

June 19, 2026

To,

**BSE Limited**  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai – 400023  
**BSE Code: 532926**

**National Stock Exchange of India Limited**  
Exchange Plaza, Bandra – Kurla Complex,  
Bandra (E), Mumbai – 400051  
**Scrip Code: JYOTHYLAB**

Dear Sirs/Madams,

**Sub: Business Responsibility & Sustainability Report for the Financial Year 2025-26**

Pursuant to Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 please find enclosed herewith the Business Responsibility & Sustainability Report of the Company for the financial year 2025-26, which forms an integral part of the Annual Report of the Company for the Financial Year 2025-26.

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

Thanking you,

Yours faithfully,

**For Jyothy Labs Limited**

**Shreyas Trivedi**  
**Head- Legal & Company Secretary**

Encl.: As above

**Jyothy Labs Limited**

CIN: L24240MH1992PLC128651

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

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info@jyothy.com | www.jyothy.com

# Business Responsibility & Sustainability Report

## SECTION A: GENERAL DISCLOSURES

### Details of the listed entity

1. Corporate Identity Number (CIN)	L24240MH1992PLC128651
2. Name of the Listed Entity	Jyothy Labs Limited
3. Year of incorporation	1992
4. Registered office address	'Ujala House', Ram Krishna Mandir Road, Kondivita, Andheri (East), Mumbai – 400 059
5. Corporate address	
6. E-mail	<a href="mailto:secretarial@jyothy.com">secretarial@jyothy.com</a>
7. Telephone	022-66892800
8. Website	<a href="http://www.jyothylabs.com">www.jyothylabs.com</a>
9. The financial year for which reporting is being done	2025-26
10. Name of the Stock Exchange(s) where shares are listed	<ul style="list-style-type: none"> <li>BSE Limited</li> <li>National Stock Exchange of India Limited</li> </ul>
11. Paid-up Capital	₹ 36,72,14,511
12. Name and contact details of the person who may be contacted in case of any queries on the Business Responsibility & Sustainability Report (BRSR)	Mr. Shreyas Trivedi, Head – Legal & Company Secretary Tel: 022-66892800 Email: <a href="mailto:secretarial@jyothy.com">secretarial@jyothy.com</a>
13. Reporting boundary – Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	The reporting is done on a standalone basis for FY 2025-26, as there are no subsidiaries of the Company as on March 31, 2026
14. Name of assessment or assurance provider	M/s Rathi & Associates, Practising Company Secretaries
15. Type of assessment or assurance obtained	Limited assurance

### Products/Services

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Manufacturing and trading of FMCG products and laundry and drycleaning services	Manufacturing and trading of Home Care and Personal Care products and laundry and drycleaning services	100%

#### 17. Products/Services sold by the entity (accounting for 90% of the entity's turnover):

S. No.	Product/Service	NIC Code	% of total turnover contributed
1	Home Care	20231, 20233, 20211	87%
2	Personal Care	20237	11%
3	Laundry and drycleaning Services	96010	2%

## Operations

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

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

### 19. Markets served by the entity:

#### a. Number of locations

Locations	Number
National (No. of States)	Pan-India
International (No. of Countries)	19

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

(₹ in Lakhs)

	FY 2025-26	FY 2024-25
Export Revenue	10,300	8,949
Percentage of the total turnover	3.50%	3.15%

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

Jyothy Labs is an Indian consumer goods company that manufactures and markets a variety of products such as Fabric Care, Household Insecticides, Personal Care, and Dishwashing products catering to diverse range of consumer needs and preferences. Through its "Fabric Spa" brand, the Company also provides laundry and dry cleaning services. The Company has a strong presence in India and recognized for quality and consumer trust. The Company's products are available through a network of retail outlets and supermarkets. The Company also has a significant digital presence, with items sold online on E-commerce platforms.

## Employees

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

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

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
<b>EMPLOYEES*</b>						
1.	Permanent (D)	2431	2259	92.92%	172	7.08%
2.	Other than Permanent (E)	2709	2142	79.07%	567	20.93%
<b>3.</b>	<b>Total employees (D + E)</b>	<b>5140</b>	<b>4401</b>	<b>85.62%</b>	<b>739</b>	<b>14.38%</b>
<b>WORKERS*</b>						
4.	Permanent (F)	537	213	39.66%	324	60.34%
5.	Other than Permanent (G)	2670	1614	60.45%	1056	39.55%
<b>6.</b>	<b>Total workers (F + G)</b>	<b>3207</b>	<b>1827</b>	<b>56.97%</b>	<b>1380</b>	<b>43.03%</b>

\* Refer Reporting Boundary in Section A of the Report.

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

S. No	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
<b>DIFFERENTLY ABLED EMPLOYEES*</b>						
1.	Permanent (D)	1	1	100.00%	0	0.00%
2.	Other than Permanent (E)	0	0	0.00%	0	0.00%
<b>3.</b>	<b>Total differently abled employees (D + E)</b>	<b>1</b>	<b>1</b>	<b>100.00%</b>	<b>0</b>	<b>0.00%</b>
<b>DIFFERENTLY ABLED WORKERS*</b>						
4.	Permanent (F)	3	0	0.00%	3	100.00%
5.	Other than permanent (G)	1	1	100.00%	0	0.00%
<b>6.</b>	<b>Total differently abled workers (F + G)</b>	<b>4</b>	<b>1</b>	<b>25.00%</b>	<b>3</b>	<b>75.00%</b>

\* Refer Reporting Boundary in Section A of the Report.

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

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	7	2	28.57%
Key Management Personnel	3*	1	33.33%

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

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

Our Company is recognised as one of the "Great Place To Work®- Certified FEB 2025- FEB 2026 India" based on certification received from Great Place To Work institute.

	FY 2025-26			FY 2024-25			FY 2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	13.60%	7.83%	13.20%	13.86%	8.55%	13.53%	12.09%	7.89%	11.83%
Permanent Workers	10.64%	2.44%	5.86%	5.66%	2.38%	3.83%	2.53%	1.75%	2.10%

\* Refer Reporting Boundary in Section A of the Report.

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

S. No.	Name of the holding/ subsidiary (A)	Type	% of shares held by the listed entity	Does the entity indicated in (A) participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
Not Applicable				

Note: As on March 31, 2026, the Company does not have any holding/ subsidiary / associate companies / joint ventures.

**CSR Details**

<b>24.</b> Whether CSR is applicable as per section 135 of Companies Act, 2013	:	Yes
Turnover (₹ in Lakhs)	:	2,94,429
Net worth (₹ in Lakhs)	:	1,58,861
CSR Spend (₹ in Lakhs)	:	820

**Transparency and Disclosures Compliances**
**25. Complaints/Grievances on any of the Principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct (NGRBC):**

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 2025-26			FY 2024-25		
		No. of complaints filed during the year	No. of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	No. of complaints pending resolution at close of the year	Remarks
Communities	Yes.  The communities can connect with the Company at the following link: <a href="https://www.jyothy.com/contact/#consumer-feedback">https://www.jyothy.com/contact/#consumer-feedback</a>	0	0	N.A.	0	0	N.A.
Investors (other than shareholders)	Yes. We have a dedicated email id <a href="mailto:secretarial@jyothy.com">secretarial@jyothy.com</a> where the investors can raise their grievances or queries.	0	0	N.A.	0	0	N.A.
Shareholders	Yes. Our Shareholders can reach us on <a href="mailto:secretarial@jyothy.com">secretarial@jyothy.com</a> and / or <a href="mailto:info@jyothy.com">info@jyothy.com</a> where they can directly register their grievances or queries.	17	0	The complaints were duly resolved during the financial year to the satisfaction of shareholders.	26	0	The complaints were duly resolved during the financial year to the satisfaction of shareholders.
Employees and workers	Yes. Our employees can reach us on <a href="mailto:employeeegrievances@jyothy.com">employeeegrievances@jyothy.com</a> or <a href="mailto:hr@jyothy.com">hr@jyothy.com</a> where they can share their grievances or queries or directly write to respective HR managers.  The Company also has a Whistle Blower Policy which allows and encourages employees to bring to the Management's notice concerns about suspected unethical behaviour, malpractice, wrongful conduct, fraud and violation of the Company's policies.	0	0	N.A.	0	0	N.A.

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 2025-26			FY 2024-25		
		No. of complaints filed during the year	No. of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	No. of complaints pending resolution at close of the year	Remarks
	The Whistle Blower Policy can be accessed at <a href="https://www.jyothy.com/wp-content/uploads/2020/07/Vigil-Mechanism-Final-Approved.pdf">https://www.jyothy.com/wp-content/uploads/2020/07/Vigil-Mechanism-Final-Approved.pdf</a>						
Customers	Yes. The Company's customers can reach out to the Company on a dedicated toll-free number 1800-103-2992 or write on <a href="mailto:customercare@jyothy.com">customercare@jyothy.com</a> to share their grievances against the products and/or services. They can also speak to our executives to raise any query / grievance about our products.	356	20	Pending complaints of March 2026 will be resolved in end of Apr 2026	114	0	No Complaint was pending during the year. The Complaints received in March, 2025 were resolved in April, 2025
Value Chain Partners	Yes. Our Value Chain Partners, and Business Associates can reach us at <a href="mailto:info@jyothy.com">info@jyothy.com</a> where they can share their grievances or queries.	0	0	N.A.	0	0	N.A.

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

S. No.	Material issue identified	Indicate whether risk or opportunity	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (indicate positive or negative implications)
1	Energy management	Opportunity	<p>Energy consumption is a significant operational component across the Company's manufacturing facilities, particularly in processes involving heating, drying, and packaging.</p> <p>By adopting Energy management practices, the Company can not only help reduce operational costs, but also enhance resource productivity, and lower its carbon footprint.</p> <p>Robust processes and meticulously designed systems are in place to optimize energy efficiency, and an unwavering commitment to continuously improve them to enhance our energy-saving initiatives.</p>	<p>The Company takes constant measures to conserve energy and increase use of energy through renewable sources such as solar.</p> <p>The Company has also adopted an Energy and Carbon Policy to drive its energy management initiatives.</p>	<p>Positive -</p> <p>By increasing reliance and dedicated investments in efficient technologies, renewable energy, energy-efficiency and embracing green energy can positively impact the Company's financial performance and reduce operating costs over the long term.</p>

S. No.	Material issue identified	Indicate whether risk or opportunity	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (indicate positive or negative implications)
2	Managing packaging materials and waste	Risk	<p>Plastic waste is the most formidable environmental challenge today due to the growing regulatory stringency under Extended Producer Responsibility (EPR) and Plastic Waste Management Rules in India and abroad.</p> <p>The Company being in the business of consumer products and since majority of its final goods are packed in plastic bottles/ wrappers, the Company considers plastic as risk to the environment and its business.</p> <p>The management of plastic packaging materials, especially at the end-of-life stage, is an issue of significant societal importance and potential business risk.</p>	<p>Dematerialization in packaging. Use of recycled as well as recyclable plastic materials in packaging.</p> <p>100% compliance to EPR framework to ensure collection and environmentally safe disposal of plastic waste.</p>	<p>Negative – Non-compliance with regulatory norms on waste management can lead to fines/ penalties and can adversely affect the operating costs of the Company.</p>
3	Climate change	Risk	<p>The potential consequences of climate change can significantly harm the Company's business, and a failure to adopt a suitable strategy or implement it correctly can severely disrupt the Company's business continuity.</p> <p>Being a manufacturing Company, our business is energy intensive and regulators are also very prompt to take corrective action in case of failure from Company side to comply with various laws protecting environment and which may lead to heavy fines and penalties.</p>	<p>Reduction in direct and indirect Green House Gas (GHG) emissions through:</p> <ol style="list-style-type: none"> <li>investment in state-of-the-art equipment and automation initiatives at the Company's plant to ensure optimal energy consumption;</li> <li>Investment in low-carbon technologies;</li> <li>Increase in share of renewable and clean energy;</li> <li>Replacement of traditional lights with LEDs across majority of our plants;</li> <li>Installing variable frequency drive (VFD) on major conveyor belt system at some of the Company's plants, reducing its motor power consumption;</li> </ol>	<p>Positive -</p> <p>The adoption of eco-friendly technology and emission reduction techniques may lead to a short term rise in costs, but, it would benefit the Company in a long run for business sustainability.</p> <p>Being a socially responsible organization, apart from statutory compliances, Company also takes voluntary measure to mitigate the impact on environment.</p>

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

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

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

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

S. No.	Material issue identified	Indicate whether risk or opportunity	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (indicate positive or negative implications)
				c. create awareness about the Company's brands through various mode like TV commercial & print media release, etc. d. conducting raids and taking legal action.	
15	Compliance and Governance	Risk	<p>The Manufacturing and service facility of the Company is spread across the Country with 23 units.</p> <p>Number of units also increases the corresponding number of compliance risk associated to its functioning and complying of various laws applicable at local/ State level.</p> <p>The regulations/ laws in the consumer goods industry continues to evolve with newer Health, Environment &amp; Safety norms. Non-compliance of the same may lead to environmental, social and reputational risk.</p>	<p>In order to ensure and track compliance of all the laws and regulations applicable to the Company, along with having a strong leadership and resilient execution teams, it has also implemented a Compliance Tool software mechanism viz. "Legatrix" designed by Legasis Services Private Limited.</p>	<p>Negative –</p> <p>An organization's failure to comply with applicable laws and regulations can affect its revenue and profits which can lead to loss of reputation, business opportunities and valuation. It may also lead to incur legal cost and in many cases Civil/ Criminal consequences.</p>

**SECTION B: MANAGEMENT AND PROCESS DISCLOSURES**

This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the NGRBC Principles and Core elements.

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Policy and management processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
b. Has the policy been approved by the Board? (Yes/No) [Refer Note]	Y	Y	Y	Y	Y	Y	Y	Y	Y
c. Web Link of the Policies, if available	a) Sustainable Procurement Policy: <a href="https://www.jyothylabs.com/wp-content/uploads/2023/03/Sustainable-Procurement-Policy-JLL.pdf">https://www.jyothylabs.com/wp-content/uploads/2023/03/Sustainable-Procurement-Policy-JLL.pdf</a> b) Equal Opportunity Policy for Persons with Disabilities: <a href="https://www.jyothylabs.com/wp-content/uploads/2023/02/Equal-Opportunity-Policy.pdf">https://www.jyothylabs.com/wp-content/uploads/2023/02/Equal-Opportunity-Policy.pdf</a> c) Occupational Health and Safety Policy: <a href="https://www.jyothylabs.com/wp-content/uploads/2026/05/OHS-Policy-JLL.pdf">https://www.jyothylabs.com/wp-content/uploads/2026/05/OHS-Policy-JLL.pdf</a>								

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
d) Anti-bribery and Anti-corruption Policy: <a href="https://www.jyothylabs.com/wp-content/uploads/2021/05/Anti-bribery-policy.pdf">https://www.jyothylabs.com/wp-content/uploads/2021/05/Anti-bribery-policy.pdf</a>									
e) Business Ethics Policy: <a href="https://www.jyothylabs.com/wp-content/uploads/2021/05/BUSINESS-ETHICS-POLICY_18.5.2021_JLL.pdf">https://www.jyothylabs.com/wp-content/uploads/2021/05/BUSINESS-ETHICS-POLICY_18.5.2021_JLL.pdf</a>									
f) Corporate Governance Code: <a href="https://www.jyothylabs.com/wp-content/uploads/2024/02/Corporate-Governance-Code.pdf">https://www.jyothylabs.com/wp-content/uploads/2024/02/Corporate-Governance-Code.pdf</a>									
g) Conflict of Interest Policy: <a href="https://www.jyothylabs.com/wp-content/uploads/2021/05/Conflict-of-Interest-Policy-18.5.2021_JLL.pdf">https://www.jyothylabs.com/wp-content/uploads/2021/05/Conflict-of-Interest-Policy-18.5.2021_JLL.pdf</a>									
h) Code of Conduct: <a href="https://www.jyothylabs.com/wp-content/uploads/2020/09/Code_of_Conduct.pdf">https://www.jyothylabs.com/wp-content/uploads/2020/09/Code_of_Conduct.pdf</a> <a href="https://www.jyothylabs.com/wp-content/uploads/2025/08/JLL_COC_Insider_Trading.pdf">https://www.jyothylabs.com/wp-content/uploads/2025/08/JLL_COC_Insider_Trading.pdf</a>									
i) Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information: <a href="https://www.jyothylabs.com/wp-content/uploads/2020/07/JLL_COC-OF-FAIR-DISCLOSURE-NEW.pdf">https://www.jyothylabs.com/wp-content/uploads/2020/07/JLL_COC-OF-FAIR-DISCLOSURE-NEW.pdf</a>									
j) Anti-sexual harassment Policy: <a href="https://www.jyothylabs.com/wp-content/uploads/2019/12/Anti-Sexual-Harassment-Policy.pdf">https://www.jyothylabs.com/wp-content/uploads/2019/12/Anti-Sexual-Harassment-Policy.pdf</a>									
k) Dividend Distribution Policy: <a href="https://www.jyothylabs.com/wp-content/uploads/2020/07/DIVIDEND-DISTRIBUTION-POLICY_JLL_FINAL.pdf">https://www.jyothylabs.com/wp-content/uploads/2020/07/DIVIDEND-DISTRIBUTION-POLICY_JLL_FINAL.pdf</a>									
l) Vigil Mechanism / Whistle Blower Policy: <a href="https://www.jyothylabs.com/wp-content/uploads/2020/07/Vigil-Mechanism-Final-Approved.pdf">https://www.jyothylabs.com/wp-content/uploads/2020/07/Vigil-Mechanism-Final-Approved.pdf</a>									
m) Corporate Social Responsibility Policy: <a href="https://www.jyothylabs.com/wp-content/uploads/2021/06/JLL_CSR-Policy_18.5.2021.pdf">https://www.jyothylabs.com/wp-content/uploads/2021/06/JLL_CSR-Policy_18.5.2021.pdf</a>									
n) Environmental Sustainability Policy: <a href="https://www.jyothylabs.com/wp-content/uploads/2026/05/Environmental-Sustainability-Policy-JLL.pdf">https://www.jyothylabs.com/wp-content/uploads/2026/05/Environmental-Sustainability-Policy-JLL.pdf</a>									
o) Human Rights Policy: <a href="https://www.jyothylabs.com/wp-content/uploads/2024/05/Human-Rights-Policy.pdf">https://www.jyothylabs.com/wp-content/uploads/2024/05/Human-Rights-Policy.pdf</a>									
p) Anti-harassment and Non-discrimination Policy: <a href="https://www.jyothylabs.com/wp-content/uploads/2024/05/Anti-harassment-and-Non-discrimination-Policy.pdf">https://www.jyothylabs.com/wp-content/uploads/2024/05/Anti-harassment-and-Non-discrimination-Policy.pdf</a>									



Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
	<p><b>The Company is actively working on achieving its targets before the targeted year(s):</b></p> <ul style="list-style-type: none"> <li>Zero plastic waste by 2027: Efforts to reuse plastics by regrinding. Recycling of plastics is done and end user certificate is received from authorised CPCB/ SPCB vendors;</li> <li>The Company achieved ZLD in 12 (twelve) of its units. Monitoring and tracker are developed in manufacturing units and reviewed on monthly basis;</li> <li>Zero major fatality was ensured by undertaking necessary measures;</li> <li>During the reporting period, we completed the transition of our Exo Bar ₹ 5 pack to a redesigned lightweight laminate, achieving an 11.3% reduction in plastic weight per unit versus the previous structure. The newly launched Exo Bar with Bio Enzymes range (3 variants) at the ₹ 5 price point was introduced directly in this reduced-structure laminate, ensuring new SKUs enter the market on a lower plastic baseline. This initiative supports our sustainable packaging roadmap and EPR commitments.</li> </ul>								

#### Governance, leadership and oversight

<b>7. Statement by the director responsible for the business responsibility report, highlighting ESG-related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)</b>	As per Chairperson and Managing Director (CMD) Statement
<b>8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).</b>	Ms. M. R. Jyothy, CMD
<b>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.</b>	Yes. The Board has formed an Environment, Social and Governance (ESG) Committee responsible for decision-making on sustainability-related issues. Details of the composition of ESG Committee have been provided as part of the Corporate Governance Report.

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

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

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

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

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

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

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

**SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE**



**PRINCIPLE 1**

**Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable**


**Essential Indicators**

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

Segment	Total number of training and awareness programs held	Topics/principles covered under the training and its impact	% of persons in respective category covered by the awareness programmes
Board of Directors (BoD)	7	During the Financial Year 2025-26, the Company had conducted the following trainings for the Board of Directors on the Principles of NGRBC: <ol style="list-style-type: none"> <li>1. Training on prevention of Sexual Harassment of women at workplace;</li> <li>2. Diversity training</li> <li>3. Human Rights training;</li> <li>4. Anti-corruption &amp; Anti Bribery training;</li> <li>5. Training on Conflict of Interest;</li> <li>6. Business Ethics training; and</li> <li>7. Training on Structured Digital Database under SEBI (Prohibition of Insider Trading) Regulations, 2015 (SEBI PIT Regulations).</li> </ol>	100%

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 programmes
Key Managerial Personnel (KMP)	10	During the Financial Year 2025-26, the Company had conducted the following trainings for the Employees including Key Managerial Personnels on the Principles of NGRBC:	100%
Employees other than BoD and KMPs	10	<ol style="list-style-type: none"> <li>1. Training on prevention of Sexual Harassment of women at workplace;</li> <li>2. Training on mental wellness;</li> <li>3. Advanced Excel training; (except for workers)</li> <li>4. Training on Customer Service (for laundry business)</li> <li>5. Training on data privacy, cyber security and how to safeguard from cyber crime;</li> <li>6. Human Rights training;</li> <li>7. Anti-corruption &amp; Anti Bribery training;</li> <li>8. Training on Conflict of Interest;</li> <li>9. Business Ethics training; and</li> <li>10. Training of Structured Digital Database [only Designated Persons] under SEBI (PIT) Regulations.</li> </ol>	100%
Workers	1,479*	<p>In addition to above 10 trainings on NGRBC, workers were also provided the following skill upgradation training and awareness programme in their respective areas of work relating to:</p> <ol style="list-style-type: none"> <li>1. Customer value creation and check on environmental impact through enhanced product manufacturing practices;</li> <li>2. Employee wellbeing and inclusive growth through seminar and other initiatives at each units;</li> <li>3. Training on ethics &amp; transparency, Regulatory Policy and Human rights.</li> <li>4. Sustainability training programmes.</li> </ol>	100%

*\*From FY 2025-26 onwards, the Company has made it mandatory for all workers to attend designated training programs. Attendance and completion of such trainings are recorded electronically through a centralized system to ensure accurate tracking and monitoring.*



100%

Board of Directors, KMPs, Employees and Workers covered by ESG awareness programme

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

Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In INR)	Brief of the Case	Has an Appeal been preferred? (Yes/ No)
Penalty/ fine	Principle 6	Central Ground Water Board (CGWB)	2,00,000	On July 2, 2025, the CGWB directed the Company to pay a penalty of ₹ 2,00,000 due to (historical) online data unavailability from the faulty meter, citing it as a compliance lapse at the Guwahati Maxo Coil unit. Subsequently, the meter was replaced.	-
Settlement				NOC Granted	
Compounding fee				NIL	
Non-Monetary					
Imprisonment				NIL	
Punishment				NIL	

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

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

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

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

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

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

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

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

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

	FY 2025-26	FY 2024-25
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil
Workers	Nil	Nil

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

	FY 2025-26		FY 2024-25	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	-	Nil	-
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil	-	Nil	-

**7. Provide details of any corrective action taken or underway on issues related to fines/penalties/action taken by Regulators/ Law Enforcement agencies/ Judicial Institutions, on cases of corruption and conflicts of interest:**

Not applicable as no such penalties were levied in financial year 2025-26.

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

	FY 2025-26	FY 2024-25
Number of days of accounts payable	74 days	75 days


**9. Open-ness of business:**

Provide details of concentration of purchases and sales with trading houses, dealers, and related parties along with loans and advances & investments, with related parties, in the following format:

Parameter	Metrics	FY 2025-26	FY 2024-25
Concentration of purchases	a. Purchases from trading houses as % of total purchases	4.1%	3.7%
	b. Number of trading houses where purchases are made from	63	53
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	75.6%	89.3%
Concentration of Sales	a. Sales to dealers/ distributors as % of total sales	66.91%	68.36%
	b. Number of dealers / distributors to whom sales are made	2,716	2,452
	c. Sales to top 10 dealers/ distributors as % of total sales to dealers / distributors	7.74%	5.82%
Share of Related Party Transactions (RPTs)	a. Purchases (Purchases with related parties / Total Purchases)	0%	0%
	b. Sales (Sales to related parties / Total Sales)	0%	0.03%
	c. Loans & advances (Loans & advances given to related parties/ Total loans & advances)	0%	0%
	d. Investments (Investments in related parties / Total Investments made)	0%	0%

**LEADERSHIP INDICATORS**

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



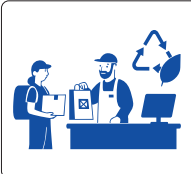
691

Vendors / Distributors trained through digital medium

Sr. No.	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
1	One programme (total of 691) vendors / distributors were trained through digital medium)	<ul style="list-style-type: none"> <li>• Legal Compliance</li> <li>• Whistle Blower mechanism</li> <li>• Human Rights</li> <li>• Anti Corruption</li> <li>• Business Ethics</li> <li>• Environment awareness and sustainability</li> <li>• Health &amp; Safety</li> </ul>	88.6%

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

Yes, we have implemented and adopted a Code of Conduct for our Board of Directors that outlines clear expectations for identifying, avoiding, and disclosing any actual or potential conflicts of interest with the Company. Every year, our Board of Directors and Senior Management submit a declaration confirming their compliance with the Code, along with any updates or changes as they arise. The Policy is available on the website and can be viewed at <https://www.jyothy.com/disclosure-under-regulation-46-of-the-lodr/management-policies-notices/#management-policies>.



PRINCIPLE 2

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

**Essential Indicators**

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

Our Company's R&D function is invested in programs which continually focus on arriving at most optimal formulation spaces within our product categories. An area of considerable and continual focus is to re-examine current surfactant load in powders, bars, gels, and liquids and understand ways of optimising these without compromising on product performance or quality. Such efforts shall lead towards ensuring a reduced surfactant environmental load downstream thereby helping our environment footprint.

Our Company is also exploring the use of greener surfactants in powders, detergent liquids and dishwash liquids as part of our commitment towards embracing United Nations Sustainable Development Goals (UNSDG) and discharging BRSR responsibilities. We have made progress in developing an understanding of a greener surfactant. Additionally, have progressed towards developing detergent powder and liquid fabric cleaning solutions. Greener surfactants are completely biodegradable and offer promising alternative to fossil-based surfactants which are widely used across the globe. We remain committed to developing such green

surfactant-based cleaning solutions not only to be aligned to UNSDG principles alone but also reinforce our commitment to both our environment and our consumers. Natural surfactant-based cleaning solutions with cleaning efficacies on par with those of fossil fuel-based surfactants will form an area of intense development.

Optimization of process cycle times in oral care category assists in improving efficiencies while ensuring high productivity. We have demonstrated the proof-of-concept and demonstrated this in our toothpaste category in our factory. Similarly, within our Household Insecticide category our Company has successfully demonstrated the use of an agricultural waste as a useful value add input raw material in coil manufacture. Some of the technologies employing agricultural wastes have effectively replaced conventional palm or wood-based fillers which are typically used in coils and are expensive in nature. These have been commercially deployed in coil manufacture with considerable bottom line savings. Within personal wash soap bars, we have successfully demonstrated the use of an alternative route to simplify manufacturing process. This intervention marks a radical shift in soap manufacturing technology adopted hitherto and while leading to considerable simplification has also led to a positive impact on our bottom line.

Our focus on reducing environmental impact through product innovations and collaborations is a positive step towards ensuring a sustainable future for our consumers and the society at large. We continue to explore new ways to provide customer delight while minimizing the environmental impact our product usage could lead to.

Our Company's R&D endeavours whether it be in the domain of New Product Development (NPD) or Value Engineering has always been to provide differentiated value-added products to our consumers whilst ensuring customer delight and efficacy. Therefore, almost 100% of our efforts are directed in ascertaining that R&D expenditures are focused towards improving our product offerings keeping both consumer and environmental benefit uppermost in our minds. Our Company remains steadfastly committed to align with UNSDGs, as relevant, while being sensitive to environmental concerns resulting from product manufacture and usage.

	FY 2025-26	FY 2024-25	Details of improvements in environmental and social impacts
R&D	₹ 2132.13 Lakhs	₹ 1910.22 Lakhs	As mentioned above
Capex	₹ 208.41 Lakhs	₹ 206.23 Lakhs	

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

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

The policy can be accessed at the following link:

<https://www.jyothylabs.com/wp-content/uploads/2023/03/Sustainable-Procurement-Policy-JLL.pdf>

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

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

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

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

**(a) Plastic:**

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

**Recycle / End-of-life disposal –**

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

During the reporting period, the Company completed the transition of Exo Bar ₹ 5 pack to a redesigned lightweight laminate, achieving an 11.3% reduction in plastic weight per unit versus the previous structure. The newly launched Exo Bar with Bio Enzymes range (3 variants) at the ₹ 5 price point was introduced directly in this reduced-structure laminate, ensuring new SKUs enter the market on a lower plastic baseline. This initiative supports our sustainable packaging roadmap and EPR commitments.

**(b) E-waste:**

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

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

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

**(c) Hazardous waste:**

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

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

Yes, the Extended Producer Responsibility is applicable to the Company's activities. At Jyothy Labs, we believe that it's our responsibility to promote sustainable practices and reduce our environmental impact. The Company is compliant with the action plan approved by CPCB for the Financial Year 2025-26 by collecting 100% of its target. Our waste collection plan aligns with the EPR guidelines and the plan submitted to the CPCB. W.e.f. financial year 2023-24, we have been registered on the CPCB online portal dedicated to EPR Credit Exchange and ensure timely submissions of our plastic footprint and corresponding EPR credits purchased.

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

## LEADERSHIP INDICATORS

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

The Company is in the process of undertaking a formal Life Cycle Assessment (LCA) of its products. In the interim, we have embedded a life cycle perspective in our operations by focusing on sustainable raw material sourcing, energy-efficient manufacturing, recyclable packaging, and responsible end-of-life disposal practices.

We continuously evaluate environmental impacts across different stages of our value chain and have initiated internal assessments to identify hotspots for improvement.

### LI-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 Perspectives/Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same.

While the Company has not yet undertaken a formal Life Cycle Assessment (LCA), we have identified key social and environmental concerns through internal reviews, operational monitoring, and stakeholder feedback. These concerns primarily relate to packaging waste, water consumption, energy usage, and construction related impacts. The Company has proactively implemented mitigation measures to address these risks and continues to strengthen its sustainability practices.

#### Concerns and Mitigation Actions:

Concern / Risk	Source	Mitigation Action
Plastic packaging waste	Disposal of consumer products	Plastic packaging needs to be recycled in environmentally friendly ways to build a circular economy. Therefore, we aim to ramp up the use of recycled plastic and only use reusable, recyclable or compostable plastic packaging. We are committed to fulfilling our EPR obligation as per Government regulations. Further we have also made investment in installation of multilane wrapping machine at Guwahati Margo Unit to enhance recyclability.
Water consumption	Manufacturing processes	Water efficiency programs, recycling and reuse initiatives, monitoring of water footprint across facilities.
Energy usage	Production facilities	Adoption of energy efficient machinery, digital first infrastructure at Ujala House to reduce paper and energy use.
Construction related footprint	Infrastructure projects (Ujala House)	Landscaping with native plants, efficient interiors, AV & network infrastructure reducing resource consumption, renovation aligned with employee wellbeing.

Partner with Tuticorin Alkali Chemicals and Fertilizers Limited and Carbon Clean Solutions Limited who have cutting-edge technologies to capture the CO<sub>2</sub> from the use of energy in their production processes and turn it into a type of soda ash which is significantly low in its GHG impact compared to normally produced soda ash / sodium carbonate. Soda ash is a key ingredient in our detergent products like Henko, Ujala Detergent, Exo, Mr. White and Pril.

### LI-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).

Indicate input material	Recycled or re-used input material to total material	
	FY 2025-26	FY 2024-25
Plastic packaging	2.11%	0.58%

Note: % of recycled plastic as post-consumer recycled plastic procured on a base of total plastic footprint in the finished goods sold during the financial year.

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

Product	FY 2025-26			FY 2024-25		
	Re-used	Recycled	Safely disposed	Re-used	Recycled	Safely disposed
Plastics (including packaging) MT	0	5,458	5,563	0	3,890	5,707
E-waste	0	0	0	0	0	0
Hazardous Waste	0	0	0	0	0	0
Other waste- expired and damaged products (MT)	0	0	0	0	0	0

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

Sr. No.	Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
1	Expired and damaged products (Depot and Market Return)	0
2	Plastic waste	0



## PRINCIPLE 3

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

### Essential Indicators

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

Category	Total (A)	% of employees covered by									
		Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day Care facilities	
		No. (B)	% (B / A)	No. (C)	% (C / A)	No. (D)	% (D / A)	No. (E)	% (E / A)	No. (F)	% (F / A)
<b>Permanent employees</b>											
Male	2259	2259	100.00%	2259	100.00%	NA	0.00%	0	0%	1142	50.55%
Female	172	172	100.00%	172	100.00%	172	100.00%	NA	0%	160	93.02%
<b>Total</b>	<b>2431</b>	<b>2431</b>	<b>100.00%</b>	<b>2431</b>	<b>100.00%</b>	<b>172</b>	<b>7.08%</b>	<b>0</b>	<b>0%</b>	<b>1302</b>	<b>53.56%</b>
<b>Other than Permanent employees</b>											
Male	2142	1835	85.67%	1835	85.67%	NA	0.00%	0	0%	315	14.71%
Female	567	354	62.43%	354	62.43%	567	100.00%	NA	0%	133	23.46%
<b>Total</b>	<b>2709</b>	<b>2189</b>	<b>80.80%</b>	<b>2189</b>	<b>80.80%</b>	<b>567</b>	<b>20.93%</b>	<b>0</b>	<b>0%</b>	<b>448</b>	<b>16.54%</b>

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

**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	
		No. (B)	% (B / A)	No. (C)	% (C / A)	No. (D)	% (D / A)	No. (E)	% (E / A)	No. (F)	% (F / A)
<b>Permanent workers</b>											
Male	213	213	100.00%	213	100.0%	NA	0.00%	0	0%	208	97.65%
Female	324	324	100.00%	324	100.0%	324	100.00%	NA	0%	324	100.00%
<b>Total</b>	<b>537</b>	<b>537</b>	<b>100.00%</b>	<b>537</b>	<b>100.0%</b>	<b>324</b>	<b>60.34%</b>	<b>0</b>	<b>0%</b>	<b>532</b>	<b>99.07%</b>
<b>Other than Permanent workers</b>											
Male	1614	1581	97.96%	1581	97.96%	NA	0.00%	0	0%	1614	100.00%
Female	1056	1010	95.64%	1010	95.64%	1056	100.00%	NA	0%	1056	100.00%
<b>Total</b>	<b>2670</b>	<b>2591</b>	<b>97.04%</b>	<b>2591</b>	<b>97.04%</b>	<b>1056</b>	<b>39.55%</b>	<b>0</b>	<b>0%</b>	<b>2670</b>	<b>100.00%</b>

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

	FY 2025-26	FY 2024-25
Cost incurred on well-being measures as a % of total revenue of the Company	0.34%	0.28%

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

Benefits	FY 2025-26			FY 2024-25		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	100%	Y	100%	100%	Y
Gratuity	100%	100%	Y	100%	100%	Y
ESI	2.59%	56.42%	Y	4.87%	56.54%	Y

**3. Accessibility of workplaces**

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

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

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

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

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

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

**5. Return to work and retention rates of permanent employees and workers that took parental leave\*.**

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	NA	NA	NA	NA
Female	0.0%	50%	0%	67%
<b>Total</b>	<b>0.0%</b>	<b>50%</b>	<b>0%</b>	<b>67%</b>

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

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

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

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

Category	FY 2025-26			FY 2024-25		
	Total employees/workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or union (B)	% (B / A)	Total employees/workers in respective category (C)	No. of employees/workers in respective category, who are part of association(s) or union (D)	% (D / C)
<b>Total Permanent Employees</b>	2431	0	0%	2446	0	0%
- Male	2259	0	0%	2286	0	0%
- Female	172	0	0%	160	0	0%
<b>Total Permanent Workers</b>	537	156	29.05%	589	164	27.84%
- Male	213	100	46.95%	257	106	41.25%
- Female	324	56	17.28%	332	58	17.47%

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

Category	FY 2025-26					FY 2024-25				
	Total (A)	On health and safety measures		On skill upgradation		Total (A)	On health and safety measures		On skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (B)	% (B / A)	No. (C)	% (C / A)
<b>Employees</b>										
Male	4401	4399	99.95%	1408	31.99%	4395	4395	100.00%	1271	28.92%
Female	739	738	99.86%	136	18.40%	664	664	100.00%	137	20.63%
<b>Total</b>	<b>5140</b>	<b>5137</b>	<b>99.94%</b>	<b>1544</b>	<b>30.04%</b>	<b>5059</b>	<b>5059</b>	<b>100.00%</b>	<b>1408</b>	<b>27.83%</b>
<b>Workers</b>										
Male	1827	1827	100.00%	718	39.30%	2056	2056	100.00%	1523	74.08%
Female	1380	1380	100.00%	761	55.14%	1363	1363	100.00%	980	71.90%
<b>Total</b>	<b>3207</b>	<b>3207</b>	<b>100.00%</b>	<b>1479</b>	<b>46.12%</b>	<b>3419</b>	<b>3419</b>	<b>100.00%</b>	<b>2503</b>	<b>73.21%</b>

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	% (B / A)	Total (A)	No. (B)	% (B / A)
<b>Employees</b>						
Male	2259	1890	83.67%	2286	1865	81.58%
Female	172	136	79.07%	160	121	75.63%
<b>Total</b>	<b>2431</b>	<b>2026</b>	<b>83.34%*</b>	<b>2446</b>	<b>1986</b>	<b>81.19%*</b>
<b>Workers</b>						
Male	213	213	100.00%	257	257	100.00%
Female	324	324	100.00%	332	332	100.00%
<b>Total</b>	<b>537</b>	<b>537</b>	<b>100.00%</b>	<b>589</b>	<b>589</b>	<b>100.00%</b>

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

\*In the aforesaid table, 83.34% and 81.19% is the percentage of employees who were reviewed by the Company and the balance 16.66% and 18.81% of the employees were new joiners, who were not eligible for appraisal.

## 10. Health and safety management system:

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

Jyothy Labs Limited has implemented a management system that manages the interrelated parts of its business to achieve its objectives for product quality, operational efficiency, environmental performance, and health and safety in the workplace. ISO Management System Standards (MSS) have helped us improve our performance by specifying repeatable steps to achieve our goals and objectives, and to create an organizational culture that reflexively engages in a continuous cycle of self-evaluation, correction and improvement of operations and processes through heightened employee awareness and management leadership and commitment. The Company subscribes to the said MSS in all its production units. As on date, all our manufacturing factories are holding ISO 14001:2015 Environment Certifications. These certifications are a testament to our commitment to providing a safe and healthy workplace with care for the environment. Further, a dedicated team monitors, guides and assists the units in the implementation of Safety, Health and Environment related systems.

The Company has a Policy which ensures maximum safety of all the employees and workers. The Company has adopted the following practices/ methods:

- Conducting Periodic Mock drills on all types of emergencies like fire, natural calamities like flood, earthquake etc. with preparedness by site Emergency Response Team. Also fire-fighting training

programmes were conducted in collaboration with local Fire & Emergency Services, covering extinguisher handling, hydrant operations, evacuation procedures, and emergency response protocols.

- Implemented Mitigating Emergency Preparedness Response Plan (EPRP) for all factories.
- Safety induction training program topics covering Basic First Aid & CPR (Cardiopulmonary Resuscitation) as per the requirements of OSHA 29 CFR 1910.266 (First Aid), Fire Safety Training as per requirements of OSHA 29 CFR 1926.150 (Fire Safety) regulations, Behavior base safety, Electrical safety by Lock Out Tag Out (LOTO) method, material handling, Rescue & Evacuation training, Chemical storage safety, Hot work cold work activities conducted by safety work permit system, frequently conducting road safety campaign.
- Monitoring of EHS data by Management Information system (MIS) monthly and daily HSE inspection checklist. Safety advise letter is issued if any deviation observed in safety management system.
- Focus on more leading parameters like Unsafe Act (UA) & Unsafe Condition (UC) on regular basis & taking required Corrective Action Preventive Action (CAPA).
- Health Task measurement by conducting Medical Health checkup camps, and medical fitness enhancement program conducted by Site Safety Committee
- Any incident is reported immediately by CAPA with horizontal deployment, sharing of EHS practices circulation as continual improvement in all factories to maintain the safe work environment.
- Access the lagging parameters such as first aid cases, minor and major cases, if any, by 4 block diagram safety method covering, incident description, immediate action, CAPA, and safety recommendation.
- Enforcing Jyothy Labs Safety Health & Environment policy and objectives by displaying in Regional local languages.
- Circulation of HSE safety guidelines through audio clip in English as well as in local languages like Hindi, Tamil, Malayalam, Telugu, Kannada, Assamese. The idea is to give more rigorous focus on the safety discipline across all regional manufacturing units with continuous improvement.
- Encouraging the team by giving safety award as a token of appreciation to Company employees and contract workers.
- PPE demonstrations and safety equipment awareness sessions reinforced correct usage and compliance on the shopfloor.
- Enhanced compliance monitoring for machine safety, chemical handling, and electrical safety.
- Strengthened digital governance through VCM-based safety audit reporting and tracking.
- Conducted road safety awareness (Defensive Driving) programmes for employees, drivers, and logistics partners. Also collaborated with schools to promote road safety awareness.
- Installed reverse cameras and safe-distance indicators for safer forklift operations.
- Enhanced machine guarding and interlock systems across units.
- Implemented the Hand-in-Machine Safety Campaign to reduce hand and finger injury risks.
- Installed fall-protection lifeline systems at truck loading and unloading zones.
- Delivered material-handling and ergonomics safety programmes across depots.

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

At the factory level, robust systems such as Hazardous Identification and Risk Assessment standard, Work Permit systems, training, toolbox talks etc. ensure that all routine and non-routine activities are assessed at defined frequency to reduce the risks involved in the jobs. All incidents are investigated to derive meaningful insights and identified corrective and preventive actions are implemented within the stipulated time frame, across all our units to prevent a similar mishap in future. Internal and external

audits are conducted throughout the year which further brings about units' improvement and eliminates or minimizes the hazards.

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

- Reporting and closing the leading parameters such as Unsafe act and Unsafe condition on regular basis and the same is also captured in the monthly safety MIS.
- Implementing job safety analysis, hazard identification and risk assessment and environment aspect and impact management process.
- Process safety communication by safety toolbox talk and Safety Gemba walk.
- Display Material Safety Data Sheet (MSDS) at material storage work areas.
- Communicate with the employees as to what can be categorized as a hazard by giving them health and safety training.
- Issue work permit and also continuously monitoring HSE guidelines across at the Company.

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

Yes. Workers and contract labours at Jyothy Labs facilities are provided with safety training, with a focus on expanding coverage across all locations. While efforts are ongoing to strengthen pre-job training for both routine and non-routine tasks, multiple channels—including safety app— are available for workers to report hazards. Workers are encouraged to raise safety concerns directly with their respective factory managers.

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

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

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



Safety Incident/Number	Category*	FY 2025-26	FY 2024-25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.16	0.12
	Workers	0.20	0.19
Total recordable work-related injuries	Employees	2	1
	Workers	3	3
No. of fatalities	Employees	No	No
	Workers	No	No
High consequence work-related injury or ill-health (excluding fatalities)	Employees	No	No
	Workers	No	No

\* Including in the contract workforce

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

At Jyothy Labs, we make efforts to integrate safety into all business process. We conduct periodic training and regular mock drills at each units. Safety training is mandatory for all new employees and workers, including contract workers. We are committed to maintaining a safe and healthy workplace for all our employees. We have implemented multiple programs to promote workplace safety and physical as well as mental well-being. Our Employee Assistance Program provides mental health and well-being support to our employees. We also partner with senior doctors to provide free consultation and also provide free health check-ups. We have made a significant effort towards ensuring the health and safety of our employees by conducting comprehensive awareness and training session across all our units and corporate offices.

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

- The Company has more focus towards Environment sustainability and it strives hard to preserve the environment by striking a balance between economic growth and ecology. The Company’s plants have state-of-the-art facilities and four of its plants are ISO 9001:2015 certified. The Company has already introduced Occupational Health and Safety Policy and Environmental Sustainability Policy which ensures safety and health through a line management responsibility and by involving all levels of employees and contract workers through consultation, training and by adopting latest risk assessment and control methods.
- The Company has established systems such as entry regulations at all factory locations, and safety communication protocols to promote a safe and healthy workplace. While these systems are in place, efforts are ongoing to strengthen implementation and ensure wider adherence by both workers and visitors through regular awareness and training initiatives.
- The Company’s 20 manufacturing units have acquired 17 ISO 14001:2015 certificates.
- The Company also celebrated World Environment Day, National Safety Day/Week and World Health Day and various Environment Health and Safety initiatives are undertaken on these occasions.
- Every year the Company circulates the communication addressed by Top Management to all employees of the Company for ensuring safety and health of both the employees and workers.
- Emissions are within permissible limit. The Company regularly submits reports on emission levels to CPCB/SPCB.
- Identifying solutions for strengthening the safety culture aligned with the commitment of ‘Zero Accidents’.

**Apart from the above, the Company has also undertaken various initiatives for safeguarding health and safety as below:**

Sr. No.	Initiative undertaken	Details of the initiative	Outcome of the initiative
1	Heat Exposure Risk Mitigation	Engineering modifications such as repositioning of heater guards and insulation improvements to reduce operator exposure to high temperatures.	Improved working conditions and reduction in heat-related discomfort and health risks.
2	Fall Protection Systems	Installation of fall arrestor systems and overhead lifelines for work-at-height activities, including vehicle loading operations.	Reduction in fall-related risks and alignment with statutory safety requirements for work-at-height.
3	Machine Safety Interlocks and Sensors	Installation of safety light curtains and interlock-based sensor systems to automatically stop machines.	Significant reduction in risk and improved machine safety compliance.
4	Ergonomic Workstation Design	Development of ergonomic stands, electric stackers and redesign of workstations to improve posture and reduce strain.	Reduction in ergonomic risks, improved operator comfort, and potential decrease in fatigue-related inefficiencies.

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

	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working conditions	0	0	N.A.	0	0	N.A.
Health and Safety	0	0	N.A.	0	0	N.A.


**14. Assessments for the year:**

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

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

The Company has ensured the work safety, employee safety as well as contract worker safety by providing a safe work environment. The Company has not reported any significant risk or concern. Also, the Company has circulated the best Environmental Health and Safety (EHS) practices across teams as a continuous improvement on the EHS front. Further, Jyothy Labs has a robust system of carrying out internal as well as external audits of its units. All incidents in Jyothy Labs are investigated thoroughly with an intent to deploy corrective and preventive measures to avoid similar occurrence of incidents. We have regional HSE representatives that ensures a safe work place. Periodic mock drills are conducted across manufacturing units. Work permits are issued as per the defined safety guidelines of the Company.

**LEADERSHIP INDICATORS**
**LI-1. Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Y/N) (B) Workers (Y/N)**

The Company does provide coverages which are elaborated below:

1. Voluntary GTL coverage option for employees which is at discounted rate compared to market standards which can be availed by employees and pay premium directly.
2. Employees also contribute voluntarily for ex-gratia which is provided to deceased employee's dependents over an above gratuity (if applicable).

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

We ensure that statutory dues pertaining to indirect taxes (GST) have been deducted and deposited for all our value chain partners involved in sourcing and the same is being checked through a process of internal controls and periodic audits. Accordingly, value chain partners are required to comply with all applicable laws and regulations of the country where we undertake operations.

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

Category	Total no. of affected employees / workers		No. of employees/workers that are rehabilitated in suitable employment or whose family members have been placed in sustainable employment	
	FY 2025-26	FY 2024-25	FY 2025-26	FY 2024-25
Employee	Nil	Nil	Nil	Nil
Workers	Nil	Nil	Nil	Nil

**LI-4. Does the entity provide transition assistance programmes to facilitate continued employment and the management of career endings resulting from retirement or termination of employment (Yes/No)**

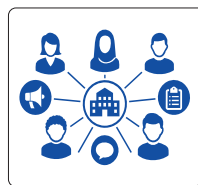
Transition support at Jyothy Labs is tailored to individual circumstances, considering each member’s skills, experience, and the relevance of their role within the organization. In certain cases, individuals may be engaged as consultants, allowing them to continue contributing in a specialized capacity. Where feasible, business or manufacturing units may be restructured to facilitate the redeployment of members into roles or teams that better align with their capabilities and the evolving needs of the organization. Furthermore, we are in the process of engaging a specialised agency that will conduct pre-retirement counselling sessions covering financial planning, health and wellness, and post-retirement lifestyle, conduct exit interviews / career-ending interviews with retiring employees, skill re-orientation workshops and a retiree engagement plan, including possible empanelment for advisory or project-based roles.

**LI-5. Details on assessment of value chain partners.**

We are committed to working with our suppliers on this journey of continuous improvement. As on March 31, 2026, 88.6% of the vendors / suppliers have been assessed.

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

During the reporting year, no significant risks / concerns were identified in the assessment of our value chain partners. Nonetheless, Jyothy Labs is committed to ensuring and improving the health and safety of our value chain partners by promptly addressing any health and safety incidents.



**PRINCIPLE 4**

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

**Essential Indicators**

**1. Describe the processes for identifying key stakeholder groups of the entity.**

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

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

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

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

Stakeholder Group	Whether identified as Vulnerable & Marginalised Group (Y/N)	Channel of Communication (Email/SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of Engagement (Annually/ Half yearly/ Quarterly/ Other please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement.
<b>Shareholders</b> 	No	Stock Exchange intimations, Company's Website, Official Press releases, Conference call transcripts, Annual Report, Emails, Newspapers, SMS, Calls, Notice Board, One to one	Quarterly / Annually/ as and when required	Quarterly, half-yearly and annual financial results, General Meeting Notices, Television Commercials, Material information/ changes in the Company, Analyst Meet, Annual General Meetings, Dividend updates, Intimation about transfer of shares/ dividend
<b>Banks, NBFCs and Financial Institutions</b> 	No	Emails, Calls, Letters, One to one, SMS, Net banking	Regularly/ as and when required	Term loan/ working capital facilities, sanction letters/ facility letters
<b>Regulatory / Government authorities</b> 	No	Emails, Filings, Official letters, One to one	Regularly / as and when required	Filing of various returns/ disclosures/ Forms, Replies to notices/ queries, etc.
<b>Vendors/ Suppliers</b> 	No	Calls, Emails, SMS, One to one	Regularly / as and when required	Enquiry about the quality of source products, Sustainability status, Raw material delivery status, routine activities
<b>Employees</b> 	No	Emails, SMS, Letters, - One to one	Monthly / as and when required	Important notifications, Annual appraisals, Medical health programmes, Trainings
<b>Consumers</b> 	No	Press release, Advertisements, Newspapers, Pamphlets, Website, Social media	Regularly	Promotion of Company's brands, Feedback of product quality, Survey before new launch
<b>Community</b> 	Yes	NGOs, CSR implementing agencies	Regularly/ as and when required	Understanding need of the community, Challenges in the society

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

Jyothy Labs has established a strong governance framework to facilitate meaningful consultation between its stakeholders and the Board on economic, environmental, governance and social matters. The Board, through dedicated bodies such as the ESG Committee, the Stakeholders' Relationship Committee and the CSR Committee, directly / indirectly engages with stakeholders to address their concerns and align their interests with the Company's CSR and sustainability agenda. Feedback from various stakeholder groups is regularly shared with the ESG Committee of the Board for review and strategic consideration.

In parallel, the CSR Committee monitors and guides the Company's CSR practices and social initiatives, ensuring they remain responsive to stakeholder expectations. Together, the ESG and CSR Committees play a pivotal role in aligning stakeholder insights with Jyothy Labs' strategic priorities. This structured governance approach reinforces the Company's commitment to sustainability and responsible business conduct.

The Company also conducts an annual shareholder survey to seek feedback on key aspects of investor communication and services, including website usability, statutory intimations, annual reports, AGMs, dividend processes, Registrar & Transfer Agent (RTA) services, and grievance redressal mechanisms. Insights from this survey are reviewed by the Investor Relations team and reported to Senior Management, enabling continuous improvement in shareholder engagement and transparency.

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

Stakeholder consultation is integral to the Company's strategy for identifying and addressing key environmental and social challenges. Several steps are taken to engage with the stakeholders through several mediums, including direct engagement which are provided in the Stakeholder Engagement and Materiality sections of our Annual Report and relevant BRSR disclosures. We have also conducted a sustainable materiality assessment to identify and prioritise sustainability issues across our value chain so that we can focus on the key issues affecting our stakeholders. The feedback and insights obtained through this structured stakeholder engagement assessments are systematically integrated into the company's policies and operations.

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

The Company has established various stakeholder communication and grievance redressal mechanisms through which stakeholders may raise concerns, if any. During the reporting period, no material concerns were specifically reported by vulnerable or marginalised stakeholder groups requiring separate action. The Company remains committed to fostering an inclusive and equitable workplace and business environment.



## PRINCIPLE 5

Businesses should respect and promote human rights

### Essential Indicators

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

Category	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Total (A)	No. of employees/ workers covered (B)	% (B / A)	Total (C)	No. employees/ workers covered (D)	% (D / C)
<b>Employees</b>						
Permanent	2431	2428	100.00%	2446	2446	100.00%
Other than permanent	2709	2709	100.00%	2613	2613	100.00%
<b>Total Employees</b>	<b>5140</b>	<b>5137</b>	<b>99.94%</b>	<b>4918</b>	<b>4918</b>	<b>100.00%</b>
<b>Workers</b>						
Permanent	537	537	100.00%	589	589	100.00%
Other than permanent	2670	2670	100.00%	2830	2830	100.00%
<b>Total Workers</b>	<b>3207</b>	<b>3207</b>	<b>100.00%</b>	<b>3419</b>	<b>3419</b>	<b>100.00%</b>

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

Category	FY 2025-26					FY 2024-25				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
<b>Employees</b>										
Permanent	2431	4	0.16%	2427	99.84%	2446	2	0.08%	2444	99.92%
Male	2259	4	0.18%	2255	99.82%	2286	1	0.04%	2285	99.96%
Female	172	0	0.00%	172	100.00%	160	1	0.62%	159	99.38%
Other than Permanent	2709	1745	64.41%	964	35.59%	2613	780	29.85%	1833	70.15%
Male	2142	1300	60.69%	842	39.31%	2109	597	28.31%	1512	71.69%
Female	567	445	78.48%	122	21.52%	504	183	36.31%	321	63.69%
<b>Workers</b>										
Permanent	537	1	0.19%	536	99.81%	589	1	0.17%	588	98.83%
Male	213	0	0.00%	213	100.00%	257	0	0.00%	257	100.00%
Female	324	1	0.31%	323	99.70%	332	10	0.30%	331	99.70%
Other than Permanent	2670	1596	59.78%	1074	40.22%	2830	1898	67.07%	932	32.93%
Male	1614	1154	71.50%	460	28.50%	1799	1337	74.32%	462	25.68%
Female	1056	442	41.86%	614	58.14%	1031	561	54.41%	470	45.59%

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

#### a. Median remuneration/ wages:

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	5	20,75,000	2	3,59,74,998
Key Managerial Personnel (KMP)	2	2,01,32,494	0	-
Employees other than BoD and KMP*	2255	6,08,508	171	5,91,624
Workers	213	2,51,760	324	2,37,684

**Note:** Ms. M. R. Jyothy, Chairperson and Managing Director of the Company being a Key Managerial Personnel is categorised in the Board of Directors, in reference to the above table.

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

	FY 2025-26	FY 2024-25
Gross wages paid to females as a % of total wages	12.74%	11.52%

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

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

In addition to the above, we have a dedicated toll-free hotline number (022-66892804) for anonymous reporting of issues / concerns around the Code of Ethics & Conduct.

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

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

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

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

	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	Nil	Nil	-	Nil	Nil	-
Discrimination at workplace	Nil	Nil	-	Nil	Nil	-
Child Labour	Nil	Nil	-	Nil	Nil	-
Forced Labour/ Involuntary Labour	Nil	Nil	-	Nil	Nil	-
Wages	Nil	Nil	-	Nil	Nil	-
Other human rights related issues	Nil	Nil	-	Nil	Nil	-

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

	FY 2025-26	FY 2024-25
Total complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	Nil	Nil
Complaints on POSH as a % of female employees / workers	Nil	Nil
Complaints on POSH upheld	Nil	Nil

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

We prioritise equal opportunity and positive action by implementing policies such as Whistle Blower Policy, Anti- Sexual Harassment Policy, Anti-bribery Policy, Equal Opportunity Policy and Business Ethics Policy. Under our Whistle Blower Policy, employee can come forward and help the Company eliminate any malpractices in the system. This policy has vested the rights to the Company Secretary and Compliance Officer of the Company to investigate the complaints and recommend corrective actions. It states that the disclosures of wrongful conduct are submitted on a confidential basis or anonymously.

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

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

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

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

**10. Assessments for the year:**

	% of your plants and offices that were assessed (by the 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	-

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

Assessments across plants and offices did not reveal any significant risks or concerns requiring corrective action. The Company maintains a zero-tolerance approach towards violations of human rights, supported by its Human Rights Policy, Code of Conduct, ICC (under the POSH Act, 2013), and Whistle-blower Mechanism. Responses received from all plants and offices are tracked centrally, and periodic follow-ups are undertaken

to ensure continued compliance and timely identification of any emerging concerns. Awareness sessions on POSH, the Code of Conduct, and human rights are conducted at regular intervals.

**LEADERSHIP INDICATORS**

**LI-1. Details of a business process being modified / introduced as a result of addressing human right grievances/complaints.**

Jyothy Labs has always on a going concern basis focused on strengthening its business process through which we assess and improve our ability to respond to any human rights related issues. Therefore, we have not encountered any concern requiring a change in our business process because of addressing human rights grievances or complaints.

**LI-2. Details of the scope and coverage of any human rights’ due diligence conducted.**

To ensure protection of human rights, we have in place a robust system of due diligence, continuous monitoring and grievance redressal across our operations and supply chain. The scope and coverage include:

- to identify and assess any actual or potential non-compliance related to human rights and take necessary action as applicable.
- Whistle-blower and Protection Policy, POSH Policy and Supplier Code of Conduct. We actively encourage stakeholders to raise any concerns or complaints related to human rights issues, and we address the grievances promptly and appropriately.
- Our grievance redressal committee in manufacturing units addresses all issues as appropriate.
- Our service agreements executed with vendor partners and extended third party workforce in order to ensure that they adhere to the human rights principles.

By implementing these measures, we strive to maintain the highest ethical standards and uphold human rights across our entire value chain.

**LI-3. Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Right of persons with Disability Act, 2016?**

We recognise the importance of meeting the requirements of the Right of Persons with Disability Act, 2016 and are taking proactive steps to support the needs of individuals with disabilities. Our Company has implemented various measures to provide disabled-accessible infrastructure.

**LI-4. Details on assessment of value chain partners**

Category	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	88.6%
Discrimination at workplace	88.6%
Child Labour	88.6%
Forced Labour/Involuntary Labour	88.6%
Wages	88.6%
Others – please specify	-

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

During the reporting period, no significant risks / concerns were identified in the assessment of our value chain partners.

We believe that by promoting and respecting human rights, we can build a more sustainable and equitable future for all stakeholders. We will continue to prioritize working with our partners to create a positive change.



## PRINCIPLE 6

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

### Essential Indicators

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

Parameter	FY (2025-26) In MJ	FY (2024-25) In MJ
<b>From renewable sources</b>		
Total electricity consumption (A)	56,16,200	60,35,599
Total fuel consumption (B)	6,65,60,803	12,03,23,845
Energy consumption through other sources (C)	-	-
Total energy consumed from renewable sources (A+B+C)	7,21,77,003	12,63,59,444
<b>From non-renewable sources</b>		
Total electricity consumption (D)	8,75,07,396	8,86,62,777
Total fuel consumption (E)	3,85,46,643	3,19,73,162
Energy consumption through other sources (F)	-	-
Total energy consumed from non-renewable sources (D+E+F)	12,60,54,038	12,06,35,939
Total energy consumed (A+B+C+D+E+F)	19,82,31,041	24,69,95,383
Energy intensity per rupee of turnover (Total energy consumption/ Revenue from operations) [MJ/₹]	0.007	0.008
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed/ Revenue from operations adjusted for PPP)	0.1369	0.1774
Energy intensity in terms of physical output <sup>#</sup>	550.93	722.79

<sup>#</sup> The intensity in terms of physical output excludes the laundry business as the same is service oriented and there is no physical output. Energy conversion and emission factors are used as per the UN's Intergovernmental Panel on Climate Change (IPCC) and the UK Department for Environment, Food & Rural Affairs (DEFRA).

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

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

#### Notes:

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

The Company has renovated its office space and introduced sensor-based lighting systems. These technologies automatically adjust lighting based on occupancy, thereby reducing electricity consumption and improving energy efficiency. This initiative contributes to lowering carbon footprint and aligns with commitment to sustainable resource use. The Company has also installed motion sensors, LED lighting, and BLDC fans across facilities, and the Company has taken steps for optimization of natural lighting in manufacturing units.

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

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

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

Parameter	FY (2025-26)*	FY (2024-25)
Water withdrawal by source (in kilolitres)		
(i) Surface water	9,016	9,436
(ii) Groundwater	2,02,261	2,19,686
(iii) Third party water	43,990	54,758
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	2,55,267	2,83,880
Total volume of water consumption (in kilolitres)	2,42,428	2,28,584
Water intensity per rupee of turnover (Total water consumed / Revenue from operations) (L/₹)	0.00823	0.00803
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption/ Revenue from operations adjusted for PPP)	0.000167	0.000164
Water intensity in terms of physical output#	0.674	0.669

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

\* Ahmedabad fabric spa is not operational w.e.f. May, 2025.

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

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

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

The Company has adopted water-efficient infrastructure through low-flow fixtures, automated sensors, timers, and leakage-prevention systems, thereby reducing water consumption, optimizing energy use, and ensuring responsible resource management in line with sustainability commitments. The Company also adopted digital and IoT-based real-time water consumption monitoring systems and strengthened rainwater harvesting infrastructure and conducted water management awareness campaigns.

**4. Provide the following details relating to water discharged:**

Parameter	FY (2025-26)	FY (2024-25)
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	2,749	44,319
	Primary ETP treatment and sent to railways	Primary ETP treatment and sent to railways
(v) Others		
- No treatment	-	-
- With treatment – please specify level of treatment	10,090	10,977
	Tertiary treatment	Tertiary treatment
<b>Total water discharged (in kilolitres)</b>	<b>12,839</b>	<b>55,296</b>

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

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

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

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

Currently, the Company has also implemented the Zero Liquid Discharge (ZLD) mechanism in 12 of its plants. However, the Company's goal is to implement ZLD in all its plants wherever feasible. Furthermore, the Company is proud to state that it has already started reusing treated water for various purposes, such as gardening, green area redevelopment, and washroom usage. This demonstrates the Company's commitment to sustainable practices and maximizing the efficient use of water resources throughout its operations.

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

Parameter	Unit	FY (2025-26)	FY (2024-25)
Nox	µg/m <sup>3</sup>	19.95	20.55
Sox	µg/m <sup>3</sup>	11.94	12.08
Particulate matter (PM)	µg/m <sup>3</sup>	35.52	35.63
Persistent organic pollutants (POP)	-	-	-
Volatile organic compounds (VOC)	-	-	-
Hazardous air pollutants (HAP)	-	-	-
Others (CO <sub>2</sub> )	-	-	-

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

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

**Notes:**

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

**7. Provide details of Green House Gas Emissions (Scope 1 and Scope 2 emissions) & its intensity, in the following format:**

Parameter	Unit	FY (2025-26)	FY (2024-25)
Total Scope 1 emissions	TCo <sub>2</sub> e	10,908	16,289
Total Scope 2 emissions	TCo <sub>2</sub> e	17,501	17,486
Total Scope 1 and Scope 2 emissions intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	TCo <sub>2</sub> e/Lakhs ₹	0.098	0.118
Total Scope 1 and Scope 2 emissions intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	TCo <sub>2</sub> e/Lakhs ₹	1.993	2.426
Total Scope 1 and Scope 2 emission intensity in terms of physical output <sup>#</sup>	TCo <sub>2</sub> e/ Tonnes	0.079	0.099

*\*The intensity in terms of physical output excludes the laundry business as the same is service oriented and there is no physical output. Energy conversion and emission factors are used as per the UN's Intergovernmental Panel on Climate Change (IPCC) and the UK Department for Environment, Food & Rural Affairs (DEFRA).*

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

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

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

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

In this connection, our tree plantation drive received formal appreciation from the Assam Pollution Control Board, reinforcing our commitment to ecological restoration and regulatory collaboration.



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

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

### 1. Renewable Energy:

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

### 2. Energy Management:

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

### 3. Emission Reduction:

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

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

Parameter	FY (2025-26)	FY (2024-25)
<b>Total Waste generated (in metric tonnes)</b>		
Plastic waste (A)	881	759
E-waste (B)	5	5
Bio-medical waste (C)	0.19	0.17
Construction and demolition waste (D)	0	0
Battery waste (E)	0.60	0.05
Radioactive waste (F)	0	0
Other hazardous waste - Empty Drums (G)	322	263
Other non-hazardous waste (H)	1,587	981
<b>Total (A+B + C + D + E + F + G + H)</b>	<b>2,796</b>	<b>2008</b>
Waste intensity per rupee of turnover (total waste generated/ revenue from operations) Metric tonnes/ Lakhs ₹	0.00949	0.00705
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (total waste generated/ revenue from operations adjusted for PPP) Metric tonnes/ Lakhs ₹ (adjusted to PPP)	0.193	0.144
Waste intensity in terms of physical output <sup>#</sup> Metric tonnes/ tonnes	0.008	0.006

Parameter	FY (2025-26)	FY (2024-25)
<b>For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)</b>		
<b>Category of waste</b>		
(i) Recycled	2,074	799
(ii) Re-used	241	0
(iii) Other recovery operations	408	997
<b>Total</b>	<b>2,723</b>	<b>1,796</b>
<b>For each category of waste generated, total waste disposed off by nature of disposal method (in metric tonnes)</b>		
<b>Category of waste</b>		
(i) Incineration	36	43
(ii) Landfilling	5	11
(iii) Other disposal operations	95	215
<b>Total</b>	<b>136</b>	<b>269</b>

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

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

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

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

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

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

The Company handles, segregates, stores, transports and disposes off hazardous waste in compliance with applicable regulatory requirements and industry best practices. The hazardous waste is disposed of in an environmentally responsible manner through authorized vendors for recycling, as stipulated by regulations. In this connection, the Company conducted training on safe and compliant waste disposal practices across the value chain partners and concerned departments.

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

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

S. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval/ clearance being complied with? (Y/N)
Not Applicable			

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

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (yes/no)	Results communicated in public domain (Yes/ no)	Relevant web link
EIA was not applicable during the reporting period.					

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

**13. Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment Protection Act and Rules thereunder**

Yes

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

**LEADERSHIP INDICATORS**

**LI-1. Water withdrawal, consumption, and discharge in areas of water stress (in kilolitres):**

(i) **Name of the area:** Jammu, Kalingamalai, Karaikal, Mehboob Nagar, Pithampur, Pondicherry, Silvassa EDS and Silvassa Unit 2, Uttarakhand Unit 1 & 2, Bangalore Fabric Spa, Ahmedabad Fabric Spa, Hyderabad Fabric Spa.

(ii) **Nature of operations:**

Manufacturing

(iii) **Water withdrawal, consumption, and discharge in the following format:**

Parameter	FY 2025-26	FY 2024-25
<b>Water withdrawal by source (in kilolitres)</b>		
i. Surface water	7,766	8,261
ii. Groundwater (in kilolitres)	1,65,458	2,01,911
iii. Third party water	39,215	50,923
iv. Seawater / desalinated water	0	0
v. Others	0	0
Total volume of water withdrawal (in kilolitres)	2,12,439	2,61,095
Total volume of water consumption (in kilolitres)	2,09,690	2,16,143
Water intensity per rupee of turnover (Water consumed, KL / turnover in rupees Lakhs)	0	0
Water intensity (optional) – the relevant metric may be selected by the entity	0	0
Water discharge by destination and level of treatment (in kilolitres)	0	0
i. To Surface water	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0

Parameter	FY 2025-26	FY 2024-25
ii. To Ground water	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
iii. To Seawater	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
iv. Sent to Third parties	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	2,749	44,319
v. Others	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	632
<b>Total water discharged (in kilolitres)</b>	<b>2,749</b>	<b>44,951</b>

**Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency (yes / no) If yes, name of the external agency.**

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

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

Parameter	Unit	Period
Total Scope 3 emissions in scope of Net Zero ambition		
Total Scope 3 emissions inclusive of indirect consumer use		Not Quantified
Total Scope 3 emissions per rupee of turnover		

**Note :** The Company recognises the importance of measuring Scope 3 emissions as part of its broader climate action commitment. The assessment is currently under progress, and we are in the process of mapping relevant value chain categories, building internal capabilities, and developing a structured framework for data collection and verification. The Company intends to disclose Scope 3 emissions and their intensity in the subsequent reporting cycles.

**Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency (yes / no) If yes, name of the external agency.**

No.

**LI-3. With respect to the ecologically sensitive areas reported at 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.**

Jyothy Labs Limited has no operations/offices in/around ecologically sensitive areas where environmental approvals/clearances are required.

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

Sr. No	Initiatives Undertaken	Details of the initiatives	Outcome of the initiatives
1	Energy efficiency improvements through technology and process optimization	The Company has implemented multiple energy efficiency initiatives across manufacturing units, including replacement of conventional electrical equipment with energy-efficient alternatives such as BLDC fans, optimized lighting systems, and high-volume low-speed (HVLS) fans. Additionally, interventions such as installation of energy-efficient motors (e.g., IE3 motors), optimization of conveyor operations, compressed air system improvements, pressure optimization in compressors, and VFD installations have been undertaken. These initiatives focus on reducing idle running, improving system design, and enhancing overall operational efficiency.	These measures have resulted in reduction in specific energy consumption and overall energy usage, with several projects. The initiatives have also contributed to improved operational efficiency and optimized energy performance across manufacturing operations.
2	Process optimization and Digitalization	Upgradation of systems such as ETP/STP to automated operations and process-level modifications (e.g., conveyor automation, pick-and-place optimization) to improve operational efficiency.	Automation and process optimization have resulted in reduced manual intervention and improved consistency. Additional benefits include reduced risk of operational inefficiencies and improved compliance with environmental norms.
3	Fuel Switching and Electrification (Low-Carbon Transition)	Introduction of electric forklifts in place of diesel-operated equipment to reduce fossil fuel dependency and improve workplace air quality.	This transition has led to reduction in diesel consumption and associated emissions, contributing to lower carbon footprint and improved occupational health conditions within facilities.
4	Green infrastructure and daylight utilization	Installation of polycarbonate sheets and daylight-enhancing infrastructure to maximize natural lighting within facilities and reduce dependence on artificial lighting.	This has contributed to reduced electricity consumption during daytime operations and improved workplace conditions.
5	Continuous improvement and site-level innovation	The Company encourages site-level teams (engineering, maintenance, and HSE) to identify and implement localized sustainability initiatives based on operational needs and efficiency opportunities.	This decentralized approach has enabled continuous identification of improvement opportunities, fostering a culture of sustainability and operational excellence across units.

Sr. No	Initiatives Undertaken	Details of the initiatives	Outcome of the initiatives
6	Reverse Osmosis (RO) reject water reuse	Recovery and reuse of RO reject water for applications such as cleaning, gardening, and process usage.	Significant reduction in water wastage and groundwater extraction. In select locations, measurable savings in kilolitres per day have been observed.
7	Automated water control systems	Installation of float valves, level sensors, and auto cut-off systems in borewells and storage tanks to prevent overflow and optimize water usage.	Elimination of manual intervention and reduction in water wastage due to overflow. Supports compliance with water extraction norms.
8	Rainwater harvesting and groundwater recharge	Installation of rainwater harvesting systems, including recharge pits and injection wells, to capture rainwater and replenish groundwater levels.	Contributes to groundwater recharge, reduction in surface runoff, and improved long-term water sustainability.

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

The Company has established an integrated Business Continuity and Disaster Management system to safeguard its operations against unforeseen disruptions. This system focuses on ensuring operational stability through structured risk identification, mitigation planning, and rapid response mechanisms. It encompasses key functions including manufacturing, supply chain, information technology, and workforce safety. Periodic risk assessments, scenario testing, and emergency response drills are undertaken to enhance preparedness. The framework also includes robust data protection and recovery protocols. Oversight is provided by the Risk Management Committee, which regularly reviews and updates the approach to address emerging risks and maintain business resilience.

**LI-6. Disclose any significant adverse impact on the environment arising from the value chain of the entity. What mitigation or adaptation measures have been taken by entity in this regard?**

Jyothy Labs recognizes the potential environmental risks associated with its value chain and to proactively tackle it, we have set specific sustainability targets, serving as our strategy to deliver consistent competitive performance and create long term value for our stakeholders. Our plan to progress towards eradicating negative impact on the environment has always been on priority. There was no adverse impact reported in the FY 2025-26 from any value chain partners during the assessment conducted.

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

As on March 31, 2026, 88.6% of the value chain partners (by value of business done), including suppliers, vendors and distributors, were covered under environmental risk assessment through a structured questionnaire-based survey conducted by the Company.

**LI-8. How many Green Credits have been generated?**

- Green Credits generated or procured by the entity: At present, Jyothy Labs has not formalized a procedure for generating Green Credits within its operational framework. The Company is actively reviewing the methodology and regulatory guidance issued by the Ministry of Environment, Forest and Climate Change, including the recently notified Green Credit Rules, 2023. While no Green Credits have been generated or procured to date, Jyothy Labs reaffirms its commitment to environmental stewardship and considers the Green Credit mechanism a valuable opportunity to deepen the integration of sustainability into its operational strategy.
- Green Credits generated or procured by top ten value chain partners (in terms of value of purchases and sales respectively): Not available



## PRINCIPLE 7

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

### Essential Indicators

**1. a. Number of affiliations with trade and industry chambers/ associations:**

We are affiliated with 5 (five) trade and industry chambers/associations

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

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	Federation of Indian Chambers of Commerce and Industry (FICCI)	National
2	Confederation of Indian Industry (CII)	National
3	Basic Chemicals, Cosmetics & Dyes Export Promotion Council (CHEMEXCIL)	National
4	The Advertising Standards Council of India (ASCI)	National
5	Home Insect Control Association (HICA)	National

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

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

### LEADERSHIP INDICATORS

S. No	Public policy advocated	Method resort for such advocacy	Whether the information is available in public domain? (Yes / No)	Frequency of review by board (Annually / Half yearly / Quarterly / Others -please specify)	Web Link, if available
1	We participate in multi-stakeholder engagements and public consultations, whenever relevant. Engagement with Government departments and regulatory bodies is undertaken exclusively by authorised representatives, primarily through trade and industry associations, to proactively address regulatory changes, provide suggestions, and discuss matters relevant to the FMCG sector.	Through industry bodies	No	Event based	NA



## PRINCIPLE 8

Businesses should promote inclusive growth and equitable development

### Essential Indicators

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

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

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

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

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

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

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

	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/ small producers	26.45%	29.21%
Directly from within India	99.19%	99.00%

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

	FY 2025-26	FY 2024-25
Rural	19.19%	12.40%
Semi-Urban	0.21%	0.61%
Urban	36.96%	41.10%
Metropolitan	43.64%	45.92%

**LEADERSHIP INDICATORS**

**LI-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. No assessments were undertaken or necessitated during the reporting period.

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

S. No	State	Aspirational District	Amount spent (INR)
Not Applicable			

**LI-3.a. Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalised / vulnerable groups (yes/no)?**

No.

**LI-3.b. From which marginalised / vulnerable groups do you procure?**

Not applicable

**LI-3.c. What percentage of total procurement (by value) does it constitute?**

Not applicable

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

Not applicable

**LI-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

**LI-6. Details of beneficiaries of CSR Projects**

S. No	CSR project	No. of persons benefitted from CSR projects	% of beneficiaries from vulnerable and marginalised groups
Not Applicable			



## PRINCIPLE 9

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

**Nil**

Data breaches

**Nil**

Product recalls with respect to safety issues

**Nil**

Consumer complaints on data privacy, cyber security, restrictive trade practices, unfair trade practices

**100%**

Products labelling on environmental and social parameters

### Essential Indicators

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

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

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

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

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

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

	FY 2025-26			Remarks	FY 2024-25			Remarks
	Received during the year	Pending resolution at end of year			Received during the year	Pending resolution at end of year		
Data privacy	Nil	Nil	-	-	Nil	Nil	-	-
Advertising	Nil	Nil	-	-	Nil	Nil	-	-
Cyber-security	Nil	Nil	-	-	Nil	Nil	-	-
Delivery of essential services	Nil	Nil	-	-	Nil	Nil	-	-
Restrictive Trade Practices	Nil	Nil	-	-	Nil	Nil	-	-
Unfair Trade Practices	Nil	Nil	-	-	Nil	Nil	-	-
Other	Nil	Nil	-	-	Nil	Nil	-	-

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

	Number	Reasons for recall
Voluntary recalls	Nil	N/A
Forced recalls	Nil	N/A

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

Yes, the Company has in place an Information Security Policy and Risk Management Policy which is being administered by the Information Technology department of the Company. Also, regular trainings are conducted for all the employees/ workers on cyber security and data privacy.

The Information Security Policy can be accessed at the following link:

<https://www.jyothylabs.com/wp-content/uploads/2023/06/Information-Security-Policy-1.pdf>

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

Not applicable as no such incidents were reported.

**7. Provide the following information relating to data breaches:**

**a. Number of instances of data breaches:**

NIL

**b. Percentage of data breaches involving personally identifiable information of customers:**

NIL

**c. Impact, if any, of the data breaches:**

NIL

## LEADERSHIP INDICATORS

### **LI-1. Channels / Platforms where information on products and services of the entity can be accessed (provide weblink, if available)**

Information regarding all products and services is available in the 'Brand' section of our website:  
<https://www.jyothy.com/products/>

Consumers can also reach out to us via one of the following modes:

- Toll free number : +18001032992
- Email id- [customercare@jyothy.com](mailto:customercare@jyothy.com) / [secretarial@jyothy.com](mailto:secretarial@jyothy.com)
- Address : Ujala House, Ram Krishna Mandir Road, Kondivita, Andheri (East), Mumbai – 400 059.

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

Jyothy Labs Limited recognizes the importance of educating and thereby empowering consumers to make informed and responsible choices. The following initiatives have been undertaken to promote safe and responsible usage of our products and services:

- Clear product labelling: Our product packaging includes detailed usage instructions, safety precautions on the products and disposal guidance, where relevant. Further, where relevant, information is provided in multiple languages to ensure accessibility across consumer segments.
- Awareness on Disposal: We have incorporated recycling guidance symbol and 'Do not litter' symbol on all our product packaging which we believe, will serve purpose to remind all our consumers to dispose the package responsibly after usage.
- Grievance redressal and feedback channels: A dedicated toll-free helpline, email support, and with few products having QR-code-enabled information available on product packaging, making the consumers aware of the product material and facilitating customer feedback.

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

We do not deal with any essential services and hence it doesn't apply to Jyothy Labs.

### **LI-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.**

Jyothy Labs Limited, provides product information that goes beyond statutory requirements to ensure consumers are well informed and empowered to make responsible choices. Accordingly, every product packaging will contain a QR code/microsite for the consumers to access and know more about the product. Examples include:

- Usage instructions and / tips (as relevant): Clear guidance on optimal use of fabric detergents, dishwash liquids, and household insecticide products to maximize effectiveness and safety.
- Sustainability messaging: Voluntary inclusion of ecofriendly disposal instructions (e.g., disposal guidance symbol, water conservation symbol).
- Consumer care details: Dedicated tollfree helpline numbers and dedicated email id for easy access to grievance redressal and product support.
- Awareness icons and messages: Voluntary display of 'do not litter' symbol, judicious use of water symbol, access to Dedicated Brand Sustainability pages.

## INDEPENDENT PRACTITIONERS' LIMITED ASSURANCE REPORT

To  
The Board of Directors  
**Jyothy Labs Limited ("JLL")**

Jyothy Labs Limited (hereinafter referred to as "JLL") engaged M/s Rathi & Associates, Practicing Company Secretaries, Mumbai (hereinafter referred to as "R&A") to conduct independent external assurance of non-financial information (Essential Indicators) disclosed in JLL's Business Responsibility and Sustainability Report (hereinafter referred to as "the BRSR") for the period April 01, 2025 to March 31, 2026.

The BRSR is based on the National Guidelines on Responsible Business Conduct (NGRBC), Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements), SEBI Circular No. SEBI/HO/CFD/CMD-2/P/CIR/2021/562 dated May 10, 2021 read with Guidance note for BRSR format issued by SEBI pertaining to Business Responsibility and Sustainability Reporting by listed entities. This assurance statement applies to the related information included within the scope of work described below.

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

### Management's Responsibility

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

### Scope and Boundary

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

In particular, the assurance engagement included the review of:

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

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

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

The assurance activities were carried out together with a desk review during the period from 27th April, 2026 to 29th April, 2026, verification activities were performed at JLL's Registered Office at Ujala House, Ram Krishna Mandir Road, Kondivita, Andheri (East), Mumbai – 400 059.

### **Limitations**

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

### **Our Responsibility**

R&A's responsibility in relation to this engagement is to perform a limited level of BRSR assurance and to express a conclusion based on the work performed. Our engagement did not include an assessment of the adequacy or the effectiveness of JLL's strategy, management of ESG-related issues or the sufficiency of the Report against BRSR reporting principles, other than those mentioned in the scope of the assurance. R&A's responsibility regarding this verification is in reference to the agreed scope of work, which includes non-financial quantitative and qualitative information (KPIs) disclosed by JLL. Reporting Organization is responsible for archiving the related data for a reasonable time period. The intended users of this assurance statement are the management of JLL. The data is verified on a sample basis, the responsibility for the authenticity of data lies with the reporting organization. Reporting Organization is responsible for archiving the related data for a reasonable time period. R&A expressly disclaims any liability or co-responsibility;

- 1) for any decision a person or entity would make based on this assurance statement, and
- 2) for any damages in case of erroneous data being reported. This assurance engagement is based on the assumption that the data and information provided to R&A by JLL are complete and true.

### **Verification Methodology**

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

- i. R&A examined and reviewed the documents, data and other information made available by JLL for non-financial Essential Indicators (non-financial disclosures);
- ii. R&A conducted interview with key representatives of JLL;
- iii. R&A through inquiries, obtained an understanding of the Company's control environment, processes and information systems relevant to the preparation of the information covered by limited assurance, but did not evaluate the design of particular control activities, obtain evidence about their implementation or test their operating effectiveness;
- iv. R&A evaluated the overall presentation of the information covered by limited assurance to determine whether it is consistent with the criteria and in line with our overall knowledge of, and experience with, the Company's occupational health and safety
- v. R&A reviewed the adherence to reporting requirements of "BRSR Framework";

### **Limited Assurance Conclusion**

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

**Report complies with the below requirements:**

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

For **RATHI & ASSOCIATES**  
COMPANY SECRETARIES

Sd/-

**HIMANSHU S. KAMDAR**

PARTNER

M. NO.: F5171

COP NO. 3030

UDIN: F005171H000269457

P. R. Certificate No: 6391/2025

Date: May 04, 2026

Place: Mumbai

**ANNEXURE-I**
**Identified Sustainability Indicators**

Sl. No.	BRSR Indicator Reference	Description of Indicator
1.	Section A - 20a	Employees and workers (including differently abled)
2.	Section A - 20b	Differently abled Employees and workers
3.	Section A - 21	Participation/Inclusion/Representation of women
4.	Section A - 22	Turnover rate for permanent employees and workers
5.	Section A - 25	Overview of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct
6.	Section C - Principle 1 - E1	Percentage coverage by training and awareness programmes on any of the Principles during the Financial Year
7.	Section C - Principle 1 - E6	Details of complaints with regard to conflict of interest
8.	Section C - Principle 2 - E2(b)	What percentage of inputs were sourced sustainably?
9.	Section C - Principle 3 - E1	Details of measures for the well-being of employees and workers
10.	Section C - Principle 3 - E2	Details of retirement benefits for Current Financial Year (excluding amounts deducted and deposited with the authority)
11.	Section C - Principle 3 - E5	Return to work and Retention rates of permanent employees and workers that took parental leave
12.	Section C - Principle 3 - E7	Membership of employees and worker in association(s) or Unions recognised by the listed entity
13.	Section C - Principle 3 - E8	Details of training given to employees and workers
14.	Section C - Principle 3 - E9	Details of performance and career development reviews of employees and workers
15.	Section C - Principle 3 - E11	Details of safety related incidents
16.	Section C - Principle 3 - E13	Number of Complaints on working conditions & Health safety made by employees and workers
17.	Section C - Principle 3 - E14	Assessments for the year (Health and safety practices, Working Conditions)
18.	Section C - Principle 5 - E1	Number of Employees and workers who have been provided training on human rights issues and policies of the entity
19.	Section C - Principle 5 - E2	Details of minimum wages paid to employees and workers
20.	Section C - Principle 5 - E3	Details of remuneration/salary/wages
21.	Section C - Principle 5 - E6	Number of Complaints on (Sexual Harassment, Discrimination at workplace, Child Labour, Forced Labour/Involuntary Labour, Wages and Other human rights related issues) made by employees and workers
22.	Section C - Principle 5 - E10	Percentage of your plants and offices that were assessed (by entity or statutory authorities or third parties) on Sexual Harassment, Discrimination at workplace, Child Labour, Forced Labour/Involuntary Labour, Wages and Other human rights related issues.
23.	Section C - Principle 6 - E1	Details of total energy consumption (in Joules or multiples) and energy intensity
24.	Section C - Principle 6 - E3	Details of disclosures related to water withdrawal by source (in Kilo litres)
25.	Section C - Principle 6 - E5	Details of implementation of mechanism for Zero Liquid discharge
26.	Section C - Principle 6 - E6	Details of air emissions (other than GHG emissions)
27.	Section C - Principle 6 - E8	Details of project/s related to reducing Green House Gas emissions
28.	Section C - Principle 8 - E2	Information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by entity
29.	Section C - Principle 9 - E3	Number of consumer complaints in respect of Data Privacy, Advertising, Cyber-Security, Delivery of essential services, Restrictive Trade Practices, Unfair Trade Practices, Others