JBM Auto Limited
Plot No. 133, Sector 24,
Faridabad - 121 005 (Haryana)
T : +91 - 129-4090200
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W : www.jbmgroup.com
E : secretarial.jbma@jbmgroup.com

JBM Group
Our milestones are touchstones

JBMA/SEC/2026-27/34 **25th August, 2026**

Listing Department

BSE Limited	**The National Stock Exchange of India Ltd.**
Phiroze Jeejeebhoy Tower,	Exchange Plaza, Plot No. C/1, G Block,
Dalal Street,	Bandra Kurla Complex, Bandra (E)
Mumbai - 400001	Mumbai – 400051
Scrip Code: 532605	**Symbol: JBMA**

Sub: Submission of Business Responsibility and Sustainability Report for the Financial Year 2025-26

Dear Sir/ Madam,

Pursuant to the provisions of Regulation 34(2)(f) and 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are submitting herewith the Business Responsibility and Sustainability Report of the Company for the Financial Year 2025-26.

The Business Responsibility and Sustainability Report is also available on the website of the Company i.e. https://www.jbmbuses.com/jbm-auto-ltd/brsr-reports/

Kindly take the above submissions to your records.

Thanking you,

Yours faithfully,

For **JBM Auto Limited**

Sanjeev Kumar
Digitally signed by Sanjeev Kumar
Date: 2026.08.25 21:32:16 +05'30'

Sanjeev Kumar
Company Secretary
& Compliance Officer
M No. A18087

Encl.: As above

Business Responsibility & Sustainability Reporting

Annexure VII

(Business Responsibility and Sustainability Reporting (BRSR) is the practice of companies disclosing information about their environmental, social, and governance (ESG) performance. It goes beyond financial reporting to provide stakeholders with a comprehensive view of a company's non-financial impacts and contributions to sustainable development. BRSR covers topics such as environmental impact, social responsibility, and governance practices, aiming to promote transparency and accountability.)

SECTION A: GENERAL DISCLOSURES

I. DETAILS OF THE LISTED ENTITY

Sr. No.	Particulars	FY 2025-2026
1	Corporate Identity Number (CIN) of the Listed Entity	L74899HR1996PLC123264
2	Name of the Listed Entity	JBM Auto Ltd.
3	Year of incorporation	5th November, 1996
4	Registered office address	Plot no. 133, Sector 24, Faridabad - 121005
5	Corporate address	Plot No. 9, Institutional Area, Sector-44, Gurugram- 122003, Haryana
6	E-mail	secretarial.jbma@jbmgroup.com
7	Telephone	91-129 4090200
8	Website	https://www.jbmbuses.com/jbm-auto-ltd/
9	Financial year for which reporting is being done	1st April 2025 – 31st March 2026
10	Name of the Stock Exchange(s) where shares are listed	National Stock Exchange of India Limited (NSE) and Bombay Stock Exchange Limited (BSE)
11	Paid-up Capital	₹ 23,64,94,264/-
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Name: Mr. Sanjeev Kumar Designation: Company Secretary & Compliance Officer Telephone: +91 129 4090200 Email ID: sanjeev.kumar@jbmgroup.com
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)	Disclosures made in this report are on a Consolidated basis for JBM Auto and its subsidiaries*
14	Name of assurance provider	Vinay and Keshava LLP
15	Type of assurance obtained	Limited Assurance

***Note:** Comparability of certain FY 2025-26 data and quantitative disclosures with the corresponding FY 2024-25 figures may be limited due to changes in the reporting boundary adopted during FY 2025-26 to comply with assurance audit requirements applicable to the Company for the first time. Accordingly, any period-on-period analysis should be undertaken in the context of these boundary changes. The FY 2025-26 reporting scope has been aligned with the Company's consolidated financial reporting framework and includes only consolidated subsidiaries, while joint venture entities have been excluded from the reporting boundary.

II. PRODUCTS/SERVICES

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

Sr. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Auto Components Systems	Business for manufacturing of Automobile Parts for Passenger Vehicles, Commercial Vehicles, and Farm Equipment etc.	56.57%
2	OEM	Manufacturing of Electric Buses	37.90%
3	Tool Room	Manufacturing of Tools, Dies & Molds	5.53%

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

Sr. No.	Product/Service	NIC Code	% of total Turnover Contributed
1	Sheet Metal Components and Systems for Automobiles	25910	56.57%
2	Electric Buses	29109	37.90%
3	Tools, Dies & Moulds	28221	5.53%

III. OPERATIONS

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

Location	Number of plants/ depots	Number of offices	Total
National	21	1	22
International	0	0	0

*Total locations include: 3 working Depots, 18 Plants and 1 Offices (Registered office and Faridabad plant located in same premises and using common facility. The count for the plant has been included in 22 locations).This Financial Year we have considered only subsidiaries companies whose financials have been consolidated to meet the assurance requirements.

19. Markets served by the entity:

a. Number of locations

Locations	Number*
National (No. of States)	21
International (No. of Countries)	9

*Note :

National: The company operates across various states in India through its offices, dealers, and website.

International: The company has a presence in multiple countries through exports, subsidiaries, joint ventures, sales offices, or direct operations.

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

0.32%

c. A brief on types of customers

For Auto Components, Tools, and Dies, the Company's primary customers include Original Equipment Manufacturers (OEMs) across segments such as passenger vehicles, commercial vehicles, farm equipment, and Tier-1 auto component manufacturers, among others.

For our OEM divisions, the key clientele comprises State Transport Undertakings, the aviation sector, ground handling companies, various aggregators and operators, the defence sector, Fortune 500 companies, and other leading corporates across the country.

IV. EMPLOYEES

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
EMPLOYEES						
1	Permanent (D)	2,437	2,376	97.50%	61	2.50%
2	Other than Permanent (E)	0	0	0%	0	0%
3	**Total employees (D + E)**	**2,437**	**2,376**	**97.50%**	**61**	**2.50%**

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
WORKERS						
4	Permanent (F)	551	551	100%	0	0%
5	Other than Permanent (G)	9,008	8,607	95.55%	401	4.45%
6	**Total workers (F + G)**	**9,559**	**9,158**	**95.80%**	**401**	**4.20%**

b. Differently abled Employees and workers:

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
DIFFERENTLY ABLED EMPLOYEES						
1	Permanent (D)	2	2	100%	0	0%
2	Other than Permanent (E)	0	0	0%	0	0%
3	**Total differently abled employees (D + E)**	**2**	**2**	**100%**	**0**	**0%**
DIFFERENTLY ABLED WORKERS						
4	Permanent (F)	1	0	0%	1	100%
5	Other than Permanent (E)	2	2	100%	0	0%
6	**Total differently abled workers (F + G)**	**3**	**2**	**66.67%**	**1**	**33.33%**

21. Participation/Inclusion/Representation of women

Particular	Total (A)	No. and percentage of Females	
		No. (B)	% (B/A)
Board of Directors	6	1	16.67%
Key Management Personnel*	4	0	0%

*Total KMP includes the Managing Director and Whole-Time Directors.

22. Turnover rate for permanent employees and workers

Particular	FY 2025-26* (Turnover rate in current FY)			FY 2024-25 (Turnover rate in previous FY)			FY 2023-24 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	19.82%	11.32%	19.63%	21.94%	24.74%	21.99%	16.60%	0.55%	16.77%
Permanent Workers	9.70%	0%	9.70%	6.35%	0.00%	6.34%	16.00%	0.00%	16.00%

*Certain FY 2025-26 data and quantitative disclosures may not be directly comparable with corresponding FY 2024-25 figures, as the reporting boundary was revised during FY 2025-26 to address assurance audit requirements that became applicable to the Company for the first time. Accordingly, year-on-year comparisons should be interpreted in light of these changes.

HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES (INCLUDING JOINT VENTURES)

23. (a) Names of holding/subsidiary/associate companies/joint ventures

Sr. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business responsibility initiatives of the listed entity? (Yes/No)
1	JBM Electric Vehicles Private Limited	Subsidiary	85%	Yes
2	Indo Toolings Private Limited	Subsidiary	100%	Yes
3	MH Ecolife Emobility Private Limited#	Subsidiary	100%	Yes
4	JBM EV Ventures Private Limited	Subsidiary	100%	Yes
5	Ecolife Green One Mobility Private Limited	Subsidiary	100%	Yes
6	JBM EV Technologies Private Limited	Subsidiary	100%	Yes

Sr. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business responsibility initiatives of the listed entity? (Yes/No)
7	VT Emobility Private Limited	Subsidiary	99%	Yes
8	JBM Ogihara Die Tech Private Limited	Joint Venture	51%	No
9	JBM Ogihara Automotive India Limited	Joint Venture	51%	No
10	JBM Ecolife Mobility Private Limited*	Joint Venture	83%	No
11	JBM Ecolife Mobility Haryana Private Limited	Joint Venture	83%	No
12	Ecolife Indraprastha Mobility Private Limited	Joint Venture	83%	No
13	TL Ecolife Mobility Private Limited	Joint Venture	83%	No
14	JBM Eco Tech Private Limited	Joint Venture	83%	No
15	JBM Ecolife Mobility Surat Private Limited	Joint Venture	83%	No
16	Ecolife GT Mobility Private Limited	Joint Venture	83%	No
17	Ecolife Mobility EV Private Limited (Formerly Ecolife Mobility Bhubaneswar Private Limited)	Joint Venture	83%	No
18	KA Ecolife Mobility Private Limited	Joint Venture	83%	No
19	Ecolife Mobility Odisha Private Limited	Joint Venture	83%	No
20	Ecolife Mobility Vehicles Private Limited (Ecolife Mobility Mumbai Private Limited)	Joint Venture	83%	No
21	JBM EV Industries Private Limited**	Joint Venture	43.35%	No
22	JBM Green Energy Systems Private Limited**	Joint Venture	43.35%	No

*JBM Ecolife Mobility Private Limited has 11 (Elev) Subsidiary Companies as mentioned in Serial no. 3 and 11-20. So, these are Indirect Joint Venture of the Company.

**Joint Venture of JBM Electric Vehicles Private Limited.

#JBM Auto Ltd has divested 100% stake in MH Ecolife Emobility Private Limited to JBM Ecolife Mobility Private Ltd and consequently this company became the subsidiary of JBM Ecolife Mobility Private Ltd with effect from 14th October, 2025.

IV. CSR DETAILS

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

Yes

a. Turnover (in ₹ crores)	6088.37
b. Net worth (in ₹ crores)	1538.27

* Declared on standalone basis

V. TRANSPARENCY AND DISCLOSURES COMPLIANCES

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) *	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes	0	0	NA	0	0	NA
Investors (other than shareholders)	Yes	0	0		0	0	NA
Shareholders	Yes	11	0	NA	8	0	NA

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) *	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Employees and workers	Yes	184	0	NA	346	0	NA
Customers	Yes	222	0	NA	501	39	Pending Complaints were resolved within stipulated time
Value Chain Partners	Yes	0	0	NA	0	0	NA
Other (please specify)	Yes	0	0	NA	0	0	NA

*Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)

Stakeholder group from whom complaint is received	Web Link for Grievance Policy
Communities	https://www.jbmbuses.com/jbm-auto-ltd/policies/
Investors (other than shareholders)	
Shareholders	
Employees and workers	
Customers	
Value Chain Partners	
Other (please specify)	

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

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

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Corporate Governance	Opportunity	Strong governance practices build investor confidence, enhance transparency, improve operational efficiency, and help mitigate potential risks. They also attract top talent, strengthen stakeholder engagement, and support long-term sustainable growth, ultimately reinforcing the company's reputation and competitive standing in the market.	-	Positive

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
2	Energy and Emissions	Opportunity	JBM's commitment to manufacturing electric buses, developing EV ecosystem solutions such as charging infrastructure, and advancing renewable energy initiatives, including solar farms and waste-to-energy projects, contributes significantly to emission reductions and positive environmental impact. These efforts not only help the Company avoid substantial emissions but also resonate with customers who prioritize clean energy and sustainable practices. Through its focus on green innovation, JBM continues to strengthen its market position while supporting a cleaner, more sustainable future.	-	Positive
3	Business Ethics and Compliance	Risk	Unethical business conduct and regulatory non-compliance, such as corruption, bribery, money laundering, or failure to uphold environmental and social standards, can significantly damage JBM's reputation. These actions may lead to legal consequences, financial losses, and a loss of customer trust. Over time, they erode the Company's integrity, disrupt operational stability, and threaten its long-term sustainability.	Engaging in unethical business practices and failing to comply with regulations, such as corruption, bribery, money laundering, or neglect of environmental and social standards, can severely damage JBM's reputation. Such violations may lead to legal consequences, financial losses, and reduced customer confidence. Over time, they erode the Company's integrity, disrupt operations, and put its long-term sustainability at risk.	Negative
4	Employee Wellbeing & Talent Management	Opportunity	By prioritizing employee health and safety, supporting continuous professional development, and fostering a positive work culture, JBM enhances workforce satisfaction and performance. This commitment aids in talent retention, reduces attrition, and encourages innovation and operational excellence, ultimately strengthening the Company's long-term success and reputation.		Positive

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
5	Climate Change	Risk	JBM's diversified business portfolio and extensive geographical presence expose it to significant climate change risks. Transition risks, including evolving regulations and shifting market preferences toward sustainable alternatives, may increase costs and require operational adjustments. Physical risks, such as extreme weather events, can disrupt supply chains and impact operations. If not managed effectively, these risks may lead to financial losses, operational challenges, and reputational damage.	JBM faces environmental risks associated with climate change, including extreme weather events and water scarcity. In response, the Company focuses on reducing freshwater and energy consumption, lowering greenhouse gas emissions, promoting the use of renewable energy, and strengthening waste management practices. Its product portfolio includes electric buses, logistics vehicles, and construction equipment designed to operate effectively in challenging conditions such as high temperatures, humidity, cold climates, and low-pressure environments. JBM has also established a strong industry presence in terms of deployment across these demanding operating conditions.	Negative
6	Data Privacy and Cybersecurity	Risk	Weak data privacy and cybersecurity safeguards can lead to the loss of sensitive customer and Company information, resulting in legal consequences and financial losses. Such breaches may also damage JBM's reputation, erode customer trust, and disrupt operations, ultimately threatening its competitive position and long-term sustainability.	Policies, governance frameworks, and technological measures are continuously enhanced to safeguard stakeholders, including customers and their personal data.	Negative

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
7	Community Development	Opportunity	JBM's community initiatives generate meaningful impact across areas such as cleanliness, health, education, self-reliance, culture, social harmony, and sustainability. Efforts focused on cleanliness and health enhance overall community well-being, while educational programs equip individuals with the skills and knowledge needed for self-reliance and economic advancement. Activities promoting culture and social harmony help strengthen community bonds and preserve local heritage. Additionally, sustainability initiatives reinforce long-term environmental responsibility, creating benefits for both present and future generations.		Positive
8	Customer Relationship	Risk	Inadequate monitoring of customer satisfaction and weak post-sales support can adversely affect JBM Group's ability to retain customers. Given its presence across the entire value chain, including bus services, the end-user experience plays a critical role. Failure to meet customer expectations may lead to dissatisfaction, reduced loyalty, negative word-of-mouth, and a potential decline in market share and revenue.	The Company continuously endeavors to deliver high-quality services to enhance customer engagement. Employees are regularly trained and upskilled in emerging technologies to ensure service excellence. A robust complaint management system is in place, where all customer grievances are systematically recorded and promptly addressed, with appropriate actions taken to ensure satisfactory resolution.	Negative
9	Product Safety and Quality	Risk	Substandard product quality and safety across JBM's operations, including automobile components, buses, electric vehicles, and charging infrastructure, can have serious consequences. Defective products may result in accidents, performance failures, legal liabilities, and costly recalls, while also harming the Company's reputation. Compromised quality can diminish customer trust and satisfaction, ultimately affecting sales, market share, and the Company's long-term sustainability.	The Company maintains stringent quality control measures and continually invests in technological upgrades and asset replacement to meet customer expectations and uphold high standards of product safety and quality.	Negative

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
10	Product Stewardship and Innovation	Opportunity	JBM Group operates across an extensive value chain, where issues such as discrimination, exploitation, excessive working hours, inadequate wages, child labor, or forced labor can present significant risks. Such practices may result in legal penalties, employee dissatisfaction, high attrition, and increased compliance costs. They can also harm the Company's brand image and erode consumer trust, ultimately affecting its market position and financial performance.	The Company is committed to upholding fundamental human rights in line with the responsible role of business. Its approach emphasizes strict adherence to internal policies and full compliance with applicable laws. Several initiatives have been undertaken to support employee welfare and enhance accessible communication channels, enabling stakeholders to engage effectively with the HR team and receive timely and satisfactory resolutions.	Positive
11	Human Resources & Labour Practices	Risk	JBM Group's extensive value chain exposes it to potential risks related to discrimination, exploitation, excessive working hours, non-compliance with minimum wage regulations, child labor, and forced labor. Such issues may result in legal penalties, employee dissatisfaction, and high attrition. They can also harm the Company's brand image, increase compliance-related costs, and erode consumer trust, ultimately affecting its market position and financial performance.	The Company is committed to upholding fundamental human rights in line with its responsible role in business. Its approach includes strict adherence to corporate policies and full compliance with all applicable laws. Various initiatives have been implemented to promote employee welfare and to provide stakeholders with improved and more accessible channels to engage with the HR department, ensuring timely and satisfactory resolution of concerns.	Negative
12	Occupational Health & Safety	Risk	JBM faces occupational health and safety challenges due to operations involving heavy machinery, intensive shop floor activities, and exposure to flammable or hazardous materials. These conditions present physical risks such as accidents, injuries, and prolonged exposure to high noise levels and harmful fumes. If not effectively managed, these risks may lead to serious employee health concerns and potential disruptions to operations.	The Company has implemented comprehensive safety initiatives that include competency development, regular training, audits, inspections, and surveys to proactively prevent incidents. Dedicated cross-functional teams have been established to strengthen process safety. In addition, internal teams conduct safety awareness programs across all units and regularly evaluate safety parameters at manufacturing sites, ensuring timely actions are taken to mitigate potential health and safety risks.	Negative

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
13	Water Management and Resiliance	Risk	Several of JBM's manufacturing facilities are situated in water-stressed regions, making efficient water management essential. Inefficient usage in such areas can lead to resource scarcity, increased operational costs, and potential disruptions to production. Additionally, wastewater generated during operations must be effectively treated to prevent adverse environmental and social impacts.	The Company manages water resources through effective treatment, recycling and reuse, and controlled discharge practices. Continuous efforts are underway to further improve water efficiency and strengthen recycling initiatives, ensuring ongoing compliance with applicable environmental regulations.	Negative
14	Waste Management and Circularity	Risk	JBM's operations generate a range of waste streams, including hazardous waste such as e-waste, battery waste, paint containers, and chemical residues, as well as non-hazardous waste like metal scrap. Improper handling of these wastes can pose environmental risks, including soil and water contamination, as well as social risks affecting community health and reputation. It may also lead to compliance issues, resulting in regulatory penalties and legal consequences.	The Company is committed to the optimal use of natural and man-made resources by emphasizing reduction, reuse, recycling, and effective waste management to support long-term sustainability. Regular assessments are carried out to evaluate waste and hazardous material management practices, with a focus on continuous improvement and the adoption of sustainable approaches. It follows best practices for the safe handling, storage, and disposal of hazardous materials, prioritizing both employee safety and environmental protection. Additionally, a defined process is in place for the disposal of e-waste through authorized and certified agencies.	Negative
15	Energy and Emission	Risk	A significant share of JBM's operations depends on energy-intensive processes powered by fossil-based, non-renewable fuels, leading to considerable carbon and other emissions. If not effectively managed, these emissions can cause environmental damage, impact local communities, result in regulatory non-compliance, and harm the Company's reputation.	To mitigate these risks, the Company has implemented several initiatives, including the installation of solar rooftop systems, increased adoption of renewable energy sources, and the use of cleaner fuels such as PNG. As one of the leading manufacturers of electric buses and other non-polluting vehicles, JBM actively contributes to environmental sustainability and supports the transition toward cleaner mobility.	Negative

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.

Sr. No	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
	Policy and management processes									
1.	**a** Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No/NA)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	b Has the policy been approved by the Board? (Yes/No/NA)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	c Web Link of the Policies, if available	The Company's policies are available on the website: https://www.jbmbuses.com/jbm-auto-ltd/policies/								
2	Whether the entity has translated the policy into procedures. (Yes / No/ NA)	Yes, These policies of the entity have been translated into procedures and are in various stages of implementation								
3	Do the enlisted policies extend to your value chain partners? (Yes/No/NA)	Yes, JBM's key policies are publicly available on its website, and value chain partners are encouraged to adopt and adhere to these principles. These include the Supplier Code of Conduct, Supply Chain Policy, and the grievance redressal mechanism, which promote ethical, responsible, and sustainable business practices across the value chain.								
4	Name of the national and international codes/ certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	JBM plants have the following international certificates set out for: ISO 9001:2015 - Products & Services Quality Management System IATF 16949:2016 - Automotive Industries Quality Management System Standard ISO 14001:2015 - Environmental Management System ISO 45001:2018 – Occupational Health & Safety Management System ISO 50001 ISO 27001								
5	Specific commitments, goals and targets set by the entity with defined timelines, if any.	The Company is currently in the process of defining specific long-term commitments, goals, and targets with defined timelines. In the meantime, several sustainability initiatives have already been implemented at the plant level.								
6	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	The Company is in the process of establishing ESG targets and initiatives, and performance against these targets will be reviewed on a periodic basis.								

GOVERNANCE, LEADERSHIP AND OVERSIGHT

Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)

7 JBM integrates Environmental, Social, and Governance (ESG) principles into every aspect of its operations. The Company is committed to ethical business practices that promote community development, employee well-being, and safe, fair, and inclusive working conditions across its operations and value chain.

In response to the growing global focus on decarbonization, JBM continues to advance sustainability initiatives that address evolving stakeholder expectations. The Company places a strong emphasis on employee health and safety by fostering awareness, strengthening capability through regular training, and maintaining alignment with internationally recognized standards, including ISO 45001:2018.

Through its commitment to innovation and operational excellence, JBM delivers high-quality mobility solutions that support the transition towards a cleaner, more sustainable future.

8 Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).

Mr. Dhiraj Mohan

Whole time Director

9 Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No/ NA).

Yes

If Yes please provide details

The Risk Management and Sustainability Committee is responsible for ensuring the effective implementation of appropriate methodologies, processes, and systems to monitor and assess risks related to the Company's operations and business continuity. The Committee also oversees ESG-related risk management and performance monitoring.

The Stakeholder Relationship Committee is entrusted with addressing and resolving concerns raised by shareholders and other security holders, thereby fostering transparent and responsive stakeholder engagement.

10 Details of Review of NGRBCs by the Company

Subject for Review	Indicate whether review was undertaken by Director/ Committee of the Board/Any other Committee								
	P1	P2	P3	P4	P5	P6	P7	P8	P9
a. Performance against above policies and follow up action	Director								
b. Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances	Committee of the Board								

Subject for Review	Frequency (Annually / Half yearly /Quarterly/ Any other-please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9
a. Performance against above policies and follow up action	Quarterly								
b. Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances	Other – At regular intervals or when required								

11 Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No).

Yes

If yes, provide name of the agency.

American Systems Registrar (ASR) is an ANAB accredited and

IATF approved registrar is assessing policies during audit of following international standards:

ISO 9001:2015

ISO 14001:2015

ISO 45001:2018

IATF 16949:2016

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

	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the Principles material to its business (Yes/No)					NA				
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)					NA				
The entity does not have the financial or/human and technical resources available for the task (Yes/No)					NA				
It is planned to be done in the next financial year (Yes/No)					NA				
Any other reason (please specify)					NA				

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.

(This principle focuses on the importance of ethical conduct and transparency in business operations. Companies should follow ethical business practices and adhere to high standards of integrity. They should also be transparent about their activities, operations, and financial reporting, as well as be accountable for their actions)

Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	6	- Code of Conduct - Sustainability - Human resource - Business Development - Updates on regulatory changes - All 9 NGRBC Principles	100%
Key Managerial Personnel	4	- Code of Conduct - Sustainability - Human resource - Business Development - Updates on regulatory changes - All 9 NGRBC Principles	100%
Employees other than BOD and KMPs	670	- Health and Safety, Time Management & Technical - POSH - Whistleblowing - Code of Conduct - Fire Safety, First Aid, Behavior Improvement - EHS Policy (Environment, Health & Safety), EPF/Insurance Awareness, Mental Health Awareness, Emergency Response - Tech Training (Tech.Trg), One JBM, Lean, TQM (Total Quality Management), Six Sigma - Safety + ESG (Environmental, Social, Governance) topics - ABAC (Anti-Bribery and Anti-Corruption)	100%

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Workers	407	- Health and Safety, 5S (Sort, Set in order, Shine, Standardize, Sustain), Soft Skills & Technical Trainings - POSH Awareness - Safe Work Practices - Behavior Improvement - EHS Policy (Environment, Health & Safety) - EPF/Insurance Awareness	100%

2. **Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year, in the following format**

Monetary

Particular	NGRBC	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In ₹) (For Monetary Cases only)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine	1	Office of the Joint Commissioner ST, Chengalpattu (Intelligence) Division - TN	Penalty of ₹ 16484 and Interest of ₹ 27622	ITC Claimed Blocked Credit under Section 17 (5) of the Tamil Nadu Goods and Services Tax Act., 2017	No
Settlement	NA*				
Compounding fee	NA*				

Non-Monetary

Particular	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment	NA*			
Punishment	NA*			

*There is no material impact on financials, operations or other activities of the Company.

*No imprisonment or punishment was given for the case during the year.

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
NA*	

*There no such instances during FY 2025-26

4. **Does the entity have anti-corruption or anti-bribery policy? (Yes/ No)**

Yes

If Yes, provide details in brief

JBM has implemented an Anti-Corruption and Anti-Bribery Policy applicable to Directors, Senior Management, employees, and other relevant stakeholders. The policy fosters a culture of integrity and ethical conduct, encouraging individuals to carry out their responsibilities with honesty, accountability, and sound judgment.

If Yes, Provide a web link to the policy, if available -Web link anti-corruption or anti bribery policy is place

https://www.jbmbuses.com/wp-content/uploads/2025/03/Anti-Corruption-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:

Particular	FY 2025-26	FY 2024-25
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

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

Case Details	FY 2025-26		FY 2024-25	
	Number	Remark	Number	Remark
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	NA	0	NA
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	NA	0	NA

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.

NA*

*There were no such cases during the year

*There were no such issues during the year

8. Number of days of accounts payables in the following format:

Particular	FY 2025-26	FY 2024-25*
Number of days of accounts payables	49	47.2

*Number of days of accounts payable for has been reported on a standalone basis for JBM Auto Ltd

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	0.16%	2.53%
	b. Number of trading houses where purchases are made from	61	73
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	74%	85.8%
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	0%	0
	b. Number of dealers / distributors to whom sales are made	0	0
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	0	0
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	34.83%	16%
	b. Sales (Sales to related parties / Total Sales)	31.46%	26%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	100%	100%
	d. Investments	94.09%	0%

***Note:**

i. Disclosures for FY 2025-26 include data for JBM Auto and its subsidiaries, excluding joint ventures. Accordingly, the figures for the previous year are not directly comparable.

ii. As per the defined criteria and definition of a dealers/distributor, the Company does not have any sales to dealers/ distributors

Leadership Indicators

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

Yes

If Yes, provide details of the same.

The Company has established a Code of Conduct (CoC) for its Directors and Senior Management, setting clear expectations to uphold high ethical standards and integrity. It requires them to perform their duties with honesty, sound judgment, and in the best interests of the Company, while avoiding conflicts of interest. The Code of Conduct policy is available at: https://www.jbmgroup.com/investors/jbm-auto-ltd/codes/

Certain FY 2025-26 data and quantitative disclosures may not be directly comparable with corresponding FY 2024-25 figures, as the reporting boundary was revised during FY 2025-26 to address assurance audit requirements that became applicable to the Company for the first time. Accordingly, year-on-year comparisons should be interpreted in light of these changes.

PRINCIPLE 2 BUSINESSES SHOULD PROVIDE GOODS AND SERVICES IN A MANNER THAT IS SUSTAINABLE AND SAFE.

(This principle highlights the importance of sustainable and safe production practices. Companies should strive to minimize the environmental impact of their activities and ensure that their products and services are safe for consumers and the environment.)

Essential Indicator

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.

Sr. No.	Particular	FY 2025-26	FY 2024-25	Details of improvements in environmental and social impacts
1	R&D	100%	100%	R&D expense on development of EV Buses
2	Capex	5.50	42%	- Online Energy Monitoring System - Express Feeder - Energy Efficient Pump with VFD - Active Harmonic Filter-300 Amp - Cooling Tower Efficiency Improvement

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

Yes

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

100%

3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for

(a)	Plastics (including packaging)	We do not offer end-of-life recovery support at this time and in process of evolution of these requirements in coming time.
(b)	E-waste	
(c)	Hazardous waste	
(d)	other waste	

4. a Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No)

Yes

b. If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards?

Yes

c. If not, provide steps taken to address the same

NA

PRINCIPLE 3 BUSINESSES SHOULD RESPECT AND PROMOTE THE WELL-BEING OF ALL EMPLOYEES, INCLUDING THOSE IN THEIR VALUE CHAINS.

(This principle emphasizes the importance of employee well-being. Companies should provide safe and healthy working conditions, fair wages, and opportunities for career development to all employees in their value chains, including suppliers, contractors, and temporary workers.)

Essential Indicators

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent employees											
Male	2,376	2,376	100%	2,376	100%	0	0%	0	0%	0	0%
Female	61	61	100%	61	100%	61	100%	0	0%	0	0%
Total	**2,437**	**2,437**	**100%**	**2,437**	**100%**	**61**	**2.5%**	**0**	**0%**	**0**	**0%**
Other than permanent employees											
Male	0	0	0%	0	0%	0	0%	0	0%	0	0%
Female	0	0	0%	0	0%	0	0%	0	0%	0	0%
Total	**0**	**0**	**0%**	**0**	**0%**	**0**	**0%**	**0**	**0%**	**0**	**0%**

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent workers											
Male	551	551	100%	551	100%	0	0%	0	0%	0	0%
Female	0	0	0%	0	0%	0	0%	0	0%	0	0%
Total	**551**	**551**	**100%**	**551**	**100%**	**0**	**0%**	**0**	**0%**	**0**	**0%**
Other than permanent workers											
Male	8,607	8,607	100%	8,607	100%	0	0%	0	0%	0	0%
Female	401	401	100%	401	100%	0	0%	0	0%	0	0%
Total	**9,008**	**9,008**	**100%**	**9,008**	**100%**	**0**	**0%**	**0**	**0%**	**0**	**0%**

1. 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	0.07%	0.05%

2. **Details of retirement benefits, for Current FY 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%	Yes	100%	100%	Yes
Gratuity	100%	100%	Yes	100%	100%	Yes
ESI	100%	100%	Yes	100%	100%	Yes
Others – please specify	NA	NA	NA	NA	NA	NA

*Provided to all permanent employees and workers as per eligibility

3. Accessibility of workplaces

Are the premises / offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016?

Yes

If not, whether any steps are being taken by the entity in this regard.

The Company's registered office, corporate office, and all manufacturing facilities are designed to ensure accessibility for differently-abled employees and workers. These premises are aligned with the guidelines of the Rights of Persons with Disabilities Act, 2016, supporting an inclusive and accessible workplace. This reflects the Company's commitment to enabling all individuals to work with ease, dignity, and efficiency.

4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016?

Yes

If so, provide a web-link to the policy.

Microsoft Word - JBMA Equal Opportuinity Policy

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	NA	NA	NA	NA
Total	**NA**	**NA**	**NA**	**NA**

Note:*This is not applicable as no female employee or worker availed maternity leave during the year. Additionally, the Company currently does not extend paternity leave.

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

Category	Yes/No	If Yes, then give details of the mechanism in brief
Permanent Workers	Yes	There is an established process at plant/unit level where workers can raise their concern directly to P&A and HR department.
Other than Permanent Workers	Yes	There is an established process at plant/unit level where workers can raise their concern directly to P&A and HR department.
Permanent Employees	Yes	We have provided the facility through Intranet Portal exclusively available for employees.
Other than Permanent Employees	Yes	We have provided the facility through Intranet Portal exclusively available for employees.

7. Membership of employees and worker 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)
Total Permanent employees	**2,437**	**0**	**0%**	**2,862**	**105**	**3.66%**
Male	2,376	0	0%	2,810	103	3.66%
Female	61	0	0%	52	2	3.84%
Total Permanent Workers	**551**	**356**	**64.61%**	**693**	**415**	**59.88%**
Male	551	356	64.61%	691	413	59.77%
Female	0	0	0%	2	2	100%

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 (D)	On Health and Safety Measures		On Skill Upgradation	
		Number (B)	% (B/A)	Number (C)	% (C/A)		Number (E)	% (E/D)	Number (F)	% (C/D)
Employees										
Male	2,376	1,321	55.60%	1,414	59.51%	2,810	2,810	100%	1,449	51.57%
Female	61	33	54.10%	48	78.69%	52	52	100%	33	63.46%
Total	**2,437**	**1,354**	**55.56%**	**2,462**	**59.99%**	**2,862**	**2,862**	**100%**	**1,482**	**51.78%**
Workers										
Male	551	551	100%	551	100%	691	691	100%	449	65%
Female	0	0	0%	0	0%	2	2	100%	2	100%
Total	**551**	**551**	**100%**	**551**	**100%**	**693**	**693**	**100%**	**451**	**65.08%**

*Disclosure is provided for both permanent employees and workers.

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

Category*	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	% (B / A)	Total (D)	No. (E)	% (E / D)
Employees						
Male	2,376	2,067	86.99%	2,810	2,810	2,810
Female	61	61	100%	52	52	52
Total	**2,437**	**2,128**	**87.32%**	**2,862**	**2,862**	**2,862**
Workers						
Male	551	551	100%	691	691	2,810
Female	0	0	0%	2	2	52
Total	**551**	**551**	**100%**	**693**	**693**	**2,862**

*Disclosure is provided for eligible permanent employees and workers

10. **Health and safety management system**

a. **Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No)**

Yes

If Yes, the Coverage such systems?

JBM has implemented a comprehensive Occupational Health and Safety Management System (OHSMS), supported by formal policies, defined procedures, regular risk assessments, and continuous employee training programs. The Company maintains strong emergency preparedness measures and consistently monitors and evaluates the system to ensure its effectiveness. Periodic reviews by top management assess its relevance and performance, promoting a culture of continuous improvement and active employee involvement. Furthermore, JBM's alignment with ISO 45001:2018 standards highlights its commitment to maintaining the highest levels of health and safety for all stakeholders, including business partners and vendors.

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

JBM has established a robust framework to ensure workplace safety through a series of structured processes. These include systematic hazard identification through regular inspections, audits, and risk assessments, along with detailed reviews of Material Safety Data Sheets (MSDS) for the safe handling of hazardous chemicals. The Company also conducts Gemba Walks to proactively identify potential risks and opportunities for continuous improvement.

A dedicated Safety Committee meets quarterly to address safety concerns and recommend improvements. For non-routine activities, JBM implements work permit systems and enforces strict safety measures such as machine guarding, fencing, and employee training. Additionally, the Hiyari Hatto system enables employees to report near-miss incidents and potential hazards. Regular safety audits, including weekly reviews by senior management, ensure compliance with ISO 45001:2018 requirements, particularly in relation to comprehensive Hazard Identification and Risk Assessment (HIRA) practices.

c. **Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks? (Yes/ No)**

Yes

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

Yes

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

Safety Incident/Number	Category	FY 2025-26**	FY 2024-25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	0.06	0.9
Total recordable work-related injuries	Employees	0	0
	Workers	1	2
No. of fatalities	Employees	0	0
	Workers	0	1
High-consequence work-related injury or ill health (excluding fatalities)	Employees	0	0
	Workers	0	1

**Data has been captured for JBM Auto on a standalone basis for FY 2025-26. Accordingly, the figures for the previous year are not directly comparable.

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

To ensure a safe and healthy work environment, JBM has implemented a comprehensive range of facilities and initiatives for its employees:

1. A well-defined Environment, Health, and Safety (EHS) policy is implemented across all sites to uphold occupational safety and health standards.
2. A strong safety culture is promoted through a Safety Rating system that evaluates and benchmarks plant performance, recognizing top-performing units.
3. All workers undergo mandatory safety training at dedicated DOJO centers before deployment on the shop floor.
4. The Company adopts industry-leading safety practices, including Hazard Identification and Risk Assessment (HIRA), audits, inspections, incident reporting, work permit systems, Heinrich's Pyramid, Safety SOPs, checklists, alerts, healthcare services, and regular medical check-ups, supported by the integration of technological tools.
5. Key safety mechanisms such as Machine Control Safety (MCS) and Behavior-Based Safety (BBS) are implemented to effectively manage operational risks.
6. Continuous workplace monitoring is ensured, along with strict compliance with the Factories Act, 1948, and applicable state regulations.
7. Personal Protective Equipment (PPE) is provided to all operational staff, with strict enforcement of usage protocols.
8. Regular health check-ups and blood donation drives are conducted to support employee well-being.
9. Occupational Health Centers (OHCs) are established, and tie-ups with nearby hospitals are maintained to ensure timely medical assistance.
10. Safety awareness is reinforced through initiatives such as Safety Weeks and Safety Months, fostering a culture of safety across the organization.

Additionally, under the "Sankalp Siddhi – Joyful Body & Mind" initiative, JBM promotes healthier lifestyles by offering yoga sessions and wellness awareness programs led by lifestyle experts and AYUSH practitioners.

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

Particulars	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	122	0	NA	214	0	NA
Health & Safety	62	0	NA	132	0	NA

14. Assessment for the year:

Particulars	% 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.

To reduce the likelihood of workplace incidents, the Company has implemented a range of preventive and corrective safety measures across its operations. These include enhancing robotic cell safety through the installation of area scanner sensors at critical locations and strengthening the safety sensor health monitoring system. Protective guards have been installed on all rotating equipment, while guard rails have been provided wherever required to improve workplace safety. In addition, all press machines are equipped with safety guards and human detection sensors, and strategically positioned guard rails facilitate the safe movement of employees and material handling equipment.

Leadership Indicators

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

(A) Employees (Y/N): Yes

(B) Workers (Y/N): Yes

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

The Company has established a robust verification process to ensure that payments to value chain partners are released only after confirming compliance with applicable GST requirements. Additionally, for manpower contractors, the Company verifies statutory deductions such as Employees' State Insurance (ESI) and Provident Fund (PF) contributions before processing and approving invoice payments.

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

Yes

PRINCIPLE 4: BUSINESSES SHOULD RESPECT THE INTERESTS OF AND BE RESPONSIVE TO ALL ITS STAKEHOLDERS.

(This principle highlights the importance of stakeholder engagement. Companies should consider the interests and perspectives of all stakeholders, including shareholders, employees, customers, suppliers, and the communities in which they operate. They should also be responsive to stakeholder concerns and feedback.)

Essential Indicators

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

Key stakeholders, including individuals, organizations, groups, and other entities, play a vital role in influencing our business and contributing to value creation. Their involvement is integral to our progress and long-term success. Through active engagement, we align our initiatives with their expectations, fostering strong, collaborative, and mutually beneficial relationships. We prioritize open communication and cooperation to identify opportunities, address challenges, and drive continuous improvement. Recognizing their importance, we integrate stakeholder perspectives into our decision-making processes.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website, Other- Please Specify)	Frequency of engagement (Annually, Half-yearly, Quarterly, others- Please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Shareholders	No	Information is shared through reports, meetings, media, emails, SMS, and the Company website.	As and when required	The objective is to build long-term relationships, stay informed on market trends, enhance brand credibility, maintain transparent communication with shareholders, and gather their valuable feedback and suggestions.
Employees	No	At JBM, a range of internal communication channels is utilized to ensure effective information flow and strong employee engagement: • **One-on-One Meetings:** These offer a direct and personalized platform for employees and managers to discuss concerns, feedback, or developments in detail. • **Town Hall Meetings:** A collective forum where leadership shares updates and addresses employee queries. • **Review Meetings (MRM/ BRM/FRM/DWM):** Regularly scheduled meetings to track progress, assess performance, and align on objectives across different levels. • **Safety Meetings:** Focused discussions on health, safety protocols, and preventive measures. • **Team Meetings:** These promote collaboration, open communication, and effective resolution of team-level issues. • **Intranet or Company Portal:** A centralized digital platform that enables employees to access policies, procedures, and organizational updates efficiently.	Depends on the channel	The objective is to build meaningful and mutually beneficial relationships by encouraging open communication, information sharing, and collaboration to achieve common goals. At JBM, key topics of discussion typically include: • **Workplace Culture:** Employees value a respectful and inclusive environment and may raise concerns related to harassment, discrimination, or team dynamics. • **Employee Welfare:** There is a strong focus on maintaining a balance between professional responsibilities and personal well-being. • **Training and Development:** Employees seek opportunities for continuous learning and career growth, including access to skill development programs. • **Health and Safety:** Concerns are often highlighted around maintaining a safe and healthy workplace, including potential hazards, incidents, and the availability of appropriate protective equipment.

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website, Other- Please Specify)	Frequency of engagement (Annually, Half-yearly, Quarterly, others- Please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Customers	No	Communication is carried out through sales teams, managers, surveys, direct interactions, emails, and social media channels.	Ongoing, dependent on customer needs and identified sales, service, or guidance opportunities.	The objective is to gain deeper insights into customer expectations, business models, and financial service needs, enabling the delivery of tailored, value-added solutions that enhance customer satisfaction and loyalty.
Regulators	No	The Company participates in industry forums and executive meetings, both online and in person.	Daily event based, weekly, monthly, quarterly, half yearly, and yearly and as required.	The objective is to uphold integrity by ensuring open and transparent communication while maintaining strict compliance with all applicable legal and regulatory requirements.
Government Agencies, Local Authorities & Industry forums	No	Officials are engaged through consultative forums tailored to specific industries and sectors.	As deemed necessary by either party.	The objective is to strengthen engagement with government bodies and contribute insights and recommendations during the development of policies and regulations that may impact the broader economy and the Company's operations.
Service Providers & Suppliers	No	Finalization and follow-ups are carried out through meetings, supplier programs, audits, and formal communication channels.	Ongoing, as required.	The focus is on ensuring a consistent and timely supply of quality goods and services to support smooth operations, while promoting ethical, sustainable, and responsible practices across the supply chain.
Media	No	The Company responds to media inquiries as required through briefings and interviews.	Interactions in response to business-related media inquiries as and when required.	The objective is to leverage available platforms and networks to effectively communicate the Company's values, achievements, and vision to relevant stakeholders, thereby strengthening brand image and awareness.
Community and public at Large	Yes	CSR initiatives are carried out through team meetings, community visits, project activities, and volunteering efforts.	As and when required	Engagements with local communities are undertaken to build strong relationships, address concerns, and gather feedback that helps shape responsible and inclusive corporate practices.

Leadership Indicators

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

   The Company is committed to creating value in collaboration with its key stakeholders. It conducts Materiality Assessment Surveys to capture their perspectives on ESG-related issues, with the findings shared with Management and the Whole-time Director for appropriate action. Additionally, the Company maintains continuous engagement with stakeholders through statutory disclosures and regular reporting.

2. **Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes/No).**

   Yes

   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.

   Management actively engages with key stakeholders on significant matters. For example, during the Materiality Assessment Survey, stakeholders are invited to share their views on important ESG topics. Their inputs are carefully reviewed and incorporated into the Company's policy framework. As stakeholder engagement is a continuous process, policies are regularly updated to reflect evolving expectations and feedback.

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

   Engaging with stakeholders is essential to the success of the Company's initiatives aimed at supporting underprivileged communities. Through active consultation, the Company gathers valuable insights that inform the design and implementation of these programs. This participatory approach enables the creation of inclusive and impactful solutions that effectively address community needs.

PRINCIPLE 5 BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS.

(This principle focuses on the importance of human rights. Companies should respect and promote human rights, including the rights to freedom of expression, association, and privacy. They should also prevent and address human rights violations in their operations and value chains.)

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**

Benefits	FY 2025-26			FY 2024-25		
	Total (A)	No. of employees/ workers covered (B)	% (B/A)	Total (C)	No. of employees/ workers covered (D)	% (D/C)
Employees						
Permanent	2,437	1,408	60.73%	2,862	1,510	52.76%
Other than permanent	0	0	0%	0	0	0%
Total Employees	**2,437**	**1,408**	**60.73%**	**2,862**	**1,510**	**52.76%**
Workers						
Permanent	551	446	80.94%	693	568	81.96%
Other than permanent	9,008	7,597	84.34%	13,447	11,457	85.20%
Total Workers	**9,559**	**8,043**	**84.14%**	**14,140**	**12,025**	**85.04%**

2. **Details of minimum wages paid to employees and workers**

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)
Employees										
Permanent										
Male	2,376	0	0%	2,376	100%	2,810	0	0%	2,810	100%
Female	61	0	0%	61	100%	52	0	0%	52	100%
Total	**2,437**	**0**	**0%**	**2,437**	**100%**	**2,862**	**0**	**0%**	**2,862**	**100%**
Other than Permanent										
Male	0	0	0%	0	0%	239	0	0%	239	100%
Female	0	0	0%	0	0%	29	0	0%	29	100%
Total	**0**	**0**	**0%**	**0**	**0%**	**268**	**0**	**0%**	**268**	**100%**
Workers										
Permanent										
Male	551	0	0%	551	100%	691	0	0%	691	100%
Female	0	0	0%	0	0%	2	0	0%	2	100%
Total	**551**	**0**	**0%**	**551**	**100%**	**693**	**0**	**0%**	**693**	**100%**
Other than Permanent										
Male	8,607	3,445	40.03%	5,162	59.97%	13,093	8,589	65.59%	4,504	34.41%
Female	401	210	52.37%	191	47.63%	354	354	100%	0	0%
Total	**9,008**	**3,655**	**40.58%**	**5,353**	**59.42%**	**13,447**	**8,943**	**66.50%**	**4,504**	**33.5%**

3. **Details of remuneration/salary/wages**

   a. **Median remuneration / wages:**

Particular*	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BOD)	5	2,95,000	1	5,05,000
Key Managerial Personnel	4	1,55,54,672	0	NA
Employees other than BOD and KMP	2,376	5,12,448	61	4,86,480
Workers	551	2,27,184	0	0

***Note:**

i. The remuneration of the Board of Directors (BOD) excludes the remuneration paid to Executive Directors which have been considered under KMP.

ii. BoD median pay considers sitting fees paid to directors. iii. Considered for permanent workers only

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

Particulars	FY 2025-26*	FY 2024-25
Gross wages paid to females as % of total wages	1.49%	1.42%

*Disclosures for FY 2025–26 include data for JBM Auto and its subsidiaries, excluding joint ventures. Accordingly, the figures for the previous year are not directly comparable.

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

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

The Company upholds the rights of all stakeholders through a comprehensive human rights policy that covers employees, suppliers, contractors, local communities, and society at large. Any reported violations are addressed through a structured grievance redressal mechanism overseen by the HR department.

Employees are encouraged to raise concerns with their managers, HR representatives, the legal and compliance team, or senior leadership, with a designated official responsible for ensuring timely resolution. The Company strictly prohibits child labor, forced labor, and all forms of exploitative practices across its operations and value chain.

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

Particulars	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	0	0	NA	0	0	NA
Discrimination at workplace	0	0	NA	0	0	NA
Child Labour	0	0	NA	0	0	NA
Forced Labour / Involuntary Labour	0	0	NA	0	0	NA
Wages	0	0	NA	0	0	NA
Other human rights related issues	0	0	NA	0	0	NA

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

Particulars	FY 2025-26	FY 2024-25
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of female employees / workers	0	0
Complaints on POSH upheld	0	0

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

The Company is committed to providing equal opportunity and maintains a zero-tolerance approach towards any form of discrimination or harassment based on factors such as race, gender, age, religion, nationality, or gender identity and expression. To promote a safe and respectful workplace, it has implemented a Policy on Prevention of Sexual Harassment in line with the Sexual Harassment of Women at Workplace (Prevention, Prohibition, and Redressal) Act, 2013. Awareness and training on this policy are imparted to all employees during the onboarding process.

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

Yes

10. Assessments for the year:

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

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

During the assessment no such concerns were found.

Leadership Indicators

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

   As a proactive measure, the Company has updated its General Purchase Agreements to include clauses requiring all value chain partners to comply with Prevention of Sexual Harassment (POSH) guidelines, as well as laws prohibiting child and forced labor.

3. **Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016? (Yes/No)**

   Yes

PRINCIPLE 6: BUSINESSES SHOULD RESPECT AND MAKE EFFORTS TO PROTECT AND RESTORE THE ENVIRONMENT.

(This principle emphasizes the importance of environmental stewardship. Companies should minimize their impact on the environment, conserve natural resources, and promote environmental sustainability. They should also take steps to restore and rehabilitate degraded ecosystems.)

Essential Indicators

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

Parameter	FY 2025-26* (in Giga Joules)	FY 2024-25 (in Giga Joules)
From renewable sources		
Total electricity consumption (A)	70,580.09	65,299.58
Total fuel consumption (B)	0	0
Energy consumption through other sources (C.)	0	0
Total energy consumed from renewable sources (A+B+C)	**70,580.09**	**65,299.58**
From non-renewable sources		
Total electricity consumption (D)	2,00,582.14	3,50,679.38
Total fuel consumption (E)	23,078.77	15,871.27
Energy consumption through other sources (F)	0	0
Total energy consumed from non-renewable sources (D+E+F)	**2,23,660.91**	**3,66,550.65**
Total energy consumed (A+B+C+D+E+F)	**2,94,241.00**	**4,31,850.24**
Energy intensity per rupee of turnover [Total energy consumed (in GJ) / Revenue from operations (in rupees)]	0.0000048328	0.0000078915
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)** [Total energy consumed (in GJ)/ Revenue from operations in rupees adjusted for PPP]	0.0000982999	0.0001630388
Energy intensity in terms of physical output***	NA	NA
Energy intensity (optional) – the relevant metric may be selected by the entity	NA	NA

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

Yes

If yes, name of the external agency.

Vinay and Keshava LLP

***Note:**

i. Disclosures for FY 2025–26 include data for JBM Auto and its subsidiaries, excluding joint ventures. Accordingly, the figures for the previous year are not directly comparable

ii. For certain units, electricity consumption has been calculated using a spend-based methodology.

**The revenue from operations has been adjusted for Purchasing Power Parity (PPP) using the latest PPP conversion factor published by the International Monetary Fund (IMF) for India for FY 2025-26, which is 20.34.

***Given the Company's diverse outputs and reporting boundary, physical output is not reported as it cannot be consistently captured across the business.

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? (Yes/No)**

   No

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.

NA

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	0	0
(ii) Groundwater	29,641	61,757
(iii) Third party water	2,87,432	2,51,796.61
(iv) Seawater / desalinated water	0	0
(v) Others – <Rainwater>	0	79,811.97
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	**3,17,073**	**3,93,365.57**
Total volume of water consumption (in kilolitres)*	**2,53,658.40**	**3,46,227.57**
Water intensity per rupee of turnover [Total water consumption (in KL) / Revenue from operations (in rupees)]	0.0000041663	0.0000063268
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)** [Total water consumption (in KL) / Revenue from operations in rupees adjusted for PPP]	0.0000847421	0.0001307116
Water intensity in terms of physical output***	NA	NA
Water intensity (optional) – the relevant metric may be selected by the entity	NA	NA

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Yes/No)

Yes

If yes, name of the external agency.

Vinay and Keshava LLP

***Note:**

i. Disclosures for FY 2025–26 include data for JBM Auto and its subsidiaries, excluding joint ventures. Accordingly, the figures for the previous year are not directly comparableii. For reporting purposes, the Company has assumed that 80% of total water withdrawal is consumed, with the remaining 20% discharged.

**The revenue from operations has been adjusted for Purchasing Power Parity (PPP) using the latest PPP conversion factor published by the International Monetary Fund (IMF) for India for FY 2025-26, which is 20.34.

***Given the Company's diverse outputs and reporting boundary, physical output is not reported as it cannot be consistently captured across the business.

4. Provide the following details related 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	0	0
With treatment – please specify level of treatment	0	0
(ii) To Groundwater		
No treatment	0	0
With treatment – please specify level of treatment	0	0
(iii) To Seawater		
No treatment	0	0
With treatment – please specify level of treatment	0	0
(iv) Sent to third-parties	0	
No treatment	63,415	40,118
With treatment – please specify level of treatment	0	7,020

Parameter	FY 2025-26*	FY 2024-25
(v) Others	0	
No treatment	0	0
With treatment – please specify level of treatment	0	0
Total water discharged (in kilolitres)	**63,415**	**47,138**

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

Yes

If yes, name of the external agency.

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*Based on the nature of its operations, the Company reuses a significant portion of the water withdrawn, with only a portion being lost or discharged. Accordingly, for reporting purposes, the Company has considered 80% of total water withdrawal as consumed and the remaining 20% as discharged.

5. Has the entity implemented a mechanism for Zero Liquid Discharge?

Yes

If yes, provide details of its coverage and implementation.

The majority of our manufacturing facilities are equipped with a Zero Liquid Discharge (ZLD) system, and we are currently in the process of installing it in some units.

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

Parameter	Please specify unit	FY 2025-26*	FY 2024-25*
NOx	Mg/Nm_3	198.87	25.207
SOx	Mg/ Nm_3	30.42	70.10
Particulate matter (PM)	Mg/ Nm_3	67.56	44.385
Persistent organic pollutants (POP)	-	0	0
Volatile organic compounds (VOC)	-	0	0
Hazardous air pollutants (HAP)	-	0	0
Others – please specify	-	0	0

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

No

If yes, name of the external agency.

NA

*Air emissions included are from relevant stack emissions at JBM Auto, on a standalone basis. Emissions from other units are excluded due to varying units of measurement.

7. Provide details of greenhouse 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 (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO_2 equivalent	5,188	4,187
Total Scope 2 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO_2 equivalent	39,559.25	70,817.75
Total Scope 1 and Scope 2 emissions per rupee of turnover	[Total Scope 1 and Scope 2 GHG emissions (in $MTCO_2e$)/Revenue from operations (in rupees)]	0.0000007350	0.0000013705

Parameter*	Unit	FY 2025-26	FY 2024-25*
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)**	[Total Scope 1 and Scope 2 GHG emissions (in $MTCO_2e$)/Revenue from operations in rupees adjusted for PPP]	0.0000149491	0.0000283143
Total Scope 1 and Scope 2 emission intensity in terms of physical output***		NA	NA
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity		NA	NA

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

Yes

If yes, name of the external agency.

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*Note: i. Source of emission factors used - EPA's GHG Emission Factors Hub, CEA's CDM - CO2 Baseline Database User Guide Version 21 has been used for the purpose of GHG Emissions calculations.

ii. Disclosures for FY 2025–26 include data for JBM Auto and its subsidiaries, excluding joint ventures. Accordingly, the figures for the previous year are not directly comparable

**The revenue from operations has been adjusted for Purchasing Power Parity (PPP) using the latest PPP conversion factor published by the International Monetary Fund (IMF) for India for FY 2025-26, which is 20.34. As a result, the figure for the previous year has been updated.

***Given the Company's diverse outputs and reporting boundary, physical output is not reported as it cannot be consistently captured across the business.

8. **Does the entity have any project related to reducing Green House Gas emission? (Yes/ No)**

Yes

If Yes, then provide details.

The Company is committed to reducing its greenhouse gas emissions through a range of sustainability initiatives. These include increasing the use of renewable energy, transitioning from diesel-powered to electric forklifts, enhancing energy efficiency through process and system optimizations, and minimizing compressed air leakages.

The Company has also strengthened water stewardship by upgrading its water treatment systems to improve water reuse, implementing an IoT-enabled water management system, and optimizing solar PV panel cleaning practices. Additionally, operational measures such as optimizing CO_2 gas pressure contribute to improved resource efficiency, lower emissions, and cost savings.

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

Parameter	FY 2025-26*	FY 2024-25
Total Waste generated (in metric tonnes)		
Plastic waste (A)	11.08	754.77
E-waste (B)	3.98	0.72
Bio-medical waste (C)	0.01	0
Construction and demolition waste (D)	0	0
Battery waste (E)	13.96	712
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (G)	180.00	115.29
Other Non-hazardous waste generated (H). **Please specify, if any.** (Break-up by composition i.e. by materials relevant to the sector)	1,07,806.24	82,046.45
- Metal and Glass	78,058.65	78,448.41
- Food/Canteen waste	4,937.33	0

Parameter	FY 2025-26*	FY 2024-25
- General Garbage	1,440.39	1,775.75
- Wooden Waste	21,784.79	1,317.62
- Cardboard	713.71	478.53
- Empty Drums (Non-Hazardous)	403.13	26.14
- Garden Waste	225.68	0
- Cotton Waste	38.06	0
- Plastic Scrap	157.05	0
- Rubber	7.15	0
- Vinyl	40.32	0
Total (A+B + C + D + E + F + G + H)	**1,08,016.25**	**83,629.23**
Waste intensity per rupee of turnover [Total waste generated (in MT) / Revenue from operations (in rupees)]	0.0000017741	0.0000015282
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)** Total waste generated (in MT) / Revenue from operations in rupees adjusted for PPP	0.0000360860	0.0000315730
Waste intensity in terms of physical output***	NA	NA
Waste intensity (optional) – the relevant metric may be selected by the entity	NA	NA

For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)

Category of waste	FY 2025-26*	FY 2024-25
(i) Recycled	1.04	0
(ii) Re-used	0	0
(iii) Other recovery operations	3.21	82,027.96
Total	**4.25**	**82,027.96**

For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)

Category of waste	FY 2025-26*	FY 2024-25
(i) Incineration	0.01	0
(ii) Landfilling	0	0
(iii) Other disposal operations	1,08,012	1,598.30
Total	**1,08,012.01**	**1,598.30**

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

Yes

If yes, name of the external agency.

Vinay and Keshava LLP

*Disclosures for FY 2025–26 include data for JBM Auto and its subsidiaries, excluding joint ventures. Accordingly, the figures for the previous year are not directly comparable

**The revenue from operations has been adjusted for Purchasing Power Parity (PPP) using the latest PPP conversion factor published by the International Monetary Fund (IMF) for India for FY 2025-26, which is 20.34. As a result, the figure for the previous year has been updated.

***Given the Company's diverse outputs and reporting boundary, physical output is not reported as it cannot be consistently captured across the business.

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

The Company ensures compliance with all applicable regulatory requirements by obtaining the necessary approvals for the generation, handling, storage, and disposal of waste. Hazardous and non-hazardous waste is segregated at source, appropriately labelled, and stored in designated areas to facilitate safe handling and disposal.

Hazardous waste is managed in accordance with applicable regulations to mitigate environmental risks, supported by proper inventory management and record keeping. Employees involved in waste management receive appropriate training and are provided with the necessary personal protective equipment (PPE). Waste disposal is carried out only through authorized recyclers and disposal agencies, with relevant documentation and statutory returns maintained in a timely manner. The Company also pursues continuous improvement initiatives across its facilities to reduce waste generation and enhance resource efficiency.

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

Sr. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval/clearance are being complied with? (Y/N)	If no, the reasons thereof and corrective action taken, if any.
NA*				

*There are no operations in and around ecologically sensitive areas

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
NA*					

*There were no environmental impact assessments undertaken during the year

13. Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Y/N/NA).

Yes

If not, provide details of all such non-compliances, in the following format:

Specify the law/regulation/ guidelines which was not complied with	Provide details of the non- compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
NA			

Leadership Indicators

5. Does the entity have a business continuity and disaster management plan? (Yes/No)

Yes

Give details in 100 words/ web link.

The Company has established a Disaster Management Policy to strengthen preparedness and ensure an effective response to potential emergencies. The policy addresses both natural disasters and significant public health emergencies through a structured approach to risk management and business continuity. In addition, the Company provides centralized coordination and support to assist employees during critical situations, reinforcing its commitment to employee safety and well-being.

https://jbmbuses.com/jbm-auto-ltd/policies/

PRINCIPLE 7 BUSINESSES, WHEN ENGAGING IN INFLUENCING PUBLIC AND REGULATORY POLICY, SHOULD DO SO IN A MANNER THAT IS RESPONSIBLE AND TRANSPARENT.

(This principle highlights the importance of responsible advocacy. Companies should engage in policy advocacy in a responsible and transparent manner, and avoid engaging in activities that could undermine the public interest or the democratic process.)

Essential Indicators

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

   9

   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.**

Sr. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National/ International)
1	Automotive Component Manufacturers Association of India (ACMA)	National
2	Society of Indian Automobile Manufacturers (SIAM)	National
3	Associated Chambers of Commerce and Industry of India (ASSOCHAM)	National
4	India Energy Storage Alliance (IESA)	National
5	India Federation of Green Energy (IFGE	National
6	Confederation of Indian Industries (CII)	International
7	The Federation of Indian Chambers of Commerce and Industry (FICCI)	International
8	Union Internationale Des Transports Publics (UITP)	International
9	The Foreign Correspondents Club of South Asia	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
	NA*	

*There were no such issues during the year

Leadership Indicators

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

Sr. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half Yearly/ Quarterly/ Others- Please specify)	Web Link, if available
JBM actively contributes to industry development and broader societal progress through its participation in various industry associations. The Company supports initiatives that advance product safety, cleaner technologies, environmental sustainability, regulatory compliance, and consumer awareness. Its ESG-related policies further reflect a commitment to responsible business practices, inclusivity, and sustainable growth, reinforcing its long-term vision of creating value for both stakeholders and society.					

PRINCIPLE 8 BUSINESSES SHOULD PROMOTE INCLUSIVE GROWTH AND EQUITABLE DEVELOPMENT.

(This principle emphasizes the importance of promoting inclusive and equitable economic development. Companies should create economic opportunities for all, including disadvantaged and marginalized groups. They should also contribute to the development of local communities and support social and economic empowerment.)

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
NA*					

*There were no Social Impact Assessments undertaken during the year

2. Provide information on 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 ₹)
NA*						

*There were no projects that involved rehabilitation and resettlement

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

The Company has implemented a structured Grievance Redressal Policy to address concerns raised by local communities in a timely and transparent manner. Each manufacturing facility and operational unit maintains a grievance register, providing community members with a formal mechanism to report their concerns. Reported grievances are reviewed and addressed by the CSR Committee and are regularly monitored by the respective plant heads to ensure effective resolution. In addition, the Company has provided a dedicated email address on its website to enable members of the wider community to submit their grievances and feedback.

The Company actively undertakes a variety of CSR initiatives focused on community welfare and development. These activities are routinely evaluated by the CSR Committee and the Board to ensure alignment with community needs and policy objectives.

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

Particular	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/ small producers	6.09%	21.85%
Directly from within India	99.39%	99.65%

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

Particular	FY 2025-26*	FY 2024-25
Rural	9.86%	13.56%
Semi-urban	40.87%	50.76%
Urban	6.89%	11.85%
Metropolitan	42.38%	23.83%

(Place to be categorized as per RBI Classification System - rural / semi-urban / urban/metropolitan)

*Disclosures for FY 2025–26 include data for JBM Auto and its subsidiaries, excluding joint ventures. Accordingly, the figures for the previous year are not directly comparable

Leadership Indicators

6. Details of beneficiaries of CSR Projects:

Sr. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1.	Skill Development and education	3500+	100

PRINCIPLE 9 BUSINESSES SHOULD ENGAGE WITH AND PROVIDE VALUE TO THEIR CONSUMERS IN A RESPONSIBLE MANNER.

(This principle highlights the importance of responsible consumer engagement. Companies should provide safe, high-quality products and services, and ensure that they are marketed and sold ethically and responsibly. They should also be transparent about their products and services, and provide consumers with the information they need to make informed choices.)

Essential Indicators

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

The Company has implemented formal processes to efficiently handle and resolve customer and consumer complaints. Additionally, it conducts regular customer satisfaction surveys to capture client feedback, using the insights obtained to formulate action plans that drive continuous improvements in its products and services.

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

Particular	As a percentage to total turnover
Environmental and social parameters relevant to the product	This parameter is not applicable to the Company (JBMA) on a standalone basis, as it operates in a B2B (Business-to-Business) model with products manufactured according to the specific requirements of OEM customers. However, it is relevant for the Bus and Battery segments, which are produced through subsidiary companies and account for 36.27% of the consolidated turnover.
Safe and responsible usage	100%
Recycling and/or safe disposal	This parameter is not applicable to the Company (JBMA) on a standalone basis, as it operates in a B2B (Business-to-Business) model where products are manufactured in line with the specific requirements of OEM customers. However, it is relevant to the Battery segment, which is produced through subsidiary companies and accounts for 9.4% of the consolidated turnover.

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

Particular	FY 2025-26		Remark	FY 2024-25		Remark
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	0	0	NA	0	0	NA
Advertising	0	0	NA	0	0	NA
Cyber-security	0	0	NA	0	0	NA
Delivery of essential services	0	0	NA	0	0	NA
Restrictive Trade Practices	0	0	NA	0	0	NA
Unfair Trade Practices	0	0	NA	0	0	NA
Other	222	0	NA	501	39	NA

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

Particular	Number	Reason for recall
Voluntary recalls	0	NA
Forced recalls	0	NA

**5. Does the entity have a framework/ policy on cyber security and risks related to data privacy? (Yes/No) **

Yes

If available, provide a web link of the policy

https://jbmbuses.com/jbm-auto-ltd/policies/

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

NA

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

   a. **Number of instances of data breaches along-with impact**

   0

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

   0

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

   NA

Leadership Indicator

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

   Details on the Company's various products are available on its website. Additionally, customers are provided with an owner's manual for reference. https://www.jbmgroup.com/%20businesses/

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

   In the auto components segment, the Company manufactures parts in strict adherence to customer-specific safety and quality standards, ensuring that final products are aligned with the unique requirements of its B2B clients. These efforts are complemented by detailed product communication that helps clients understand technical specifications, appropriate usage, and relevant applications.

   Each product is supported by a comprehensive owner's manual outlining essential information and usage guidelines. The Company also promotes safe and responsible vehicle usage through multiple communication channels, all of which include customer support contact details.

   Additionally, the Company conducts in-depth technical and operational training sessions for bus drivers and staff to ensure safe handling and operation. Standard Operating Procedures (SOPs) and user manuals are also provided to facilitate the correct and secure use of its battery systems.

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

   The Company notifies its customers/consumers of any disruption or discontinuation of essential services via email.

4. **Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/NA)**

   Yes

   a. **If yes, provide details in brief.**

   The vehicle owner's manual includes comprehensive details on various safety stickers, such as No Smoking, Fire Extinguisher, and Wheelchair Assistance indicators, to promote awareness and ensure adherence to safety protocols.

   b. **Did your entity carry out any survey with regard to consumer satisfaction relating to the major products/ services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)**

   Yes

INDEPENDENT PRACTITIONER'S LIMITED ASSURANCE REPORT ON IDENTIFIED SUSTAINABILITY INFORMATION IN JBM AUTO LIMITED BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

To the Board of Directors of JBM Auto Limited,

1. We have undertaken to perform limited assurance engagement, for JBM Auto Limited ("JBM" or "the company") in respect of the agreed Sustainability Information listed below (the "Identified Sustainability Information" or "BRSR Core indicators") in accordance with the Criteria stated in paragraph 3 below. This Sustainability Information is included in the Business Responsibility and Sustainability Report (the "BRSR" or the "Report") of the Company for the year ended March 31st, 2026.

2. Identified Sustainability Information

Our scope of limited assurance consists of the BRSR Core indicators listed in the Appendix I to our report. The reporting boundary of the Report is as disclosed in Question 13 of Section A: General Disclosures of the BRSR with exceptions disclosed by way of note under respective questions of the BRSR, where applicable.

Our limited assurance engagement was with respect to the year ended March 31st, 2026 information only and we have not performed any procedures with respect to earlier periods, and any elements thereto, and, therefore, do not express any opinion thereon.

3. Criteria

The criteria used by the Company to prepare the Identified Sustainability Information is the "BRSR Core", which is a subset of the BRSR, consisting of a set of Key Performance Indicators ("KPIs")/ metrics under nine Environmental, Social and Governance ("ESG") attributes, as per the format of BRSR Core specified in Annexure 17A, read with the format of BRSR and the Guidance Note given in Annexure 16 and 17, respectively, the Securities and Exchange Board of India (SEBI) Master Circular HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 , and the 'Industry Standards on Reporting of BRSR Core' issued by SEBI vide circular SEBI/HO/CFD-POD1/P/CIR/2024/177 dated December 20, 2024 (collectively referred to as the "SEBI Circulars").

4. Management's Responsibility

The company's management is responsible for selecting or establishing suitable criteria for preparing the Sustainability Information including the reporting boundary of the Report, taking into account applicable laws and regulations, if any, related to reporting on the Sustainability Information, identification of key aspects, engagement with stakeholders, content, preparation and presentation of the Identified Sustainability Information in accordance with the Criteria. This responsibility includes design, implementation and maintenance of internal control relevant to the preparation of the Report and the measurement of Identified Sustainability Information, which is free from material misstatement, whether due to fraud or error.

In addition, the management of the company is also required to provide us with:

(a) Access to all information of which it is aware that is relevant to the preparation of the subject matter information, such as records, documentation, and other matters;

(b) Additional information that we may request from the management for the purpose of the engagement; and

(c) Unrestricted access to persons from whom we determine it necessary to obtain evidence.

5. Inherent limitations

The absence of a significant body of established practice on which to draw to evaluate and measure non- financial information allows for different, but acceptable, measures and measurement techniques and can affect comparability between companies.

6. Our Independence and Quality Control

We have maintained our independence and confirm that we have met the requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India (the "ICAI") and the SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated July 12, 2023, and its clarifications thereto and have the required competencies and experience to conduct this assurance engagement.

We apply Standard on Quality Control (the "SQC") 1, "Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements", and accordingly maintain a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

7. Our Responsibility

Our responsibility is to express a limited assurance opinion on the Identified Sustainability Information listed in Appendix I based on the procedures we have performed and evidence we have obtained.

We conducted our engagement in accordance with the Standard on Sustainability Assurance Engagements (SSAE) 3000, "Assurance Engagements on Sustainability Information", and Standard on Assurance Engagements (SAE) 3410 "Assurance Engagements on Greenhouse Gas Statements" (together the "Standards"), both issued by the Sustainability Reporting Standards Board (the "SRSB") of the ICAI.

These Standards require that we plan and perform our engagement to obtain limited assurance about whether the Identified Sustainability Information listed in Appendix I and included in the Report are prepared, in all material respects, in accordance with the Criteria.

As part of limited assurance engagement in accordance with the Standards, we exercise professional judgment and maintain professional skepticism throughout the engagement.

8. Limited Assurance

A Limited assurance engagement undertaken in accordance with these standards involves identifying and assessing the risks of material misstatement of the Identified Sustainability Information whether due to fraud or error, responding to the assessed risks as necessary in the circumstances.

A limited assurance engagement is substantially less in scope than a reasonable assurance engagement in relation to both the risk assessment procedures, including an understanding of internal control, and the procedures performed in response to the assessed risks.

The procedures we performed were based on our professional judgment and included inquiries, observation of processes followed, inspection of documents, analytical procedures, evaluating the appropriateness of quantification methods and reporting policies and agreeing or reconciling with underlying records.

Given the circumstances of the engagement, in performing the procedures listed above, we:

- Obtained an understanding of the Identified Sustainability Information and related disclosures.
- Obtained an understanding of the assessment criteria and their suitability for the evaluation and/or measurement of the Identified Sustainability Information.
- Made enquiries of Company's Management, including environment team, compliance team, human resource team amongst others and those with the responsibility for preparation of the Report
- Obtained an understanding of the key systems, processes and controls for recording, processing and reporting on the Identified Sustainability Information at the corporate office and at other locations/offices on a sample basis. Our procedures did not include evaluating the suitability of design, obtaining evidence about their implementation or testing operating effectiveness of particular control activities.
- Based on the above understanding and the risks that the Identified Sustainability Information may be materially misstated, determined the nature, timing and extent of further procedures.
- Reviewed the key assumptions, emission factors and methodologies used for calculation of Greenhouse Gas (GHG) emissions.
- Reviewed the company's process for collating the sustainability information through agreeing or reconciling the Identified Sustainability Information with the underlying records on a sample basis
- Obtained representations from the Company's Management.

9. Exclusions

Our assurance scope excludes the following and therefore we do not express an opinion on:

- Aspects of the Report and the data/information (qualitative or quantitative) other than the Identified Sustainability Information; and
- The statements that describe expression of opinion, belief, aspiration, expectation, aim, or future intentions provided by the Company.

10. Other information

The Company's management is responsible for the other information. The other information comprises the information included within the BRSR other than Identified Sustainability Information and our independent assurance report dated 30-07-2026 thereon.

Our opinion on the Identified Sustainability Information does not cover the other information and we do not express any form of assurance thereon.

In connection with our assurance engagement of the Identified Sustainability Information, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Identified Sustainability Information or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

11. Limited Assurance Conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Company's Identified Sustainability Information listed in Appendix I and presented in the BRSR report for the year ended March 31, 2026 are not prepared, in all material respects, in accordance with the Criteria specified in the "Criteria" section of our report.

12. Restriction on use

Our Limited Assurance report has been prepared and addressed to the Board of Directors of the Company at the request of the Company solely, to assist the Company in reporting on Company's sustainability performance and activities.

Accordingly, we accept no liability to anyone, other than the Company. Our Limited Assurance report should not be used for any other purpose or by any person other than the addressees of our report. We neither accept nor assume any duty of care or liability for any other purpose or to any other party to whom our report is shown or into whose hands it may come without our prior consent in writing.

For Vinay and Keshava LLP
Chartered Accountants,
Firm Reg No.: 005586S/S-200008

CA Prasanna K S
Partner
Membership No: 232959
UDIN: 26232959FDWRQQ4421

Place: Bengaluru
Date: 30-07-2026

Appendix I

Identified Sustainability Information subject to Limited Assurance

Sr. No.	Principle and Indicator Reference	Attribute	Parameters (Key Performance Indicators)
1	Principle 6 – E7	Green-house gas (GHG) footprint	1. Total Scope 1 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available) 2. Total Scope 2 emissions (Break-up of the GHG CO_2e into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available) 3. GHG Emission Intensity (Scope 1 + 2) a) Total Scope 1 and Scope 2 emissions (MT/V Total Revenue from operations) adjusted for PPP b) Total Scope 1 and Scope 2 emissions (MT/V Total output of product or services)
2	Principle 6 – E3 and E4	Water footprint	1. Total water consumption 2. Water consumption intensity a) Water Intensity per rupee of turnover adjusted for PPP b) Water Intensity in terms of physical output 3. Water Discharge by destination and levels of Treatment
3	Principle 6 – E1	Energy footprint	1. Total Energy Consumed 2. % of energy consumed from renewable sources 3. Energy intensity a) Energy Intensity per rupee of turnover adjusted for PPP b) Energy Intensity in terms of physical output
4	Principle 6 – E9	Embracing circularity-details related to waste management by the entity	1. Plastic waste (A) 2. E-waste (B) 3. Bio-medical waste (C) 4. Construction and demolition waste (D) 5. Battery waste (E) 6. Radioactive waste (F) 7. Other Hazardous waste. Please specify, if any. (G) 8. Other non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e., by materials relevant to the sector) 9. Total waste generated (A+B+C+D+E+F+G+H) 10. Waste intensity a) Waste Intensity per rupee of turnover adjusted for PPP b) Waste intensity in terms of physical output 11. Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations 12. For each category of waste generated, total waste disposed by nature of disposal method

Sr. No.	Principle and Indicator Reference	Attribute	Parameters (Key Performance Indicators)
5	Principle 3 – E1(c) Principle 3 – E11	Enhancing employee wellbeing and Safety	1. Spending on measures towards well-being of employees and workers – cost incurred as a % of total revenue of the company 2. Details of safety-related incidents for employees and workers (including contract workers i.e. workers in the company's construction sites) a) Number of Permanent Disabilities b) Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked) c) No of fatalities
6	Principle 5 – E3(b) Principle 5 – E7	Enabling Gender Diversity in Business	1. Gross wages paid to females as a % of wages paid 2. Complaints on POSH a) Total Complaints on Sexual Harassment (POSH) reported b) Complaints on POSH as a % of female employees/workers c) Complaints on POSH upheld
7	Principle 8 – E4 Principle 8 – E5	Enabling Inclusive Development	1. Input material sourced from following sources as % of total purchases – Directly sourced from MSMEs/ small producers and from within India 2. Job creation in smaller towns – wages paid to people employed in smaller towns (permanent or non-permanent/on contract) as % of total wage cost
8	Principle 9 – E7 Principle 1 – E8	Fairness in Engaging with Customers and Suppliers	1. Instances involving loss/breach of data of customers as a percentage of total data breaches or cyber security events 2. Number of days of accounts payable
9	Principle 1 – E9	Open-ness of business	1. Concentration of purchases & sales done with trading houses, dealers, and related parties a) Purchases from trading houses as % of total purchases b) Number of trading houses where purchases are made from c) Purchases from top 10 trading houses as % of total purchases from trading houses d) Sales to dealers/distributors as % of total sales e) Number of dealers/distributors to whom sales are made f) Sales to top 10 dealers/distributors as % of total sales to dealers/distributors 2. Loans, advances & investments with related parties – Share of RPTs (as respective %age) in: a) Purchases b) Sales c) Loans & advances d) Investments