
a) Male	5395	-	-	1130	66	5.84%
b) Female	491	-	-	20	-	-

8) Details of training given to employees and workers:

Category	FY 2023-24					FY 2022-23				
	Total (A)	On health and safety measures		On skill upgradation		Total (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	2346	3686	157.12	3674	156.61	560	547	97.68	-	-
Female	113	154	136.28	157	138.94	24	22	91.67	-	-
Total	2459	3840	156.16	3831	155.80	584	569	97.43	-	-
Workers										
Male	5395	9563	177.26	4540	84.15	1130	1024	90.62	-	-
Female	491	1091	222.20	893	181.87	20	21	105.00	-	-
Total	5886	10654	181.01	5433	92.30	1150	1045	90.87	-	-

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

Category	FY 2023-24			FY 2022-23		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	2346	113	4.81%	560	510	91.07
Female	113	4	3.54%	24	21	87.50
Total	2459	117	4.75%	584	531	90.92
Workers						
Male	5395	4431	82.13%	1130	1006	89.03
Female	491	295	60.08%	20	21	105.00
Total	5886	4726	80.29%	1150	1027	89.30

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?

- The entity has established a comprehensive occupational health and safety management system covering all operational areas following the requirements of ISO 45001:2018

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

- The system includes processes for identifying work-related hazards and assessing risks on both routine and non-routine bases in line with the procedures stipulated in the departmental manuals.

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

- Yes. Employees have access to procedures for reporting work-related hazards and can remove themselves from such risks if necessary.

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

- Yes. Employees are provided with access to non-occupational medical and healthcare services.

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

Safety Incident / Number	Category	FY 2023-24	FY 2022-23
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.03	0.06
	Workers	0.22	0.15
Total recordable work-related injuries	Employees	1	2
	Workers	3	2
No. of fatalities	Employees	-	-
	Workers	-	-
High consequence work-related injury or ill-health (excluding fatalities)	Employees	-	-
	Workers	-	-

Note: * Including in the contract workforce

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

- To ensure a safe and healthy workplace, Jain Irrigation Systems Ltd. has implemented the ISO 45001 standard, which provides a comprehensive framework for occupational health and safety management. This involves a systematic approach to identifying and mitigating workplace hazards, conducting regular risk assessments, and establishing robust safety protocols. The implementation of ISO 45001 includes continuous monitoring and improvement of health and safety practices, training programs for employees, and regular audits to ensure compliance. By adhering to these measures, we aim to create a work environment that prioritizes the well-being of our employees and maintains high standards of safety.

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	3	-	-	-	-	-
Health & Safety	7	-	-	-	-	-

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 & working conditions.

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

Leadership Indicators

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

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

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

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

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

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

	Total No. of affected employees / workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2023-24	FY 2022-23	FY 2023-24	FY 2022-23
Employees	-	-	-	-
Workers	-	-	-	-

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

- Yes.

5) Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed [10]
Health and safety practices	-
Working Conditions	-

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

- None.

Employment Statistics

We employ more than 8,500 associates worldwide, with over 6,500 based in India.

Training and development

We believe in continuous human resource development through comprehensive training and development programs that benefit both our associates and the company. We offer internal and external training opportunities to enhance skill sets across various domains. Deserving associates are selected for specific international training programs, enabling us to integrate new technologies into our R&D activities. Our training curriculum covers operational efficiencies, personality development, yoga, and overall life satisfaction.

Performance Review and Benefits

Regular comprehensive performance reviews are conducted for associates at both our Indian and overseas facilities. All employees (excluding new joiners) undergo performance evaluations every two years. Our salary structure includes maximum benefits such as Social Insurance Cover, Provident Fund membership, Special Contributions to Superannuation funds by the company, along with statutory entitlements like Gratuity, Bonus, and Leave entitlements. Pay scales for non-unionized associates are typically reviewed bi-annually under normal circumstances.

Equal opportunity employer

As part of our non-discriminatory policy, we recruit associates from diverse backgrounds to foster a cosmopolitan culture within our organization. Our recruitment processes are ongoing, emphasizing merit, potential, and compatibility with our organizational values. We actively recruit Managers, Engineering Graduates, Post Graduates from premier technical and business schools, agricultural universities, and colleges through campus placements and walk-in interviews. We uphold comprehensive policies including sexual harassment prevention and whistleblower policies to ensure a supportive work environment. We are committed to creating a gender-friendly workplace, promoting equal opportunities, preventing sexual harassment, and instituting best employment practices.

Health and Safety

We prioritize a healthy and safe work environment, adhering to statutory guidelines for occupational health and safety across all operations in India. Safety trainings are regularly conducted to raise awareness and minimize accidents. Approximately 7-8% of our workforce participates in formal joint health and safety committees to monitor and advise on occupational health and safety programs. We maintain a vigilant stance on occupational health risks and manage these aspects through our certified Environmental, Health, and Safety Management System (EHSMS) to ISO 14001:2015 & ISO 45001:2018 standards. Our commitment to quality, environment, occupational health, and safety underscores our operational philosophy.



PRINCIPLE 4: STAKEHOLDER ENGAGEMENT

Businesses should respect the interests of and be responsive to all its stakeholders.

Essential Indicators

1) Describe the processes for identifying key stakeholder groups of the Company

Our business model is built on a foundation of inclusive growth that aims to create value for all stakeholders and ensure a sustainable future. At Jain Irrigation, stakeholder engagement is seamlessly integrated into our operations rather than being a standalone activity. We continuously identify and engage with key stakeholder groups through ongoing interactions and feedback mechanisms, ensuring that their interests and concerns are consistently addressed as part of our business processes.

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

We identify and engage with key stakeholder groups through various platforms that are integral to our regular business activities. These engagement platforms include regular meetings, surveys, and feedback sessions, where we gather input on economic, environmental, and social parameters. This ongoing dialogue ensures that we address stakeholder concerns and integrate their perspectives into our business practices effectively.



Leadership Indicators

The process for stakeholder consultation

A) On-going engagements as part of business activities

Our stakeholder consultation process involves continuous engagement through various teams integrated into our business operations. These teams include, but are not limited to, the Extension Team, CSR Team, Contract Farming Team, Unnati Project Team, Personnel Team, Purchase Team, IR Team, PR Team, and Marketing Teams.

Awareness Programs and Farmer Meetings: Farmers, NGOs, academia, and customers are key stakeholders, with farmers being both customers and suppliers in our agro-processing business. We conduct farmer meetings ranging from small groups to large gatherings of up to 500 participants or more. These meetings, organized by our Extension Teams, focus on enhancing productivity through optimal resource use and cost-efficiency. Awareness programs and farmer meetings are also conducted in collaboration with relevant government institutions and NGOs.

Capacity Building: Jain Irrigation boasts one of the largest pools of agronomists and agro-scientists in the private sector. Our Agronomy Team develops and delivers training on modern irrigation techniques and precision farming practices, aimed at improving yield and environmental protection. Training modules are tailored to the needs of farmers across different states, government officers, private companies, academic institutions, students, dealers, and employees.



JISL's Extension Team has been conducting training sessions in India since 2001, engaging with an average of over 50,000 trainees annually, including those from overseas. The majority of these trainees come from the farming community. Training is conducted at our FAO-certified centers at Jain Hills in Jalgaon and Udumalpet in Tamil Nadu. In addition to training, we organize workshops, seminars, and product demonstrations for farmers, academia, students, NGOs, and various community groups.

Contract Farming and JAINGAP: Our agronomy support team, comprising 70-80 "gram sevaks," is stationed in villages to assist approximately 5,000 onion and banana farmers with seed sowing, tissue culture planting, fertigation, and the implementation of Good Agricultural Practices (GAP) and harvesting techniques.

Supplier Meetings: Interactions with suppliers, aside from farmers, occur through our integrated management systems and annual supplier meetings. We also organize one-on-one meetings with suppliers to address specific concerns and opportunities.

Annual Meeting: We conduct regular business engagements with shareholders, including annual meetings, quarterly financial results, and updates via our investor link on our website (https://www.primeinfobase.in/Z_JISLJALEQS/index.aspx?value=3cYDU7170mvM600MSHCcMw==).

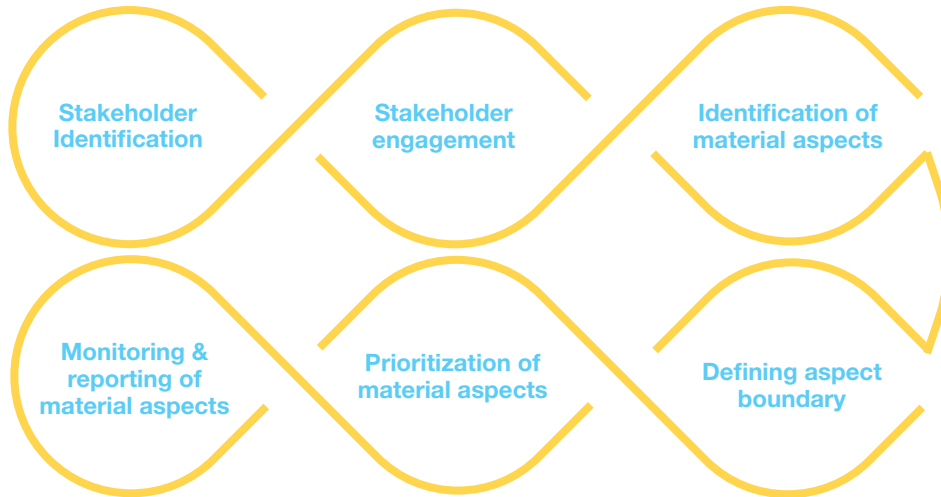
Community Development: JISL is deeply connected with local communities near our operations. We engage directly and through our foundations, including the Bhavarlal and Kantabai Jain Multipurpose Foundation (BKJMF) and the Gandhi Research Foundation (GRF). Currently, we are active in 35 villages close to our facilities, with plans to expand our initiatives to over 150 villages in the coming years.

Industry, Trade Groups, and Policy Organizations: JISL is a member of major industry platforms both nationally and internationally (e.g., CII, BCCI, FICCI, ASSOCHAM). We participate in various industry collaborations, joint value creation initiatives, and policy dialogues.

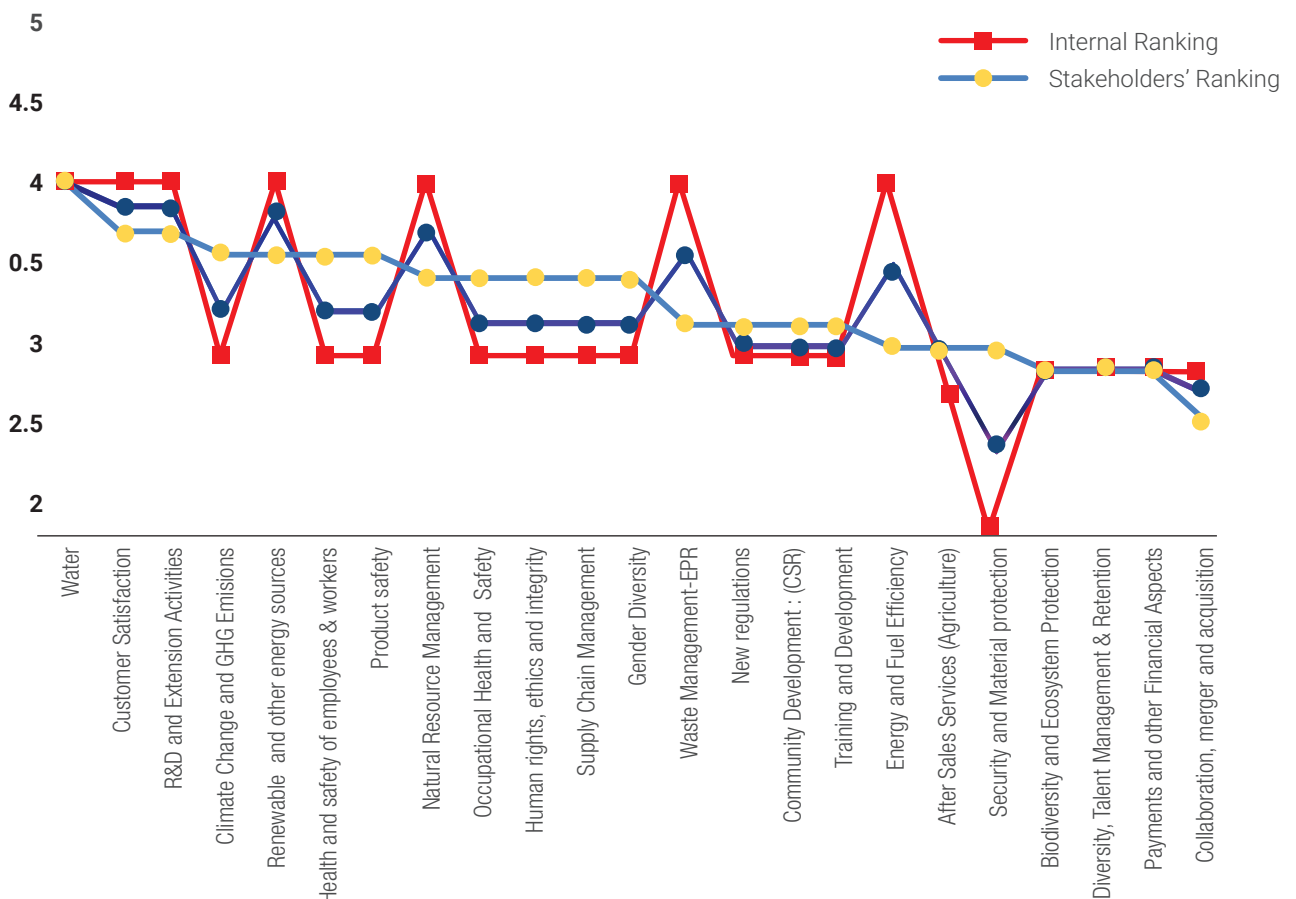
Engagement with Associates and Their Families: Associates are engaged through a range of direct and indirect employee welfare and feedback platforms managed by our Personnel and Human Resource Development Department. We facilitate visits where associates and their families interact with key departments of the Company. A feedback system is also in place to allow employees to share their thoughts and feedback on the Company's activities.

B) Specific Stakeholder Consultations

In addition to routine business activities, we conduct comprehensive sustainability disclosure-specific stakeholder consultations. These meetings involve stakeholders from diverse groups, including farmers, community representatives, suppliers, dealers, customers, NGOs, regulatory authorities, and bankers. During the last consultation, we identified and discussed over twenty sustainability topics. Each stakeholder group provided priority rankings on these topics, offering valuable insights into their perspectives on various sustainability issues.



Feedback collected from internal consultations, ongoing routine interactions, and specific external stakeholder consultations was compiled and analyzed based on the priority rankings assigned to sustainability topics by various stakeholder groups. The resulting chart illustrates the organization's key material issues identified through this stakeholder consultation process.



PRINCIPLE 5: HUMAN RIGHTS

Businesses should respect and promote Human Rights

At the core of our Responsible Business model lies a firm commitment to respecting human dignity. Our Human Resources practices, detailed in our HR Manual, are guided by key international human rights principles, including the Universal Declaration of Human Rights, the ILO's Declaration on Fundamental Principles and Rights at Work, and the United Nations Guiding Principles on Business and Human Rights. We have established a Human Rights Policy and developed a comprehensive Human Rights Manual and procedures in alignment with this policy. We strictly prohibit any form of forced, compulsory, or child labor, both within our operations and through our supply chain. While our previous approach involved informal screening of suppliers concerning human rights issues, we have not identified any significant risk of child labor or forced labor among our operations or suppliers. Moving forward, we are committed to enhancing our due diligence processes to further ensure compliance with human rights standards across all aspects of our business.

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	2484	85	3.42%	2,019	138	6.84%
Other than Permanent (CONTRACTUAL)	215	-	-	34	233	685.29%
Total Employees	2699	85	3.15%	2,053	371	18.07%
Workers						
Permanent (OPERATOR RANGE)	5889	73	1.24%	4,544	8	0.18%
Other than Permanent (CONTRACTUAL)	215	-	-	2,461	233	9.47%
Total Workers	6104	73	1.20%	7,005	241	3.44%

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	2459	-	-	2205	89.67%	2516	-	-	2516	100%
Male	2346	-	-	2143	91.34	2,415	-	-	2,415	100%
Female	113	-	-	62	54.86	101	-	-	101	100%
Other than Permanent (CONTRACTUAL)						34			34	100%
Male	-	-	-	-	-	34	-	-	34	100%
Female	-	-	-	-	-	-	-	-	0	NA
Workers										
Permanent	5886			5886	100%	7999	2461	30.77%	5538	69.23%
Male	5395	-	-	5395	100%	5,068	-	-	5,068	100%
Female	491	-	-	491	100%	470	-	-	470	100%
Other than Permanent (CONTRACTUAL)						2,461	2461	100.0%	-	-
Male	1741	1931	110.91%	-	-	1,828	1828	100.0%	-	-
Female	1098	1189	108.28%	-	-	633	633	100.0%	-	-

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

a) Median remuneration/wages

	Male		Female	
	Number	Median remuneration / salary / wages of respective category (₹)	Number	Median remuneration / salary / wages of respective category (₹)
Board of Directors (BoD)	-	-	-	-
a) Executive Directors	-	-	-	-
b) Non-Executive - Independent Directors	-	-	-	-
c) Non-Executive - Nominee Director	-	-	-	-
Key Managerial Personnel (KMP)	2	952291	-	-
Employees other than BoD and KMP	2342	41626.5	113	29870.25
Workers	5408	27015	491	22332.5

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

	FY 2023-24	FY 2023-24
Gross wages paid to females as % of total wages	399.80%	0.03%

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 Personnel Head is responsible for addressing human rights impacts or issues caused or contributed by the business.

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

- All the Associates have access to our Harmony Portal. The Associates can log in any of their grievances including Human Rights under My Issues / Grievance Reporting.

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

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

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

	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of female employees / workers	0	0
Complaints on POSH upheld	0	0

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

- The Company is committed to ensuring that no associate who brings forward a harassment concern is subject to any form of reprisal. The Company will ensure that victim or witnesses are not victimized or discriminated against, while dealing with complaints of sexual harassment. The Head of Personnel and Human Resources Department at the respective locations have responsibility to ensure the same.

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

- Yes, however, we are currently in the process of formalizing and enhancing the transparency of these systems.

10) Assessments 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%
Others - please specify	100%

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

So far no issues are reported, however Personnel and Human Resources Department representatives try to find out if any such issues prevail in our company with informal one to one discussions with our employees.

Leadership Indicators

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

- The company has not received any human rights grievances/ complaints. As a result we have not had to modify/ introduce business processes for rectification. However, the company modifies or introduces business processes on its own to address the human rights requirements in an ongoing manner.

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

- The main focus of human rights due diligence at the company is to identify and address the relevant impacts on human rights which are connected to our operations and business relationships. There have been no adverse human rights impact at the company that has caused or contributed through it's own activities or which may have been directly linked to it's operations, products or services by its business relationships. The company recognises that the human rights risks may change over times the enterprise's operations and operating context evolve.

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 premises and offices of the entity are accessible to differently-abled employees and workers in compliance with the Rights of Persons with Disabilities Act, 2016. We have implemented necessary adjustments and facilities to ensure inclusivity and accessibility in our work environment.

4) Details on assessment of value chain partners

- Not Applicable.

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

- Nil

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

PRINCIPLE 6: ENVIRONMENT

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

Jain Irrigation Systems Ltd. (JISL) is dedicated to protecting the environment, reducing pollution, and conserving biodiversity through a range of proactive measures. The company has made significant strides in environmental sustainability, including the commissioning of an 8.5 MW solar energy project and a 1.67 MW biogas project. These initiatives are integral to JISL's commitment to sourcing energy from renewable sources, thereby minimizing its carbon footprint. Additionally, over the past three decades, JISL has successfully planted over 400,000 trees, which play a crucial role in absorbing carbon dioxide and enhancing the local ecosystem. Collectively, these efforts contribute to a reduction of more than 22,000 metric tons of CO2 emissions annually. The transformation of once barren land into a thriving biotope, supported by advanced soil and water conservation techniques, further exemplifies JISL's dedication to environmental stewardship. The diverse flora and fauna flourishing within JISL's premises, including numerous threatened species, highlight the company's commitment to preserving and enriching biodiversity.

Essential Indicators

1) Details of total energy consumption in Megajoule (MJ) and energy intensity, in the following format:

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
From Renewables sources		
Total electricity consumption (A)	32698958.00	34249262.00
Total fuel consumption (B)	0.00	0.00
Energy consumption through other sources (C)	0.00	0.00
Total energy consumption (A+B+C)	32698958.00	34249262.00
From non-renewable sources		
Total electricity consumption (D)	552773678.00	468724831.00
Total fuel consumption (E)	4824.00	8496.00
Energy consumption through other sources (F)	0.00	0.00
Total energy consumed from non-renewable sources (D+E+F)	552778502.00	468733327.00
Total energy consumed (A+B+C+D+E+F)	585477460.00	502982589.00
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	0.015	0.013
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	0.0007	0.0006
Energy intensity in terms of physical output	2.75	2.03
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)
If yes, name of the external agency.

- **Yes, Independent reasonable assurance has been obtained from TUV India Private Limited.**

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

- Jain Irrigation's operations don't fall under the PAT Scheme.

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 kiloliters)		
(i) Surface water	1,781,066	1,727,702
(ii) Groundwater	345,213	332,568
(iii) Third party water	7,541	5,237
(iv) Seawater / desalinated water	-	-
(v) Others	988	972
Total volume of water withdrawal (in kiloliters) (i + ii + iii + iv + v)	2,134,808	2,066,479

Parameter	FY 2023-24	FY 2022-23
Total volume of water consumption (in kiloliters)	815,514	827,052
Water intensity per rupee of turnover (Water consumed / turnover)	0	0
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	0.0000009	0.0000010
Water intensity in terms of physical output	4	3
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.

- Yes, Independent reasonable assurance has been obtained from TUV India Private Limited.

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 kilo litres)		
i) To Surface water	-	-
No treatment	-	-
With treatment- please specify level of treatment	-	-
ii) To Groundwater	94,462	92,779
No treatment	-	-
With treatment- please specify level of treatment	94,462	92,779
iii) To Seawater	-	-
No treatment	-	-
With treatment- please specify level of treatment	-	-
iv) Sent to third-parties	-	-
No treatment	-	-
With treatment- please specify level of treatment	-	-
v) Others	-	-
No treatment	-	-
With treatment- please specify level of treatment	296,720	352,553
Total water discharged (in kilolitres)	391,182	445,332

5) Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation.6)

- Not applicable as a formal certification has not been obtained.

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

Parameter	Unit	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
NOx	MT/ Year	0.399	0.059
SOx	MT/ Year	0.726	0.059
Particulate matter (PM)	MT/ Year	1.326	0.523
Persistent organic pollutants (POP)	MT/ Year	-	-
Volatile organic compounds (VOC)	MT/ Year	-	-
Hazardous pollutants (HAP)	MT/ Year	-	-
Others - Please specify	MT/ Year	-	-

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.

- Yes, Independent reasonable assurance has been obtained from TUV India Private Limited.

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

Parameter	Unit	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	99,988	124,026

Parameter	Unit	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
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	109,480	98,474
Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	-	0.0000055	0.0000058
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)	-	0.0000024	0.0000026
Total Scope 1 and Scope 2 emission intensity in terms of physical output	-	0.98	0.90
Total Scope 1 and Scope 2 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.

- Yes, Independent reasonable assurance has been obtained from TUV India Private Limited.

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

GHG Emission reductions from Renewable Energy and GHG Removals from plantation FY 23-24

Sr. No.	Projects	Additional information if any	Emission Reductions and Removals (tCO ₂ -eq)
1)	Renewable Energy Projects - 8.5 MW Solar Power Generation, 1.67 MW Biogas Project and Roof Top Solar on the Roof of Various Buildings in Plant Project	-	6,450
2)	Afforestation Program in the Company Facilities	-	15,021

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

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Total Waste generated (in metric tons) / KL in case of Used Oil		
Plastic waste (A)	1,623	1,975
E-waste (B)	619	740
Bio-medical waste (C)	0	0
Construction and demolition waste (D)	0	0
Battery waste (E)	78	151
Radioactive waste (F)	-	-
Other Hazardous Waste. Please specify, if any. (G)	311	229
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector) (H)	1,469	1,442
Total (A+B + C + D + E + F + G + H)	4,100	4,537
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.00000069	0.00000081
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	0.00000003	0.00000004
Waste intensity in terms of physical output	0.012	0.012
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)	-	-

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Category of waste		
(i) Recycled	-	-
(ii) Re-used	-	0
(iii) Other recovery operations	15,973	16,007
Total	15,973	16,007
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	3	3
(ii) Landfilling	1	301
(iii) Other disposal operations	1,568	2
Total	1,573	306

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.

- Yes, Independent reasonable assurance has been obtained from TUV India Private Limited.

10) Briefly describe the waste management practices adopted in your establishments. Describe in your products and processes and the practices adopted to manage such wastes.

- 1) Solid wastes generated at each plants are segregated as per nature of waste i.e. Paper Waste, Plastic Waste, Metal Waste etc. and stored into identified and separate bins.
- 2) Waste collected is sent to the scrap yard for disposal. Hazardous waste except Used oil is sent to CHWTSDF i.e. MEPL. Used oil and other non hazardous waste sold to recyclers.
- 3) Wastewater generated from the plants sent to ETP, treated and used for gardening purpose.

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

- Not Applicable. None of the company's operations or offices are located in or around ecologically sensitive areas such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, or coastal regulation zones. Consequently, our sites do not require environmental approvals or clearances specific to these areas.

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

- In accordance with applicable laws, including India's Environmental Impact Assessment (EIA) notification 2006, the nature and type of our operations do not necessitate an Environmental Impact Assessment for our projects. Therefore, no EIA has been undertaken during the current financial year.

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, Jain Irrigation Systems Ltd. (JISL) and Jain Farm Fresh Foods Ltd. (JFFFL) are fully compliant with applicable environmental laws and regulations in India. All locations have received the necessary Consent to Establish and Consent to Operate under the Water (Prevention and Control of Pollution) Act and the Air (Prevention and Control of Pollution) Act. Compliance with these consents is rigorously managed and monitored through our Environmental Management System, which adheres to the international standard ISO 14001:2015.

There are no non-compliances

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:

- i) Name of the area : JISL Alwar
- ii) Nature of operations : Plastic Products
- iii) Water withdrawal, consumption and discharge in the following format:

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	-	-
(iii) Third party water	-	-
(iv) Seawater / desalinated water	7,541	5,237
(v) Others	-	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	7,541	5,237
Total volume of water consumption (in kilolitres)	8,529	6,209
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) To Surface water	-	-
- No Treatment	-	-
With treatment - Please specify level of treatment	-	-
(ii) To Groundwater	-	-
- No Treatment	-	-
With treatment - Please specify level of treatment	-	-
(iii) To Seawater	-	-
No Treatment	-	-
With Treatment - Please specify level of Treatment	-	-
(iv) Sent to third-parties	-	-
No Treatment	-	-
With Treatment - Please specify level of Treatment	-	-
(v) Others	-	-
No Treatment	-	-
With treatment - Please specify level of treatment	-	-
Total water discharged (in kiloliters)	-	-

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.

- Yes, Independent reasonable assurance has been obtained from TUV India Private Limited.

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

Parameter	Unit	FY 2023-24	FY 2022-23
Total Scope 3 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 (Break-up note available)	797,096	35,509
Total Scope 3 emissions per rupee of turnover		0.000021	0.0000004
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.

- Yes, Independent limited assurance has been applied and under process for Category 3,5,6&7 by TUV India Private Limited. The assurance has not been obtained for the Category 1 & 2 of Scope 3 emissions (these two categories contribute the most to the total reported scope-3 emissions). We are in process of finding appropriate emission factors for these categories. This year we have used tier - III emission factors which could not be assured by the third party

Note-1: FY 23-24 Scope -3 Emissions include Category -1, 2, 3, 5, 6 & 7 whereas FY 22-23 Scope -3 Emissions include Category - 3, 5, 6 & 7 only.

Note-2: Category 1, 2, 3, & 5 emission factors are third tier. They may change as we improve on Scope-3 accounting in upcoming years. Therefore, the Scope-3 emissions for the reported category might also be subject to recalculation / revision.

3) With respect to the ecologically sensitive areas reported in Question 11 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. None of the company's operations or offices are located in or around ecologically sensitive areas such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, or coastal regulation zones.

4) If the entity has undertaken any specific initiatives or used innovative technology or discharge / waste generated, please provide details of the same as well as outcome of such initiatives, as per the following format:

- Not Applicable.

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

This is part our EHS and EMS emergency plan. Link - https://www.primeinfobase.in/Pages/JISLJALEQS_POLICY.aspx?value=3cYDU7170mvM600MSHCcMw==

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.

- Not Applicable.

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

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

We are committed to addressing climate change through robust projects in renewable energy, energy efficiency, and waste management. Our efforts include implementing and registering various initiatives that generate green energy and reduce carbon emissions. Notably, some of these projects are registered under the Clean Development Mechanism (CDM) of the United Nations Convention on Climate Change (UNFCCC), enhancing their credibility and impact.

As of the end of FY 2023-24, our company has verified a total of 38,637 Certified Emission Reductions (CDM carbon credits) and 3,620 Voluntary Carbon Credits. These credits reflect our successful mitigation of greenhouse gas emissions through our registered CDM projects. Collectively, these projects have the capacity to generate over 25,000 carbon credits annually, underscoring our significant contribution to global climate change mitigation efforts.

Our ongoing commitment to sustainable practices ensures that we not only meet but exceed environmental regulations, advancing our goal of creating a greener and more sustainable future.

Sr. No.	Title	Estimated Carbon Credits (t- CO2/annum)	UNFCCC Website Link
1)	Solar Photovoltaic Power Project at Jalgaon, Maharashtra	13,243	https://cdm.unfccc.int/Projects/DB/RWTUV1354196185.47/view
2)	Fuel Switch Project at Chittoor by Jain Irrigation Systems Limited	5,240	https://cdm.unfccc.int/Projects/DB/RWTUV1355988019.81/view
3)	Biogas based power generation project in Maharashtra, India	6,690	https://cdm.unfccc.int/Projects/DB/RWTUV1382102679.09/view
Total		25,173	

To ensure our environmental performance meets and exceeds national and international standards, Jain Irrigation Systems Ltd. (JISL) maintains a comprehensive Environmental Management System (EMS). Our dedicated Health, Safety, and Environment (HSE) team oversees and reports on quality, environmental, and occupational health and safety indicators directly to top management. Our manufacturing units adhere to the following international standards:

- 1) ISO 14001: 2015 - Environmental Management Systems
- 2) ISO 50001:2018 - Energy Management Systems
- 3) ISO 14064: 2018 - Greenhouse Gases

These standards guide us in assessing potential environmental risks and implementing effective mitigation strategies. Additionally, we follow the IFC Performance Standards I, II, III, and IV to manage social, environmental, and safety risks while enhancing development opportunities. All emissions and waste generated from our facilities are managed within the limits established by the Central Pollution Control Board (CPCB), State Pollution Control Boards (SPCB), and IFC standards, with disposal processes complying with applicable norms.

Biodiversity Enhancement through Watershed Development

At our headquarters in Jalgaon, we have transformed approximately 1,500 acres of previously barren land into a thriving ecosystem, supporting over 450 plant species and more than 350 animal species. Initially characterized by steep slopes and low groundwater availability, the area has been rehabilitated through strategic soil and water conservation measures, including rainwater harvesting and watershed management. These efforts have significantly improved plant survival rates and increased water availability by enhancing seed dispersal, germination, and reducing evaporation from percolation tanks.

Our three major manufacturing establishments are situated within the micro watershed of Jain Hills and Jain Valley. Importantly, our operations are designed to avoid disrupting the habitats within the watershed area. We adopt a habitat-based approach to conserve natural territories, supporting the protection of biodiversity. Our biodiversity assessment includes eight IUCN-listed vulnerable and near-threatened species, further underscoring our dedication to preserving and enhancing the natural environment.

Near Threatened Fauna Inhabiting at Jain Hills, Jalgaon

Flora/Fauna	Common Name	Scientific Name	IUCN Status (International Union For Conservation Of Nature)
Birds	Woolly-necked Stork	Ciconia episcopus	Vulnerable
	Alexandrine parakeet	Psittacula eupatria	Near Threatened
	Black-headed Ibis	Threskiornis melanocephalus	Near Threatened
	Common Pochard	Aythya ferina	Vulnerable
	River Tern	Sterna aurantia	Near Threatened
	European Roller	Coracias garrulus	Near Threatened
Mammal	Leopard	Panthera pardus fusca	Near Threatened
	Bonnet Macaque	Macaca radiata	Vulnerable
Reptile	Indian Python	Python molurus	Near Threatened
	Bengal Monitor Lizard	Varanus bengalensis	Near Threatened
Near Threatened Flora Inhabiting at Jain Hills, Jalgaon			
Trees	Gugul	Commiphora wightii	Critically Endangered
	Narkya/Amruta	Nothapodytes foetida	Endangered
	Rakta Chandan	Pterocarpus santalinus	Endangered
	Chandan	Santalum album	Vulnerable

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

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

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

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

- Not Applicable

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

- Nil.



PRINCIPLE 7: POLICY ADVOCACY

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

Essential Indicators

1) a) Number of affiliations with trade and industry chambers / associations. - Ten

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

Sr. No.	Name of the trade and industry chambers / associations	Reach of trade and industry chambers / associations (State / National / International)	Name of the trade and industry chambers/ associations (International)	Reach of trade and industry chambers/ associations (International)
1)	EEPC, INDIA (Engineering Export Promotion Council)	National		
2)			ASABE	International
3)	ORGANIZATION OF PLASTICS PROCESSORS INDIA	National		
4)	Confederation of Indian Industry (CII)	National		
5)	Bombay Chamber of Commerce and Industry	National		
6)	The Plastic Export Promotion Council	National		
7)	INDIAN CHAMBER OF FOOD AND AGRICULTURE (ICFA)	National		
8)	Indo-Australian Chamber of Commerce	National		
9)	The Council of EU Chambers of Commerce in India	National		
10)	Federation of Indian Chamber of Commerce and Industry (FICCI)	National		

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

There have been no issues related to anti-competitive conduct by the Company based on adverse orders from regulatory authorities.

Leadership Indicators

1) Details of public policy positions advocated by the entity

At Jain Irrigation Systems Ltd. (JISL), we are committed to fostering co-creation and collaboration to drive sustainable growth. Our goal is to generate significant societal value within our business ecosystem and community by engaging in proactive advocacy. We aim not only to lobby the government for industry benefits but also to champion inclusive and innovative practices that benefit society at large.

We actively participate in key business and industrial associations, including UNFCCC, TERI-BCSD, Water Footprint Network, Creating Shared Value Platform, CII Environmental Committee, BCCI Sustainability Committee, ASSOCHAM Agriculture Committee, Bombay Chamber of Commerce, and FICCI.

Our proactive involvement addresses several critical public issues:

- **Transforming Plastics:** We are pioneering efforts to repurpose plastics as a vital tool for combating climate change and addressing complex agricultural and water supply challenges, thereby supporting food, water, and energy security.
- **Advancing Environmental Initiatives:** We advocate for water conservation, a low carbon economy, zero waste management, and green energy, promoting pro-environmental practices.
- **Efficient Irrigation Practices:** Under the Pradhan Mantri Krishi Sinchai Yojana, we support the concept of "More Crop Per Drop" to enhance irrigation efficiency.
- **Integrated Irrigation:** We promote the Integrated Irrigation concept to optimize water conveyance from source to field.
- **Solar Technologies:** We encourage the adoption of Solar Pumping Systems and advocate for the use of solar energy (renewable electricity generation at farms) as a third crop.
- **Climate-Smart Agriculture:** We advocate for climate-smart agricultural solutions to enhance resilience and productivity in the face of climate change.
- **Post-Harvest Infrastructure:** We support the development of post-harvest infrastructure to reduce losses and improve efficiency in the agricultural supply chain.

Through these initiatives, we strive to lead by example in advancing sustainable practices, addressing key environmental and agricultural challenges, and promoting infrastructure development.

PRINCIPLE 8: INCLUSIVE GROWTH

Businesses should support inclusive growth and equitable development

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

Completing the inclusive business circle:

Our company supports inclusive growth through a comprehensive approach to agriculture. We provide essential farming inputs such as micro-irrigation systems (MIS), seeds, saplings, PVC pipes, financing, and training on good agricultural practices. Jain Farm Fresh Foods Ltd. (formerly the food division of Jain Irrigation Systems Ltd.) further supports producers by purchasing fruits and vegetables for processing and distribution in both export and domestic markets. This dual role of purchaser and producer illustrates how our inclusive business model benefits farmers at multiple levels.

Our Self-Sustaining Agri-Cycle is designed to transform farmers into successful entrepreneurs by addressing complex agricultural and climatic challenges. Currently, we collaborate with over 5,000 contract farmers specializing in onion cultivation, implementing good agricultural practices and on-farm health and safety through JAIN GAP. Approximately 70% of the raw material for our onion dehydration facility is sourced from these local farmers. Additionally, we offer training on micro-irrigation and advanced farming techniques to over 50,000 farmers annually through our Krishi Mhotsav campaign at the FAO Certified Jain Hi-Tech Agri Institute in Jalgaon.

Our business model ensures value creation at every stage, complemented by our dedicated CSR team, which focuses on direct community resource transfers. We have established a comprehensive CSR policy with clearly defined programs and projects. Our engagement with local communities is facilitated through direct initiatives as well as through our foundations: the Bhavarlal and Kantabai Jain Multipurpose Foundation (BKJMF) and the Gandhi Research Foundation (GRF)

Essential Indicators

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

- 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:

- Not Applicable.

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

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

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

	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Directly sourced from MSMEs / small producers	15.99 %	23.12 %
Directly from within India	84.01%	76.88 %

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.

Location	FY 2023-24 (Current FY)	FY 2022-23 (Previous FY)
1. Rural		
i) Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis)	22708834.00	13768573.00
ii) Total Wage Cost	1219767826.43	1152213748.74
iii) % of Job creation in Rural areas	1.86%	1.19%
2. Semi-urban		
i) Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis)	550350.50	1227788.00
ii) Total Wage Cost	51565092.00	50768968.00
iii) % of Job creation in Semi-Urban areas	1.07%	2.42%
3. Urban		
i) Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis)	550350.50	1227788.00
ii) Total Wage Cost	51565092.00	50768968.00
iii) % of Job creation in Urban areas	1.07%	2.42%

Location	FY 2023-24 (Current FY)	FY 2022-23 (Previous FY)
4. Metropolitan		
i) Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis)	692849.00	2101132.00
ii) Total Wage Cost	99954470.00	94915259.00
iii) % of of Job creation in Metropolitan area	0.69%	2.21%

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:

All the Company's CSR projects are located in Jalgaon district in Maharashtra surrounding the headquarters. Jalgaon is an aspirational district as per the government of India. Hence all the CSR expenditure done by the Company are in aspirational district.

Sr. CSR activities carried out	Expenditure (INR Million)
1) Rural Development	5.27
a) Contribution to Ba-Bapu-150 Project through GRF	1.08
b) Rural Development Projects including Water, Sanitation and Hygiene Projects and Access Road to Villages	4.19
2) Conservation of natural resources, quality of soil, air, water, etc.	0.87
a) Afforestation activities and rejuvenation of city gardens by increasing tree cover, waste handling and increasing awareness on environmental and cultural values.	0.87
3) Promoting Education	18.76
a) Contribution to Gaurai Krushi Tantra Niketan, Wakod	0.26
b) Future Agriculture Leaders of India (FALI) Program for future young agripreneurs.	8.85
c) Contribution to Anubhuti English Medium School	9.65
4) Promoting Sports	17.7
a) Direct Support by Jain Irrigation to Jain Sports Academy for Sports Material, Tournament Fees etc.	6.99
b) Direct support by Jain Irrigation to Jain Sports Academy for expenditures of coaches and players	10.71
5) Healthcare	1.88
a) Direct contribution to cataract eradication mission	1.88
6) Pandemic Support and Hunger Eradication in Jalgaon City	7.9
a) Snehachi Shidori-Providing food to the patients, workers, labours, migrants and their families	7.9
Sub-total	52.39

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

No - We have approved the vendor list, accordingly we have procurement.

b) From which marginalized /vulnerable groups do you procure? - Not Applicable.

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:

- We have initiated a process to maintain this data. We will provide this information from next financial year.

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:

A Glimpse of Social Projects

Snehachi Shidori

In response to the COVID-19 pandemic, Jain Irrigation Systems Limited (JISL) launched the Snehachi Shidori program to address urgent food needs. The initiative proved highly successful, initially providing meals to 11,000 individuals at its peak. Currently, the program continues to support approximately 400 people daily, offering a lunch packet consisting of 4 rotis, curry, and masala rice, with additional sweets distributed on special occasions.

Jain Sports Academy

Established in 1995, the Jain Sports Academy is dedicated to nurturing sporting talent in the region. The academy provides free, high-quality coaching and state-of-the-art infrastructure to selected athletes. Over the years, it has become one of Maharashtra's premier training centers, with many of its trainees participating in state and national competitions. Each year, the academy trains around 170 athletes.

Kantai Netralay

JISL's healthcare CSR efforts include support for Kantai Netralay, an eye care hospital focused on making Jalgaon a cataract-free district. The hospital offers free eye screenings, particularly for the elderly and children, and is equipped with modern technology and staffed by highly qualified doctors. As the only multispecialty eye hospital in the area, it specializes in pediatric eye surgeries, including cataract and squint procedures. Last fiscal year, Kantai Netralay performed 1,163 free surgeries and held 180 outreach camps, including 60 free pediatric procedures. To date, the hospital has served over 300,000 patients and conducted 12,000 free surgeries, all under JISL's CSR initiative.

Anubhuti English Medium School

Founded in 2011 by our honorable founder chairman, Mr. Bhavarlal Jain, Anubhuti English Medium School offers free education from Class I to Class X to 540 underprivileged children in Jalgaon. The school provides tuition, uniforms, books, and daily nutritional snacks, with an annual expenditure of approximately ₹45,000 to ₹50,000 per student. Initially starting with 180 students, the school now emphasizes both academics and extracurricular activities, including sports in collaboration with the Jain Sports Academy, and organizes educational fairs led by the students to develop their entrepreneurial skills.

Afforestation Program

JISL has actively engaged in afforestation efforts, contributing to multiple plantation drives across the region. Over the past 20 years, the program has donated approximately 20,000 plants, including local varieties such as Neem, Ponga, and Bael, to schools, colleges, and municipal spaces. The initiative also provides free plants and technical guidance for effective management using irrigation technologies.

Ba-Bapu 150 Project by GRF

In 2019, to mark the 150th birth anniversaries of Mahatma Gandhi and Kasturba Gandhi, GRF and JISL launched the Ba-Bapu150 initiative. This extensive rural transformation program targets 150 underdeveloped villages across 14 Indian states, focusing on Sustainable Agriculture, Rural Entrepreneurship, Water Conservation, Sanitation, and Value Education. Key achievements of the program include:

- Engaging 6,775 families in 22 villages in sustainable agriculture practices.
- Donating 44 Khadi machines to promote rural entrepreneurship among women.
- Providing mushroom cultivation training for women.
- Repairing 60 toilets in Dhanora and Dapore villages.
- Organizing health awareness camps in 15 villages in Jalgaon district, with 2-3 programs (50 participants) per year per village.
- Conducting summer camps for 200 children to educate and instill Gandhian values, resource utilization, self-reliance, and agricultural skills.
- Establishing 4 libraries to promote education and community development.

CSR Project Category	Project Name	Implemented by	Number of Villages	Number of Beneficiaries	%
Rural Development (Ba-Bapu)	Health Camps	GRF	22	550	100%
	Clean Drinking water facility	GRF	117 (tanks)		
	Solar Water pump unit	GRF	20		
Total Villages covered			22		

CSR Project Category	Project Name	Implemented by	Number of Beneficiary	%
Education	Anubhuti English Medium School	BKJMF	503	100%

CSoR Project Category	Project Name	Implemented by	Number of Beneficiary Sportsmen	%
Promoting Sports	Jain Sports Academy	Bhavarlal and Kantabai Jain Multipurpose Foundation	861	35%
Total Beneficiary Sportsmen/women/person			861	

CSR Project Category	Project Name	Implemented by	Number of Beneficiary Patients (OPDs, Surgeries, Pediatric Surgeries)	%
Healthcare -Cataract Eradication	Kantai Netralaya	Bhavarlal and Kantabai Jain Multipurpose Foundation	45773	60%
Total Beneficiary Patients			45773	

CSR Project Category	Project Name	Implemented by	Number of Beneficiaries	%
Snehachi Shidori	Food distribution to labors and the needy in Jalgaon City	Bhavarlal and Kantabai Jain Multipurpose Foundation	284700	100%
Total Beneficiaries			284700	

PRINCIPLE 9: CUSTOMER VALUE

Businesses should engage with & provide value to their consumers in a responsible manner

We recognize that meeting customer expectations is vital for sustaining our business in a dynamic environment. Today, customers not only emphasize timely delivery, competitive pricing, and product quality but also increasingly demand high standards in social and environmental performance. Our commitment extends beyond meeting global benchmarks for product quality, health, and safety; we also strive to minimize the environmental and social impact of our products and services.

To ensure we align with these evolving expectations, we have implemented several mechanisms to effectively receive and respond to consumer complaints and feedback:

- **Customer Engagement and Feedback Collection:** We actively engage with our customers through various channels, including extension activities such as Krishi Mhotsav Kisan Melas, training programs, and workshops. These platforms provide opportunities for direct interaction, enabling us to gather feedback and address concerns comprehensively.
- **Work Completion Certificates:** As part of our commitment to transparency and accountability, we establish a practice of obtaining work completion certificates from our customers. This process ensures that we meet their specifications and expectations, reinforcing our dedication to quality and service.
- **Customer Audits:** We participate in customer audits at the facilities of major clients across various sectors, including Hindustan Coca-Cola Private Ltd., Nestlé, Alcatel, McCormick, and Unilever. These audits help us maintain high standards and address any potential issues promptly.
- **Sedex Membership and SMETA Audits:** As a member of Sedex, we adhere to stringent ethical and compliance standards. Jain Farm Fresh Foods Limited (JFFFL), our subsidiary, undergoes SMETA (Sedex Members Ethical Trade Audit) audits at its fruit processing and onion dehydration plants. These third-party audits verify our adherence to local and international regulations concerning labor standards, health and safety, environmental impact, and business ethics. SMETA audits are recognized by customers for ensuring compliance with these critical areas.

By integrating these mechanisms into our operations, we are committed to maintaining high standards and responding effectively to customer needs, thereby supporting our goal of achieving total customer satisfaction and sustaining business growth.

Essential Indicators

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

Mechanisms to Receive and Respond to Consumer Complaints and Feedback

Customer value and satisfaction have been at the heart of our corporate philosophy since our establishment. Our corporate goal is to achieve sustainable growth through ongoing innovation, aiming for total customer satisfaction and fair returns to all stakeholders. This mission guides us to deliver high-quality products at optimal costs while ensuring reasonable pricing, ultimately striving for market leadership and total customer satisfaction.

To effectively engage with our customers and address their concerns, we have developed a robust framework for receiving and responding to consumer complaints and feedback. Our mechanisms include:

- **Extension Activities:** We actively interact with customers through various extension activities such as Krishi Mhotsav Kisan Melas and specialized training programs. These events provide platforms for direct engagement, allowing us to understand customer needs and address their concerns.
- **Training Programs and Workshops:** We conduct regular training programs and workshops that offer customers opportunities to learn about our products and services, as well as provide feedback. These sessions are designed to enhance their knowledge and satisfaction while allowing us to gather valuable insights.
- **Customer Feedback Channels:** We have established multiple channels for customers to provide feedback, including dedicated customer service teams and online feedback forms. These channels ensure that all complaints and suggestions are recorded and addressed promptly.
- **Ongoing Monitoring and Improvement:** We continuously monitor feedback and complaints to identify recurring issues and areas for improvement. This proactive approach helps us refine our products and services to better meet customer expectations.

By integrating these mechanisms into our operations, we ensure that customer feedback is not only welcomed but actively sought and acted upon. This approach helps us continuously enhance our offerings and maintain a high level of customer satisfaction.

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

	As a percentage to total turnover
Environmental and social parameters relevant to the product	100% as per applicable regulations and applicable national and international standards
Safe and responsible usage	100 % of Retail Products
Recycling and/or safe disposal	100 % of Retail Products

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

	FY 2023-24 (Current Financial Year)		Remarks	FY 2022-23 (Previous Financial Year)		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Cyber- security	-	-	-	-	-	-
Delivery of essential services	-	-	-	-	-	-
Restrictive Trade Practices	-	-	-	-	-	-
Unfair Trade Practices	-	-	-	-	-	-

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

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

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

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

6) Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cyber security and data privacy of customers; recurrence 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:

- Not Applicable. No such corrective actions were taken during the reporting period.

Leadership Indicators

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

- Information about our products and services is readily accessible through various channels. We maintain a comprehensive website where detailed information about our offerings can be found. Our dedicated product website provides insights into our range of products and services, including specifications, benefits, and application details. For further information, please visit our product website at <https://www.jains.com/PS/index.htm>

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

- We are committed to ensuring that our consumers are well-informed about the safe and responsible use of our products and services. To this end, we adhere to applicable national and international standards for product labeling. Our products are labeled with comprehensive instructions and safety guidelines to assist consumers in their proper use. This approach ensures that users are aware of the correct handling procedures and any safety precautions necessary for optimal performance and safety.

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

- We have mechanisms in place to inform consumers of any risk of disruption or discontinuation of essential services. Our company adheres to applicable national and international requirements, ensuring timely communication and transparency with our consumers. This proactive approach helps maintain trust and ensures that our customers are always well-informed about any potential changes or disruptions in service.

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)

- Our company consistently exceeds local legal requirements by providing comprehensive product information. We adhere to compliance requirements related to labeling, as mandated by the Extended Producer Responsibility Regulation, and other applicable national and international standards. This includes detailed instructions on safe usage, disposal, and environmental impact, ensuring consumers are well-informed. Furthermore, we conduct regular surveys to assess consumer satisfaction with our major products and services across significant locations of operation. These surveys help us gauge customer needs and expectations, enabling us to make informed improvements to our offerings. This approach ensures we meet and exceed consumer expectations while maintaining full compliance with all relevant regulations.

5) Provide the following information relating to data breaches:

a) Number of instances of data breaches along-with impact

- Nil.

b) Percentage of data breaches involving personally identifiable information of customers

Nil.

Our company consistently exceeds local legal requirements by providing comprehensive product information. We adhere to compliance requirements related to labeling, as mandated by the Extended Producer Responsibility Regulation and other applicable national and international standards. This includes detailed instructions on safe usage, disposal, and environmental impact, ensuring consumers are well-informed.

Additionally, we conduct regular surveys to assess consumer satisfaction with our major products and services across significant locations of operation. These surveys help us gauge customer needs and expectations, enabling us to make informed improvements to our offerings. This approach ensures we meet and exceed consumer expectations while maintaining full compliance with all relevant regulations. Concurrently, we prioritize our compliance by meeting standards related to product quality, customer health and safety, through product and service labeling, marketing communications, and customer privacy.

We intend to sustain growth by enhancing customer satisfaction through the manufacture of quality products at optimum costs and by marketing them at reasonable prices to increase returns for all stakeholders.

Some of the key customers served by Jain Irrigation and Jain Farm Fresh include Rivulis Irrigation, Hydropipe Vertriebsgesellschaft m.b.H. from Austria, Stuart Well Services Ltd from the UK, FITT MC from France, Al Ain Automatic Irrigation Co., L.L.C. from UAE, and Gyalsung Infra from Bhutan. Additionally, notable customers like Coca Cola India, Hindustan Unilever, McDonald's, McCormick, and IFF have benefited from our products and services.