

BRSR

2025

Business Responsibility
& Sustainability Report



Audacity under Control



Preface

from the Managing Director



Industrial progress today demands both bold thinking and disciplined execution. At John Cockerill India Limited, we believe that meaningful transformation happens when ambition is guided by responsibility. The theme of this year's report **Audacity under Control** reflects this balance. As industries evolve toward more sustainable and efficient models, our role is not only to innovate, but to do so with clarity of purpose, operational rigor, and long-term accountability.

During 2025, we continued to strengthen the integration of Environmental, Social and Governance principles into the way we operate. As a technology partner to the metals and heavy industries, we recognize the responsibility that comes with enabling industrial growth. Our focus therefore remained on improving energy efficiency, managing resources responsibly, and supporting the transition toward lower-carbon industrial processes. Across our operations, initiatives aimed at reducing emissions intensity, strengthening waste management, and improving water stewardship reflect a consistent approach: pursuing progress while maintaining careful control over our environmental footprint.

Equally important is the strength of the people who drive our organization forward. Safety continues to be our foremost priority, supported by a culture that encourages vigilance, accountability, and continuous improvement. During the year, we maintained a strong safety record while ensuring that employees and workers benefited from comprehensive training and skill development programs. Investing in capability building remains essential as technologies evolve and industries undergo rapid transformation.

Our commitment to responsible growth also extends beyond the workplace. Through our CSR initiatives, we continued to support community development programs focused on health, education, and environmental awareness, positively impacting more than 15,000 individuals. These initiatives reflect our belief that industrial progress must also contribute to the well-being of the communities that surround us.

Strong governance provides the framework that enables ambition to translate into responsible action. With active oversight from the Board and the CSR & ESG Committee, we continue to strengthen our ESG framework, enhance transparency, and align our disclosures with SEBI's BRSR requirements. This disciplined approach ensures that sustainability is embedded in decision-making across the organization.

As we look ahead, the path forward will require both courage and control. The industries we serve are entering a period of profound transformation, and John Cockerill India Limited is committed to playing its part in enabling that transition through responsible engineering, technological innovation, and a clear focus on long-term value creation.

I would like to thank our employees, customers, partners, shareholders, and communities for their continued trust and support as we move forward together.

Frederic Rene Martin

Managing Director

John Cockerill India Limited

Business Responsibility and Sustainability Reporting

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1.	Corporate Identity Number (CIN) of the Listed Entity	L99999MH1986PLC039921
2.	Name of the Listed Entity	John Cockerill India Limited
3.	Year of Incorporation	May 28, 1986
4.	Registered office address and	Mehta House, Plot No. 64, Road No. 13, MIDC, Andheri (East), Mumbai 400 093.
5.	Corporate Office Address	1902, 19 th Floor, Aurum Q2 IT Parc, TTC Industrial Area, Thane Belapur Road, Navi Mumbai 400 710, India
6.	Email	investors.jcil@johncockerill.com
7.	Telephone	+91 9619762727
8.	Website	https://www.johncockerillindia.com/
9.	Financial year for which reporting is being done	January 01, 2025 – December 31, 2025.
10.	Name of the Stock Exchange(s) where shares are listed	BSE Limited
11.	Paid-up Capital	As on December 31, 2025, the paid-up share capital stood at INR 4.94 crore comprising equity shares of INR 10 each.
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report:	a. Name - Ms. Sithu Baretto b. Designation – Marketing, Communications & ESG SPOC c. Telephone Number - +91 9619762727 d. E-mail ID – sithu.baretto@johncockerill.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).	This report is prepared on a standalone basis and includes only the operations of John Cockerill India Limited.
14.	Name of assurance provider	Not Applicable – This BRSR has been prepared voluntarily and is not subject to third-party assurance
15.	Type of assurance obtained	NA

II. Products/services

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Manufacturing	Manufacturer of Cold Rolling & Processing Equipment	100%

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

S. No.	Product/Service	NIC Code	% of total Turnover contributed
1	Manufacturer of Cold Rolling & Processing Equipment	28230	100%

III. Operations

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

Location	Number of plants	Number of offices	Total
National	2	2	4
International	0	0	0

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	6
International (No. of Countries)	1

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

Contribution of exports is - ~27.37% of the total turnover of the company.

c. A brief on types of customers

John Cockerill India Limited primarily serves customers in the metals sector, with a strong concentration in the steel industry. It is a trusted partner for end-to-end process solutions, advanced engineering, and industrial automation. The company supports a wide range of customer segments involved in all aspects of steel production and finishing. Its key customer segments include:

- 1. Integrated Steel Manufacturers:** Large-scale producers involved in the complete steelmaking process, including cold rolling and finishing.
 John Cockerill India provides comprehensive systems such as:
 - Cold Rolling Mills (CRM)
 - Continuous Galvanizing Lines (CGL)
 - Pickling Lines
 - Skin Pass Mills
 - Annealing and Coating Lines
- 2. Cold Rolling Mill Operators:** Companies specializing in the production of flat steel products through cold rolling technology. These firms benefit from John Cockerill's expertise in:
 - High-precision rolling mills
 - Automatic gauge control systems
 - Strip tension control and lubrication technology
- 3. Specialty Steel Producers:** Manufacturers producing high-performance, value-added steels for industries such as automotive, electrical, and white goods. John Cockerill offers:
 - Custom processing lines for high-strength and advanced-high-strength steels
- 4. Steel Processing Line Operators:** Businesses engaged in galvanizing, pickling, annealing, and other finishing operations rely on:
 - High-speed, continuous lines
 - Uniform coating and controlled atmosphere systems
 - Energy-efficient furnaces and rapid cooling technologies
- 5. Project Developers & EPC Contractors:** Entities tasked with building new steel plants or expanding existing facilities seek John Cockerill for:
 - Turnkey engineering solutions
 - Design, manufacturing, and commissioning of complete lines
 - Automation, control, and process integration

6. Equipment Maintenance Teams: Operational and maintenance divisions of steel companies that depend on:

- Spare parts and wear components
- Upgrades and retrofitting services
- On-site technical support and training

7. OEMs & Component Buyers: Companies procuring customized components, machinery, and control systems for integration into their broader operations. John Cockerill provides:

- Standalone equipment modules
- Mechatronics and control panels
- Sensors and process monitoring systems

IV. Employees

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

a. Employees and workers (including differently abled):

S. No.	Particulars	Total A	Male		Female	
			No. B	B/A %	No. C	C/A %
Employees						
1.	Permanent (D)	378	355	94%	23	6%
2.	Other than Permanent (E)	11	11	0%	0	0%
3.	Total employees (D+E)	389	366	94%	23	6%
Workers						
4.	Permanent (F)	0	0	0	0	0
5.	Other than Permanent (G)	0	9	0%	0	0%
6.	Total workers (F+G)	0	9	0	0	0

b. Differently abled Employees and workers:

S. No.	Particulars	Total A	Male		Female	
			No. B	B/A %	No. C	C/A %
Differently abled Employees						
1.	Permanent (D)	2	1	0.50	1	0.50
2.	Other than Permanent (E)	0	0	0	0	0
3.	Total differently abled employees (D+E)	2	1	0.50	1	0.50
Differently Abled Workers						
4.	Permanent (F)	0	0	0	0	0
5.	Other than permanent (G)	0	0	0	0	0
6.	Total differently abled workers (F+G)	0	0	0	0	0

21. Participation/Inclusion/Representation of women

	Total	No. and percentage of Females	
		No.	%
Board of Directors	8	2	25%
Key Management Personnel	3	0	0

22. Turnover rate for permanent employees and workers:

	FY Jan 2025 – Dec 2025 (Turnover rate in Current Financial Year)			FY Jan 2024 – Dec 2024 (Turnover rate in previous Financial Year)			FY April 2023 – Dec 2023 (Turnover rate in year prior to previous Financial Year)		
	Female	Male	Total	Male	Female	Total	Male	Female	Total
Permanent Employees*	20%	1%	20%	13.54	21.74	9.8	10.26	22.64	11.00
Permanent Workers	NA								

*This is largely explained by a planned workforce adjustment in Q1 following a project ramp-down, which drove a temporary spike in involuntary attrition (peak: 3.6% in March). Excluding this one-off, attrition stabilized at levels consistent with sector norms for the remainder of the year.

NA: Company does not have any permanent workers

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

S. No.	Name of the holding / subsidiary/ 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.	John Cockerill SA (Formerly Cockerill Maintenance and Ingenierie SA)	Holding	74.89	No

VI. CSR Details

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No)
- (ii) Turnover (in Rs.) – Rs. 3,57,59,48,000/-
- (iii) Net worth (in Rs.) – Rs. 2,11,72,11,000/-

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY Jan 2025 – Dec 2025 Current Financial Year			FY Jan 2024 – Dec 2024 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	Nil	Nil	-	Nil	Nil	-
Investors (other than shareholder)	Yes, Hired an agency for investor relations. sagar.shroff@sgapl.net	NA	NA	-	NA	NA	-
Shareholders	Yes, Hired an agency for investor relations. sagar.shroff@sgapl.net	Nil	Nil	-	Nil	Nil	-

Employees and workers	Yes Whistle blower policy Human Rights Policy Code of Conduct Insider Trading Policy POSH policy	Nil	Nil	-	Nil	Nil	-
Customers	Yes Whistle blower policy Website (Customer Enquiry/Feedback page)	Nil	Nil	-	Nil	Nil	-
Value Chain Partners	Yes Whistle blower policy	Nil	Nil	-	Nil	Nil	-
Other (please specify)	POSH policy	Nil	Nil	-	Nil	Nil	-

NOTE: <https://johncockerillindia.com/investors/whistleblower-policy/>

The Company has formal redressal mechanisms in place, including a IC Committee under POSH, with zero complaints reported during the period.

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

S. No.	Material issue identified	Subtopic	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.	Energy Efficiency & Usage	R & O	High energy consumption during metal processing leads to higher operational costs; dependency on non-renewables increases exposure to price volatility & ESG risks.	As an opportunity, investing in renewable energy sources can reduce costs in long term, improve energy efficiency, also can mitigate risks associated with fossil fuel dependence and contribute to environment sustainability goals	Installed VFDs & soft starters to reduce power surges. Upgraded APFC panels. Rationalized usage of lighting and cooling. Proposed solar plant setup.	Positive – Cost savings from efficient systems and solar; Negative – Initial capex for upgrades.
2.	Occupational Health & Safety	R	Industrial equipment poses risks of injury, burns, or long-term health hazards to operators and maintenance personnel.	-	Implemented hierarchy of controls. PPE enforcement. Periodic safety audits and training. Machine safety interlocks. Achieved ISO 45001 certification. The Company invested 1796 hours in safety-related activities, including meetings, training sessions, toolbox talks, and health awareness programs.	Negative – Accidents lead to compensation, downtime. Positive – Safer workplace improves retention and morale.

3.	Training and Skill Development	O	-	High-tech machinery and automation demand upskilling of employees to improve productivity, accuracy, and reduce operational errors.	The Company dedicated 5,668 man-hours to training our personnel, showcasing our commitment to enhancing workforce skills. The Company consistently enhances its performance management process. The focus was on the datacenter and connectivity infrastructure.	Negative
4.	Cybersecurity & IT Resilience	R	Vulnerability to cyberattacks may cause data breaches, IP theft, system downtimes, or halt automated operations and ERP systems.	-	In the datacenter the Company has implemented the technology called HCI (hyper converge infrastructure) from Nutanix with vSphere as the Hypervisor from VMware.	Negative
5.	Ethical Governance & Compliance	R & O	Non-compliance with industrial standards, tax, or regulations may invite penalties and harm reputation.	Ethical practices build stakeholder trust, attract investors, and ensure smooth global trade collaborations.	Ethics training. Internal controls and audits. Whistleblower mechanisms. Legal compliance tracking.	Positive
6.	Product Quality & Innovation	O	-	High-precision machinery and innovative upgrades increase client satisfaction and global competitiveness.	-	Negative
7.	Water & Waste Management	R	Improper disposal of effluents or coolant waste can attract environmental penalties and regulatory actions.	-	Effluent treatment systems. Common recycling of process water. Regular monitoring & compliance with CPCB/SPCB norms.	Negative
8.	Supply Chain Disruptions	R	Global or domestic disruptions (logistics, raw materials) can impact production timelines and cost.	-	Vendor diversification. Inventory buffer strategy. Strengthened supplier SLAs. Consolidation of vendors to reduce dependency on multiple vendors.	Negative – Production delays, increased costs.
9.	Customer Satisfaction & Support	O	-	Prompt after-sales service and technical support build long-term partnerships, generate referrals, and increase repeat business.	-	Positive – Enhanced client retention and repeat orders.

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

Disclosure Questions		P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Policy and management processes										
1.	a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/ No)	Yes The Company's existing policies and practices cover across areas such as governance, ethics, employee welfare, environmental responsibility, stakeholder engagement, and compliance collectively reflect the core elements of the NGRBC principles.								
	b. Has the policy been approved by the Board? (Yes/ No) ¹	Yes, The relevant policies covering the NGRBC principles have been approved by the Board or its committees, though they are not explicitly titled under the NGRBC framework.								
	c. Web Link of the Policies, if available	https://www.johncockerillindia.com/								
2.	Whether the entity has translated the policy into procedures. (Yes / No)	Yes								
3.	Do the enlisted policies extend to your value chain partners? (Yes/No)	While participation in business responsibility initiatives is not mandatory, suppliers are encouraged to adopt responsible practices. The Company has prepared a Supplier Code of Conduct aligned with its ESG commitments, which has been shared with suppliers to be followed by them. Most of the critical suppliers have signed the Supplier Code of Conduct and the Company is in the process of getting it signed by all the vendors.								
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	The Company is certified with international standard ISO – 9001:2015: Quality management system. The Company is also certified with International Standard ISO 45001:2018: Occupational health and safety management system.								
5.	Specific commitments, goals and targets set by the entity with defined timelines, if any.	The Company is strengthening its sustainability practices across key areas like energy use, tree plantation for environment, efficient water use, responsible sourcing, and ethical conduct. While formal targets are being developed, efforts are ongoing to align with global ESG standards and build a structured roadmap.								
6.	Performance of the entity against specific commitments, goals and targets along-with reasons in case the same are not met.	The Company is in the process of formalizing specific ESG targets. Ongoing initiatives reflect steady progress in key areas like energy efficiency, supply chain responsibility, and employee welfare. Future reports will include measurable outcomes as targets are finalized.								
Governance, leadership and oversight										
7.	Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements									
	As the Director responsible for the Business Responsibility and Sustainability Report of John Cockerill India Limited, I am pleased to present the Company's performance, initiatives, and key developments in the area of responsible business conduct for the financial year 2025-26. The Company remains guided by its purpose of engineering a carbon-free future and continues to integrate sustainability considerations into its strategy, operations, and governance processes. As a manufacturer of Cold Rolling & Processing Equipment, our role in enabling industrial transformation carries with it a responsibility to ensure that such transformation is environmentally sustainable, socially responsible, and ethically governed.									
	Environmental Stewardship									
	During Jan 2025 – Dec 2025, the Company continued its focus on improving resource efficiency and reducing environmental impact. Measurable progress was achieved in optimizing energy consumption, particularly in reducing dependence on non-renewable sources. Scope 1 and Scope 2 greenhouse gas emissions stood at 929.13 metric tonnes of CO ₂ equivalent, with emission intensity demonstrating year-on-year improvement. Key initiatives included optimization of electricity consumption, installation of high-efficiency equipment, and advancement of renewable energy adoption initiatives.									

Water stewardship remained a priority, with 100% recycling of the 8644.05 kiloliters of water withdrawn during the year. Hazardous waste, including used oil and e-waste, was managed in compliance with applicable environmental regulations. The Company continues to work towards increasing the share of renewable energy and strengthening sustainable sourcing practices across the value chain.

Social Responsibility

The Company remains committed to maintaining a safe and healthy workplace. During Jan 2025 – Dec 2025, no workplace fatalities or lost time injuries were reported. However, five near-miss incidents and one property damage case were recorded. All incidents were investigated, with corrective and preventive actions implemented; certain actions remain under progress and are being closely monitored for closure. A significant safety risk relating to water tanks installed within the premises was identified, and a structured action plan has been developed for mitigation. Additionally, select operational activities requiring enhanced control measures were reviewed, and corrective actions are being tracked to further strengthen workplace safety under the Company’s ISO 45001-aligned framework.

Capacity building remained a focus area, with structured training programs covering over 100% of employees and contract workers in areas including health, safety, and skill development. While gender diversity in leadership continues to be an area of improvement, the Company remains committed to promoting equal opportunity and upholding human rights across its operations. Corporate Social Responsibility initiatives during the year reached over 15,000 beneficiaries, primarily in the areas of health and environmental sustainability.

Governance and Ethical Conduct

Strong governance practices underpin the Company’s sustainability framework. Policies relating to anti-corruption, whistleblower protection, and regulatory compliance are implemented across all levels of the organization. During Jan 2025 – Dec 2025, no incidents of bribery, corruption, or human rights violations were reported.

Oversight of ESG matters is exercised at the Board level through the Corporate Social Responsibility and ESG Committee, ensuring accountability and integration of sustainability considerations into business decision-making. During the year, the Company further strengthened its ESG framework by refining targets, establishing baselines, and aligning key performance indicators with recognized global standards.

Way Forward

While the Company has made steady progress, key priorities remain, including formalization of science-based emission reduction pathways, enhancement of supply chain sustainability practices, and improvement in diversity and inclusion metrics. These areas are being addressed through strengthened data governance, stakeholder engagement, and continued investment in operational efficiencies and clean technologies.

The Company reaffirms its commitment to responsible business conduct, continuous improvement, and transparent disclosures in alignment with the principles of the National Guidelines on Responsible Business Conduct and the SEBI BRSR framework.

8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Frederic Martin Managing Director DIN: 11210964
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	During the year under review, the Company started to focus on putting in place an Environment, Social and Governance (“ESG”) framework to drive the ESG agenda for the long term. In order to achieve this target, the scope of CSR Committee was expanded to include ESG activities, and the Committee was renamed as Corporate Social Responsibility and ESG Committee. The members of the Committee for Jan2025 – Dec 2025 were as follows: Ms. Anupama Vaidya Chairperson Independent Director Mr. Michael Kotas Member MD (till 31July2025) Mr. Frederic Martin Member MD (from 01August2025) Mr. Vivek Bhide Member Non – Executive Director

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
	1	2	3	4	5	6	7	8	9	1	2	3	4	5	6	7	8	9
Performance against above policies and follow up action	During the year under review the Company continued to take initiative under ESG framework to drive its long-term ESG agenda.																	
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	The Company is in compliance with all the statutory requirements applicable to the Company.																	

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

P	P	P	P	P	P	P	P	P
1	2	3	4	5	6	7	8	9

Some of the processes and compliances are subject to scrutiny by auditors and regulatory authorities, as applicable

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

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the principles material to its business (Yes/No)	As the answer to question (1) above is 'Yes', this question is not applicable.								
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
The entity does not have the financial or/ human and technical resources available for the task (Yes/No)									
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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



Essential Indicators

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

Segment	Total number of training and awareness programs held	Topics/principles covered under the training and its impact	%age of persons in respective categories covered by the awareness Programs
Board of Directors	2	The Board was sensitized on matters related to ethics, governance, risk, and sustainability through structured updates and presentations made during Board and Committee meetings. Numbers Not separately tracked. Topics included business conduct, ESG-related risks and strategy.	100%

Key Managerial Personnel	2	All KMPs were covered through internal briefings and formal committee-level responsibilities related to ESG, Code of Conduct, and compliance. This includes sessions as part of the CSR and ESG Committee and Board-level interactions.	100%
Employees other than Board of Directors and KMPs	48	Throughout the year employees were provided sessions on topics including EHS, technical upskilling, compliances, Code of Conduct, cybersecurity, POSH, wellness, and leadership. Trainings were aligned with skill gap assessments and performance appraisals	100%
Workers	NA	NA	NA

Mandatory onboarding and compliance training, including EHS, QMS, POSH, Anti-Corruption, Ethics, GDPR, and Cyber Security—are provided to all of our employees. Additionally, technical training programs are conducted to equip employees with updated software skills and domain knowledge aligned with evolving business requirements and performance objectives.

2. Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year, in the following format (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website):

Monetary					
	NGRBC Principle	Name of the regulatory / enforcement agencies/ judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/Fine					
Settlement	NA	NA	NA	NA	NA
Compounding Fee					
Non-Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)	
Imprisonment					
Punishment	NA	NA	NA	NA	NA

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

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

Yes, the Company has implemented a comprehensive anti-corruption and anti-bribery framework as part of its commitment to ethical business conduct. The Company's Board-approved Code of Conduct explicitly prohibits any form of bribery, corruption, or unethical inducement. It includes provisions on gift policy, conflict of interest, and strict restrictions against any payment, hospitality, donations, or comparable benefits intended (or perceived to be intended) to secure business advantages. In addition, the Company has established a robust Whistle Blower Policy / Vigil Mechanism that allows directors and employees to report genuine concerns related to unethical behavior, actual or suspected fraud, or violations of the Code of Conduct. The mechanism ensures anonymity, protection from retaliation, and independent investigation of all reported cases. These policies are aligned with the Company's core values of integrity, transparency, and accountability and are essential to maintaining stakeholder trust.

Web link: <https://johncockerillindia.com/investors/code-of-conduct/>

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

	FY Jan 2025 – Dec 2025 (Current Financial Year)	FY Jan 2024 – Dec 2024 (Previous Financial Year)
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil
Workers	Nil	Nil

6. Details of complaints with regard to conflict of interest: The Company has in place a Code of Conduct and a Related Party Transactions Policy to ensure transparency, ethical conduct, and effective management of potential conflicts of interest. These policies are applicable across all levels of the organization and are supported by appropriate review and approval mechanisms. During FY Jan 2025 – Dec 2025, no complaints relating to conflict of interest were received.

	FY Jan 2025 – Dec 2025 (Current Financial Year)		FY Jan 2024 – Dec 2024 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	-	Nil	-
Number of complaints received in relation to issues of Conflict of Interest of the KMP	Nil	-	Nil	-

7. Provide details of any corrective action taken or underway on issues related to fines / penalties / action taken by regulators/ law enforcement agencies/ judicial institutions, on cases of corruption and conflicts of interest. - During the reporting period, there were no instances of fines, penalties, or enforcement actions initiated by any regulatory authority, law enforcement agency, or judicial body against the Company in connection with corruption or conflicts of interest. As such, no corrective actions were required. The Company remains committed to upholding the highest standards of ethical conduct and legal compliance.

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

Particulars	Jan 2025 – Dec 2025 (Current Financial Year)	Jan 2024 – Dec 2024 (Previous Financial Year)
Number of days of accounts payables	321.8 days	Not tracked

Credit periods vary as per contractual terms with suppliers/vendors, and no interest is generally charged. The Company ensures timely payments within agreed terms.

Accounts payable days are elevated due to certain payments withheld on account of vendor-related issues. Excluding these, the metric reflects the normal operating cycle, and the increase is primarily attributable to such exceptional items.

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	Jan 2025 – Dec 2025 (Current Financial Year)	Jan 2024 – Dec 2024 (Previous Financial Year)
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	Nil	Nil
	b. Number of trading houses where purchases are made from	Nil	Nil
	c. Purchases from the top 10 trading houses as % of total purchases from trading houses.	Nil	Nil
Concentration of Sales	a. Sales to dealers/distributors as % of total sales	Nil	Nil
	b. Number of dealers/distributors to whom sales are made	Nil	Nil
	c. Sales from top 10 dealers/distributors as % of total sales to dealers/distributors	Nil	Nil

Share of RPTs in	a. Purchases (Purchases with related parties/ total Purchases)	15.80%	9.05%
	b. Sales (Sales with related parties/ total Sales)	4.13%	2.14%
	c. Loans & advances (Loans & advances given to related parties/ Total loans & advances)	Nil	Nil
	d. Investments (Investments in related parties/ Total Investments made)	Nil	Nil

Note:

Includes all monetary transactions with related parties, comprising purchases of goods, services, and shared services, expressed as a percentage of total material purchases.

Includes all monetary transactions with related parties in the form of sale of goods, services, and shared services, expressed as a percentage of total revenue from operations

Leadership Indicators

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

Total number of awareness programmes held	Topics / principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
1	Awareness on ESG Expectations and Supplier Code of Conduct	-

During the reporting period, the Company conducted ESG awareness initiatives for its value chain partners by formally communicating its expectations through email communications to 923 suppliers. The communication emphasized adherence to the Company’s Supplier Code of Conduct, which outlines key requirements related to ethical business practices, environmental responsibility, labor standards, human rights, health and safety, and regulatory compliance.

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

Yes, The Company has a code of conduct for all members of the Board and senior management personnel which requires them to always act in the interests of the Company and fulfill their fiduciary obligations. The code requires the Directors not to engage in any business, relationship or activity, which may be in conflict with the interests of the Company. The Directors are required to promptly disclose all necessary information as may be required by the Company in compliance with the provisions of the Listing Agreement, SEBI Regulations, the Companies Act, 2013 and other applicable laws.

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



Essential Indicators

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

	Current Financial Year FY Jan 2025 – Dec 2025	Previous Financial Year FY Jan 2024 – Dec 2024	Details of Improvements in environmental and social impacts
R&D	Nil	Nil	NA
Capex	Nil	Nil	NA

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

Currently, the entity is in the process of evaluating and developing structured strategies for sustainable sourcing. While formal sustainable sourcing procedures are not yet fully implemented, the Company has rolled out a Supplier Code of Conduct to its vendors and is actively encouraging the adoption of responsible practices across its supply chain. Efforts are underway to integrate sustainability considerations into procurement processes in the near future.

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

Nil

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

The company's products are capital-intensive and, due to their nature, are not designed for easy reclamation or recycling at the end of their life cycle. As a result, the processes for reclaiming, reusing, or recycling the products are not currently in place.

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

If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.

Yes, the company is fully committed to the principles of Extended Producer Responsibility (EPR). The waste collection plan is designed to align with the EPR guidelines submitted to the Pollution Control Boards. This plan outlines the company's responsibility for managing the lifecycle of its products, including proper collection, recycling, and disposal of waste, ensuring compliance with EPR regulations.

Leadership Indicators

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

The entity has not conducted Life Cycle Assessments for any of its products.

NIC Code	Name of Product / Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the web-link.
-	-	-	-	-	-

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

Not Applicable.

Name of Product / Service	Description of the risk / concern	Action Taken
NA	NA	NA

3. Percentage of recycled or reused input material to total material (by value) used in production (for manufacturing industry) or providing services (for service industry).

Not Applicable.

Indicate input material	Recycled or re-used input material to total material	
	FY Jan 2025 - Dec 2025 Current Financial Year	FY Jan 2024 - Dec 2024 Previous Financial Year
NA	NA	NA

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

	FY Jan 2025 – Dec 2025 Current Financial Year			FY Jan 2024 – Dec 2024 Previous Financial Year		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	-	-	-	-	-	-
E-waste	-	-	-	-	-	-
Hazardous waste	-	-	-	-	-	-
Other waste	-	-	-	-	-	-

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

Not applicable.

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
NA	NA

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



Essential Indicators

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities ¹	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent employees											
Male	355	355	100.00	355	100	-	-	4	1.1	0	0.0
Female	23	23	100.00	23	100	23	100	0	0.0	0	0.0
Total	378	378	100.00	378	100	23	6	4	1.1	0	0.0
Other than Permanent employees											
Male	11	11	100.00	11	100.00	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	11	11	100.00	11	100.00	0	0	0	0	0	0

Note: Group Health Insurance, Group Personnel Accidental Insurance and Group Term Life Insurance are covered. Maternity Benefit is the total number of Women employees covered which is mentioned above.

Other than Permanent Workers, they are Independent Consultants. Only SELF is covered under Group Health Insurance Policy and Group Personal Accidental Policy.

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

Category	% of workers 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	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-
Other than Permanent workers											
Male	-	-	-	9	100	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	9	100	-	-	-	-	-	-

For workers, the company undertakes workmen compensation policy.

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

	FY Jan 2025 – Dec 2025 Current financial year	FY Jan 2024 – Dec 2024 Previous Financial Year
Cost incurred on well-being measures as a % of total revenue of the company	0.37%	0.38%

Note: The Group Health Insurance, Accident Policy, and Life Term Policy are active from 01 July to 30 June of every year.

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

Benefits	FY Jan 2025 – Dec 2025 Current Financial Year			FY Jan 2024 – Dec 2024 Previous Financial Year		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	99%	0%	Y	99%	0%	Y
Gratuity	100%	0%	Y	99%	0%	Y
ESI	0%	0%	0	0%	0%	-

Note: As on date, there are four expatriate employees on the payroll of John Cockerill India Limited. Out of these, the remuneration cost of one expatriate employee is partially charged back to Belgium (61% to Belgium and 39% to JCIL).

With respect to Provident Fund (PF) contributions:

- One expatriate employee is above 60 years of age and, accordingly, is not eligible for Provident Fund contributions as per applicable regulations.
- The remaining three expatriate employees are exempt from Provident Fund deductions pursuant to the Government notification issued under the Social Security Agreement between Belgium and India, which provides for exemption from social security contributions in India subject to prescribed conditions.

Accordingly, no Provident Fund contributions are applicable in respect of the above-mentioned expatriate employees.

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

Yes. The company has implemented measures in its office premises to ensure accessibility for differently abled employees, in line with the Rights of Persons with Disabilities Act, 2016. These measures include the provision of elevators and specialized stretchers for use during emergencies. Additionally, each floor has a designated emergency floor warden trained to assist differently abled employees during emergency situations.

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

Yes. The Company has an Equal Opportunity Policy in place in accordance with the Rights of Persons with Disabilities Act, 2016. John Cockerill and all John Cockerill Companies are equal opportunity employers and evaluate qualified applicants without regard to race, color, national origin, religion, ancestry, sex (including pregnancy, childbirth and related medical conditions), age, marital status, disability, veteran status, citizenship status, sexual orientation, gender identity or expression, or any other characteristics protected by applicable law.

Web-link: <https://johncockerillindia.com/investors/policy-on-human-rights/>

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

Gender	Permanent Employees		Permanent Workers	
	Return to work rate	Retention Rate	Return to work rate	Retention Rate
Male	100%	100%	NA	NA
Female	NA*	NA	NA	NA
Total	100%	100%	NA	NA

*No female employee took maternal leave during the reporting period.

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

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	Yes. The company has a well-defined Employee Grievance Redressal Mechanism in place. Employees are encouraged to initially address concerns or job-related issues with their immediate supervisors to seek prompt and effective resolution. If the issue remains unresolved, employees can escalate the matter to the Human Resources Department. Additionally, a suggestion/complaint box is available to ensure accessibility and confidentiality. Notably, no grievances were reported during the reporting period.
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

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

Category	FY Jan 2025 – Dec 2025 (Current Financial Year)			FY Jan 2024 – Dec 2024 (Previous Financial Year)		
	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	378	0	0	407	0	0
- Male	355	0	0	384	0	0
- Female	23	0	0	23	0	0
Total Permanent Workers	0	0	0	0	0	0
- Male	0	0	0	0	0	0
- Female	0	0	0	0	0	0

8. Details of training given to employees and workers:

Category	FY Jan 2025 – Dec 2025					FY Jan 2024 – Dec 2024				
	Total (A)	On Health and safety measures		On Skill Upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E / D)	No. (F)	% (F/D)
Employees										
Male	355	355	100%	355	100	384	384	100%	118	30.72%
Female	23	23	100%	23	100	23	23	100%	5	21.73%
Total	378	378	100%	378	100	407	407	100%	123	30.22%
Workers										
Male	9	9	100%	-	-	12	12	100%	-	-
Female	-	-	-	-	-	-	-	-	-	-
Total	9	9	100%	-	-	12	12	100%	-	-

The Company's Training and Development policy focuses on aligning individual growth with business needs through structured skill assessments and gap analysis. Training needs are identified via competency mapping and annual performance appraisals. A yearly training calendar is developed across key areas like EHS, quality, compliance, technical skills, wellness, and leadership. These programs aim to build capability, ensure compliance, and support personal and professional development.

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

Category	FY Jan 2025 – Dec 2025 Current Financial Year			FY Jan 2024 – Dec 2024 Previous Financial Year		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	355	355	100%	384	384	100%
Female	23	23	100%	23	23	100%
Total	378	378	100%	407	407	100%
Workers						
Male	-	-	-	-	-	-
Female	-	-	-	-	-	-
Total	-	-	-	-	-	-

10. Health and safety management system:

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

Yes. The Company has implemented an Occupational Health and Safety Management System and is certified under ISO 45001:2018, which ensures a comprehensive approach to managing occupational health and safety risks across its operations.

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

The Company follows a structured HIRA (Hazard Identification and Risk Assessment) procedure to systematically identify and assess work-related hazards and risks, both on a routine and non-routine basis.

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

Yes. The Company has established mechanisms that allow workers to report work-related hazards without fear of retaliation and empowers them to withdraw from unsafe work conditions until they are resolved.

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

Yes. Employees and workers have access to non-occupational medical and health care services. The Company has implemented safety protocols including the availability of eye wash stations, fire safety equipment, and pre-visit safety inductions for all factory visitors, along with regular health and wellness sessions.

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

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

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

The company ensures a safe and healthy workplace through an established EHS management system aligned with ISO 45001. Regular safety moments, risk assessments, and audits are conducted to identify and control hazards. Proper PPE is provided and strictly used. Safety committee meeting, tool box talk, Reporting of UA /UC and employee participation in safety programs help maintain a strong safety culture and continuous improvement.

To ensure a safe and healthy workplace, the company has implemented the following measures:

- Identification and Mitigation of Work Hazards: Regular workplace inspections are carried out to identify potential hazards, which are then mitigated using engineering controls, administrative controls, and personal protective equipment (PPE).
- Golden Safety Rules: A set of non-negotiable safety rules, known as the Golden Safety Rules, are enforced to prevent accidents and maintain a safe working environment.
- Personal Protective Equipment (PPE): PPE, including safety goggles, gloves, helmets, and respirators, is provided to employees as necessary to protect them from workplace hazards.
- Safety Kaizens: Continuous improvement initiatives, known as Safety Kaizens, involve employees at all levels to proactively identify and address safety concerns.
- Standard Operating Procedures (SOPs): SOPs are developed and regularly reviewed for all tasks and processes to ensure safety standards are consistently met. The company is deeply committed to fostering a safety culture where every employee is actively engaged in ensuring a healthy and safe working environment.

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

	FY Jan 2025 – Dec 2025			FY Jan 2024 – Dec 2024		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	Nil	-	-	Nil	-	-
Health & Safety	Nil	-	-	Nil	-	-

14. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	100% - Third-party statutory audit conducted as per the Factories Act and ISO 45001 surveillance audit completed in July.
Working Conditions	100% Assessed during statutory safety audit and ISO 45001 surveillance audit in July covering workplace conditions and compliance.

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.

During the reporting year 2025, five near-miss incidents and one property damage case were reported. Corrective actions have been implemented, and a few are under progress. A significant risk was identified related to water tanks installed within the premises, for which an action plan has been developed to mitigate the risk. Additionally, certain activities requiring improved control measures have been reviewed, and corresponding actions are being tracked for closure to strengthen workplace safety.

Leadership Indicators

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

A. Employees

The Company provides Group Life Term Insurance coverage to all employees from their date of joining (Day 1). The policy ensures financial protection in the event of death during employment, in accordance with the terms and conditions of the insurance coverage.

B. Workers

The Company does not have any workers during the reporting period.

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

Currently, the Company does not have a formal mechanism in place to monitor the deduction and deposit of statutory dues by value chain partners. However, the Company undertakes periodic follow-ups, where applicable, to obtain confirmation of compliance with statutory requirements and expects its value chain partners to comply with all applicable laws and regulations.

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

	Total No. of affected employees/ workers		No. of employees/ workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	Jan 2025 – Dec 2025 (Current Financial Year)	Jan 2024 – Dec 2024 (Previous Financial Year)	Jan 2025 – Dec 2025 (Current Financial Year)	Jan 2024 – Dec 2024 (Previous Financial Year)
Employees	0	0	0	0
Workers	0	0	0	0

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)

The Company does not currently have a formal transition assistance program to facilitate continued employability or manage career endings arising from retirement or termination of employment. Any separation of employment is managed in accordance with applicable laws, internal policies, and contractual terms.

5. Details on assessment of value chain partners:

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

Health and safety practices - The Company assesses the health and safety practices of its value chain partners as part of the vendor registration and onboarding process. The assessment includes on-site evaluations conducted in accordance with a defined evaluation framework to verify alignment with the Company's health and safety standards and applicable regulatory requirements.

Working Conditions - The Company evaluates the safety practices and overall working conditions of its value chain partners as part of its due diligence framework. Such assessments are conducted using a defined evaluation format to ensure adherence to the Company's standards, applicable regulatory requirements, and recognized best practices.

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

Nil

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



Essential Indicators

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

Approach to engage with stakeholders; prioritizing groups based on their material influence on the company’s ability to create value.

Key stakeholders identified by the company include:

1. **Employees:** A critical group, as they are directly impacted by the company’s activities and contribute significantly to its success.
2. **Shareholders and Investors:** Interested in the company’s performance to see growth in their investments.
3. **Customers:** Their experience with our products or services is central to our business success.
4. **Suppliers:** Provide essential raw materials and services, influencing the company’s operations.
5. **Government & Regulatory Bodies:** Ensure compliance with laws and regulations.
6. **Community/Society:** Affected by the company’s operations, representing the local or broader societal environment.

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

Stakeholder Groups	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website, Other)	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees	No	<ul style="list-style-type: none"> • Local Intranet • Website • Learning Management portal • Notices • Training and awareness programmes • E-mail • Meetings • Town hall 	Need basis	<ul style="list-style-type: none"> • Safety of employees • Employee development programmes • Career growth • Feedback from the employees • Ethics and Compliance Policy • Company Information • Training • Health
Shareholders		Annual General Meeting <ul style="list-style-type: none"> • E-mail • Press Release • Conferences • Annual report • Website • Investor Relations • Investor Presentation 	Quarterly and Need Basis as per requirement of law	Understanding shareholder expectation <ul style="list-style-type: none"> • Educating the investor community about company’s integrated value creation model and business strategy for long term.
Customers		Meeting <ul style="list-style-type: none"> • Events • E-mail • Website • Seminars 	Need basis	Information on business offering and to understand customer requirements

Suppliers		<ul style="list-style-type: none"> • Meeting • Website • E-mail 	Need basis	<p>Educate about recent developments in the industry</p> <ul style="list-style-type: none"> • Encouraging supplier for following all compliances
Government & Regulatory Bodies		<ul style="list-style-type: none"> • E-mail • Website • In person meetings • Seminars and participation in industry forum 	Need basis	Ensure Compliance with applicable regulations
Community		<p>CSR report</p> <ul style="list-style-type: none"> • Site visits • Medical camps • Tree Plantation 	Quarterly/Annually	<p>Develop the local community</p> <ul style="list-style-type: none"> • To undertake CSR project
Employees	No	<ul style="list-style-type: none"> • Local Intranet • Website • Learning Management portal • Notices • Training and awareness programmes • E-mail • Meetings • Town hall 	Need basis	<ul style="list-style-type: none"> • Safety of employees • Employee development programmes • Career growth • Feedback from the employees • Ethics and Compliance Policy • Company Information • Training • Health

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 has set up various committees for managing and monitoring the ESG issues. The Company interacts with its stakeholders through investor relations and annual general meeting. It has also hired an external agency to consult the relevant stakeholders on environmental and social topics.

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

The Board considers the inputs received from stakeholders as crucial and apply them in taking relevant decisions on Environmental and Social topics.

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

PRINCIPLE 5: Businesses should respect and promote Human Rights



Essential Indicators

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

Category	FY Jan 2025 – Dec 2025			FY Jan 2024 – Dec 2024		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
Employees						
Permanent	378	378	100%	407	407	100%
Other permanent than	11	11	100%	7	0	0%
Total Employees	389	389	100%	414	407	98.31%
Workers						
Permanent	-	-	-	-	-	-
Other permanent than	9	9	100%	12	12	100%
Total Workers	9	9	100%	12	12	100%

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

Category	FY Jan 2025 – Dec 2025					FY Jan 2024 – Dec 2024				
	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	355	0	0%	355	100%	384	0	0	384	100%
Female	23	0	0%	23	100%	23	0	0	23	100%
Other Permanent than										
Male	11	0	0%	11	100%	7	0	0%	7	100%
Female	0	0	0%	0	0%	1	0	0%	1	100%
Workers										
Permanent										
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
Other Permanent than										
Male	9	0	0%	9	100%	12	0	0%	12	100%
Female	-	-	-	-	-	-	-	-	-	-

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

a. Median remuneration / wages

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	8	3,90,06,805	2	NA
Key Managerial Personnel	3	6,62,24,869	1	NA
Employees other than BoD and KMP	378		11,98,008	
Permanent Workers	-	NA	-	NA

Note:

Independent and Non-Executive Directors of the Company are paid only sitting fees and commission, within statutory limits and as approved by shareholders. As such, no fixed salary is paid to them, and hence, median salary is not applicable for these categories.

Remuneration details are disclosed in the Corporate Governance section of the Annual Report.

The Company engages workers primarily through third-party contractors. As these workers are not on the direct payroll of the Company, the disclosure of median remuneration for workers is not applicable.

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

	FY Jan 2025 – Dec 2025	FY Jan 2024 – Dec 2024
Gross wages paid to females as % of total wages	4.85 %	4.36 %

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

Yes. The Company has a Board-approved Human Rights Policy in place. A designated internal committee is responsible for overseeing its implementation and addressing any human rights impacts or issues caused or contributed to by the business. This structure ensures accountability and facilitates timely identification, resolution, and prevention of such concerns.

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

The Company has established robust grievance redressal mechanisms to address human rights concerns. An Internal Complaints Committee (ICC) has been constituted under the POSH Act, comprising at least 50% women members along with an independent women's-rights expert, to ensure confidential and timely resolution of all harassment complaints. The Company follows a Zero-Tolerance Policy against discrimination or bias on the basis of race, caste, religion, gender, age, disability or any other status, reinforcing its commitment to the dignity and rights of every employee. Additionally, an anonymous feedback channel—a secure suggestion box at reception—is available for employees to raise written, anonymous concerns or suggestions related to workplace conduct and human rights.

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

	FY Jan 2025 – Dec 2025 Current Financial Year			FY Jan 2024 – Dec 2024 Previous Financial Year		
	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	-	-		-	-	
Discrimination at workplace	-	-		-	-	
Child Labour	-	-		-	-	
Forced Labour / Involuntary Labour	-	-		-	-	
Wages	-	-		-	-	
Another human rights related issues	-	-		-	-	

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

	FY Jan 2025 – Dec 2025 Current Financial Year	FY Jan 2024 – Dec 2024 Previous Financial Year
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of female employees / workers	0	0
Complaints on POSH upheld	0	0

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

The Company has established a robust Whistle Blower Policy to ensure that employees and other eligible stakeholders can report concerns, including matters related to discrimination and harassment, without fear of retaliation. The Policy explicitly provides protection to complainants against any form of retaliation or reprisal, including discrimination, harassment, victimization, vengeance, or adverse employment actions. Employees raising genuine concerns under the Policy are protected from termination, demotion, transfer, refusal of promotion, or any direct or indirect misuse of authority that may obstruct their ability to continue performing their duties or to make further protected disclosures.

The Company maintains a zero-tolerance approach towards harassment or victimization of individuals who raise concerns in good faith. Any act of retaliation is treated as a serious misconduct and is subject to disciplinary action, and as a deterrent, the Company may communicate the penalties imposed to employees, where appropriate. Investigations into reported concerns are conducted in a fair, independent, and confidential manner, and such investigations are neither influenced by nor do they influence any ongoing disciplinary or redundancy proceedings involving the complainant. Additionally, employees or business associates assisting in investigations are provided protection equivalent to that afforded to Whistleblower. These measures collectively ensure a safe, secure, and enabling environment for reporting concerns without fear of adverse consequences.

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

Human rights requirements are currently not embedded as standard clauses in our business agreements and contracts. However, the company remains committed to respecting and upholding human rights across all its operations and engagements.

10. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child Labour	100%
Forced Labour	100%
Sexual Harassment	100%
Discrimination at workplace	100%
Wages	100%
Others	NA

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

There were no significant risks/concerns identified during the year.

Leadership Indicators

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

The entity has not received any grievances on Human Rights in the current financial year which necessitated introduction of new processes / modification of existing processes during FY Jan 2025-Dec 2025.

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

No Human Rights Due Diligence conducted in the current Financial Year.

3. Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?

Yes. The company has implemented measures in its office premises to ensure accessibility for differently abled employees, in line with the Rights of Persons with Disabilities Act, 2016. These measures include the provision of elevators and specialized stretchers for use during emergencies. Additionally, each floor has a designated emergency floor warden trained to assist differently abled employees during emergency situations.

4. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	NIL
Discrimination at workplace	NIL
Child Labour	NIL
Forced Labour/Involuntary Labour	NIL
Wages	NIL
Others – please specify	Safety at workplace is in commercial terms sheet

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

Not Applicable

PRINCIPLE 6: Businesses should respect and make efforts to protect and restore the environment



Essential Indicators

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

Parameter	FY Jan 2025 – Dec 2025 (Current Financial Year)	FY Jan 2024 – Dec 2024 (Previous Financial Year)
From renewable sources		
Total electricity consumption (A)	NIL	NIL
Total fuel consumption (B)	NIL	NIL
Energy consumption through other sources (C)	NIL	NIL
Total energy consumed from renewable sources (A+B+C)	NIL	NIL
From non-renewable sources		
Total electricity consumption (D)	11,51,164 KWH/4,144.19 GJ	15,44,355 KWH/ 5,559.68 GJ
Total fuel consumption (E)	224,167 KWH/807.00 GJ	10815.04 Liters/ 434.74 GJ
Energy consumption through other sources (F)	NIL	29,435 KWH/ 105.966 GJ
Total energy consumed from non-renewable sources (D+E+F)	4,951.19 GJ	6100.394 GJ
Total energy consumed (A+B+C+D+E+F)	4,951.19 GJ	6100.394 GJ
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	0.0000013846 GJ per rupee	0.00000156933 GJ per rupee
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	0.0000285778 GJ per rupee	0.0000320614 GJ per rupee
Energy intensity in terms of physical output	NA	NA
Energy intensity (optional) – the relevant metric may be selected by the entity	NA	NA

*NA: Due to the highly customized nature of our products, where each project is unique and tailored to specific client requirements, it is not feasible to calculate standard units of output. Therefore, we have not provided per unit figures.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. No

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

None of any sites/facilities comes under PAT Scheme of the Government of India.

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

Parameter	FY Jan 2025 – Dec 2025 (Current Financial Year)	FY Jan 2024 – Dec 2024 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	Nil	Nil
(ii) Groundwater	Nil	Nil
(iii) Third party water	Nil	Nil
(iv) Seawater / desalinated water	Nil	Nil
(v) Others Municipal	8644.05	6877
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	8644.05	6877
Total volume of water consumption (in kilolitres)	8644.05	6877
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)	0.0000024173 KL per rupee	0.000001769 KL per rupee
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	0.0000498926 KL per rupee	0.00003614 KL per rupee
Water intensity in terms of physical output	NA*	NA*
Water intensity (optional) – the relevant metric may be selected by the entity	NA	NA

*NA: Due to the highly customized nature of our products, where each project is unique and tailored to specific client requirements, it is not feasible to calculate standard units of output. Therefore, we have not provided per unit figures.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. No

4. Provide the following details related to water discharged:

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

Parameter	FY Jan 2025 – Dec 2025 (Current Financial Year)	FY Jan 2024 – Dec 2024 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	Nil	Nil
(ii) Groundwater	Nil	Nil
(iii) Third party water	Nil	Nil
(iv) Seawater / desalinated water	Nil	Nil
(v) Others Municipality	Nil	Nil
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	Nil	Nil
Total volume of water consumption (in kilolitres)	Nil	Nil
Water intensity per rupee of turnover (Water consumed / turnover)	Nil	Nil
Water intensity (optional) – the relevant metric may be selected by the entity	Nil	Nil

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

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

The entity currently does not have a Zero Liquid Discharge (ZLD) system in place to manage and treat its liquid effluents.

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

Parameter	Unit	FY Jan 2025 – Dec 2025 (Current Financial Year)	FY Jan 2024 – Dec 2024 (Previous Financial Year)
Nox		-	Taloja- 66.1, Hedavali- 72.1
Sox		-	Taloja- 41, Hedavali- 73.1
Particulate matter (PM)		-	Taloja- 45.6, Hedavali- 51.2
Persistent organic pollutants (POP)		-	NA
Volatile organic compounds (VOC)		-	NA
Hazardous air pollutants (HAP)		-	NA
Others – please Specify		Nil	NA

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. No

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

Parameter	Unit	FY Jan 2025 – Dec 2025 (Current Financial Year)	FY Jan 2024 – Dec 2024 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	66.624	63.83
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	862.512	1122.75
Total Scope 1 and Scope 2 emissions per rupee of Turnover			1,186.58
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity		NA	-
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)		0.00	0.00000030525 Metric tonnes per Rs. of turnover
Total Scope 1 and Scope 2 emission intensity in terms of physical output		NA	0.0000062362
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) If yes, name of the external agency. No

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

Energy Initiatives Undertaken (Jan 2025 – Dec 2025)

1. **Energy Efficiency Initiatives**

During FY Jan 2025– Dec 2025, the Company implemented multiple energy efficiency measures at its Taloja facility to reduce electricity consumption and associated greenhouse gas (GHG) emissions. These included installation of LED lighting across plant areas to enhance lighting efficiency and reduce power usage. Power factor optimization measures were undertaken to minimize reactive power losses and improve overall electrical efficiency. Air-conditioning systems were regulated to maintain optimal temperature settings for controlled energy consumption. Additionally, energy-intensive equipment was decommissioned to further improve operational

efficiency and reduce energy demand. Collectively, these initiatives contribute to lowering Scope 2 emissions and improving overall energy performance.

2. Renewable / Low-Emission Technology Initiatives

The Company also advanced its commitment to cleaner industrial processes by participating in green steel and green hydrogen initiatives. Efforts were directed toward adoption and promotion of low-emission processing technologies aimed at reducing carbon intensity in manufacturing operations. These initiatives support long-term decarbonization goals and facilitate transition toward more sustainable production practices.

3. Nature-Based Solutions

As part of its environmental sustainability strategy, the Company undertook a tree plantation drive to promote carbon sequestration and biodiversity restoration. This initiative supports long-term carbon offsetting while enhancing ecological balance within and around the operational areas. Through nature-based interventions, the Company reinforces its commitment to environmental stewardship and climate action.

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

Parameter	FY Jan 2025 – Dec 2025 (Current Financial Year)	FY Jan 2024 – Dec 2024 (Previous Financial Year)
Total Waste generated (in metric tonnes)		
Plastic waste (A)	Nil	Nil
E-waste (B)	1.30703 MT	0.912 MT
Bio-medical waste (C)	Nil	Nil
Construction and demolition waste (D)	Nil	Nil
Battery waste (E)	Nil	Nil
Radioactive waste (F)		Nil
Other Hazardous waste. Please specify, if any. (G)	Used Oil: 0.2 MT. Waste Oil: 2.8 MT Empty Paint container: 0.12 MT T MT	Used Oil: 0.8 MT. Waste Oil: 3.6 MT Empty Paint container: 0.1 MT
Other Non-hazardous waste generated (H). Please specify, if any. General Waste	Wood Waste: 16.34 MT Metal Scrap: 40.71MT	Metal Scrap: 190 MT
Carton box	Corrugated Boxes: .376 MT	
Total (A+B + C + D + E + F + G + H)	61.853 MT	195.412 MT
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.000000173 MT per rupee	0.0000005027 MT per rupee
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	0.000000357 MT per rupee	0.00000102701 MT per rupee
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	Jan 2025 – Dec 2025 (Current Financial Year)	
(i) Recycled	Used Oil: 0.2 MT. Waste Oil: 2.8 MT Empty Paint container: 0.12 MT	
(ii) Re-used	Nil	
(iii) Other recovery operations	Nil	
Total	3.12 MT	

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

Category of waste	Jan 2025 – Dec 2025 (Current Financial Year)
(i) Incineration	Nil
(ii) Landfilling	Nil
(iii) Other disposal operations Recycled e-waste through third party	1.30703 MT
Total	1.30703 MT

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. No

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 waste.

The Company does not generate a significant amount of waste in its operations. A Standard Operating Procedure is in place to handle all the waste generated. For the E-waste management, ISO standard is applicable and all the E-waste is sent to a vendor to handle and dispose of the waste accordingly. Scrap Committee is designated to deal with other waste like scrap/metal/wood/oil/ paint. The entity does not use any toxic or hazardous chemicals in production.

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:

S. 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.
	The entity does not have any operations in 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
-	-	-	-	-	-

No EIA is undertaken for any of the projects.

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

S. No.	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
-	-	-	-	-
-	-	-	-	-

The Company endeavors to comply with all applicable environmental laws, regulations and guidelines. During the reporting period, certain procedural gaps were identified. The Company has initiated necessary steps to address the same and strengthen its environmental compliance framework. No material non-compliance with environmental laws were identified during the reporting period.

Leadership Indicators

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

For each facility / plant located in areas of water stress, provide the following information:

- (i) Name of the area - Nil
- (ii) Nature of operations - Nil
- (iii) Water withdrawal, consumption and discharge in the following format:

Parameter	FY Jan 2025 – Dec 2025 (Current Financial Year)	FY Jan 2024 – Dec 2024 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	-	-
(iii) Third party water	-	-
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres)	-	-
Total volume of water consumption (in kilolitres)	-	-
Water intensity per rupee of turnover (Water consumed / turnover)	-	-
Water intensity (optional) – the relevant metric may be selected by the entity	-	-
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(ii) Into Groundwater	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iii) Into Seawater	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iv) Sent to third-parties	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(v) Others	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
Total water discharged (in kilolitres)	-	-

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.No

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

Parameter	Unit	Jan 2025 – Dec 2025 (Current Financial Year)	Jan 2024 – Dec 2024 (Previous Financial Year)
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	-	-
Total Scope 3 emissions per rupee of turnover		-	-
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity		-	-

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. No

3. With respect to the ecologically sensitive areas reported at Question 11 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.

Not applicable, as the company does not have any operations or offices in or around ecologically sensitive areas.

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

Sr. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Unity power factor maintained consistently at the Taloja facility	Unity power factor means voltage and current are perfectly in sync in an AC circuit, indicating maximum efficiency where all power is real power (watts) doing useful work, with zero reactive power	it eliminates reactive power, reduces current for the same work, cuts energy costs, improves voltage stability, frees up system capacity, and extends equipment life by preventing overload and overheating
2	Energy-efficient LED lighting installed in sheds	LED lights are installed in the sheds to reduce energy consumption and save electricity	The installation of LED lights results in significant energy and cost savings, longer lifespan of lighting fixtures, improved lighting quality and safety, and substantial environmental benefits
3	Air conditioners regulated at 24°C to control energy consumption	The temperature of Air conditioners is set at 24°C inside the office	it balances comfort with energy efficiency, leading to lower electricity bills and reduced energy consumption, as the compressor works less intensely. This practice also promotes better health by preventing overly dry air and chills, extends your AC's lifespan, and contributes to environmental sustainability by cutting power demand and carbon footprint.
4	Tree plantation drive	600 fruit bearing saplings planted.	Contributes to long-term biodiversity restoration and carbon offset.

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

Currently, the organization does not have a separate Business Continuity and Disaster Management Plan in place. However, an Emergency Response Plan (ERP) is established and implemented as per the requirements of the Factories Act, 1948. The ERP outlines procedures for responding to fire, chemical spill, medical, and natural emergencies to ensure the safety of people, property, and the environment. Periodic training sessions are conducted to ensure preparedness.

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

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

No value chain partners were assessed for environmental impacts in the current Financial Year

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



Essential Indicators

1. a. **Number of affiliations with trade and industry chambers/ associations.**4
- b. **List the top 10 trade and industry chambers/ associations (determined based on the total members of such body) the entity is a member of/ affiliated to.**

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	Indo-Belgian-Luxembourg Chamber of Commerce	International
2	IMC Chamber of Commerce and Industries	National
3	International Market Assessment India Pvt Ltd	International
4	Indo-French Chamber of Commerce & Industry	International
5	CostMasters	International
6	Taloja manufacturers association	State
7	National Safety Council	International
8	MIDC Marol Industries Association	State
9	Federation of Indian Export Organization	National
10	Bombay Chartered Accountants Society	National
11	EEPC India	National
12	Institute of Directors	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.** NA

Name of the entity	Brief of the case	Corrective Action Taken
NA	NA	NA

Leadership Indicators

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

S. 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
-	-	-	-	-	-

PRINCIPLE 8: Businesses should promote inclusive growth and equitable development**Essential Indicator**

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

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
-	-	-	-	-	-

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

S. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
-	-	-	-	-	-	-

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

The company has established a grievance redressal mechanism to ensure that complaints, concerns, or suggestions from stakeholders, including the local community, are addressed in a timely and transparent manner.

Stakeholders can submit their grievances through the following channels:

Mailing Address:

1902, 19th Floor, Aurum Q2 IT Parc,
TTC Industrial Area, Thane Belapur Road,
Navi Mumbai – 400 710

Email: sithu.baretto@johncockerill.com

Telephone: +91 9619762727

Contact Person: Ms. Sithu Baretto

All complaints received via email, phone, or post are acknowledged promptly, and the company ensures that appropriate action is taken within a reasonable timeframe.

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

	FY Jan 2025 – Dec 2025 Current Financial Year	FY Jan 2024 – Dec 2024 Previous Financial Year
Directly Sourced through MSME/small producers	55.09%	59.97%
Directly from within India	75.29%	64.67%

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

Location	FY Jan 2025 – Dec 2025 Current Financial Year	FY Jan 2024 – Dec 2024 Previous Financial Year
Rural	0.65%	Not tracked
Semi-urban	-	NA
Urban	-	NA
Metropolitan	99.35%	Not tracked

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

Leadership Indicators

1. Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments (Reference: Question 1 of Essential Indicators above): Not Applicable

Details of negative social impact identified	Corrective action taken
NA	NA

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

S. No.	State	Aspirational District	Amount Spent (In INR)
NA	NA	NA	NA

3. (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized / vulnerable groups? (Yes/No) - No
 (b) From which marginalized /vulnerable groups do you procure? - NA
 (c) What percentage of total procurement (by value) does it constitute? - NA

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

S. No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes / No)	Basis of calculating benefit share
-	-	-	-	-

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

Name of authority	Brief of the Case	Corrective action taken
-	-	-

6. Details of beneficiaries of CSR Projects:

S. No.	CSR Project	No. of people benefited from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	Health and sanitation	3,827	-
2	Environment	112	-

PRINCIPLE 9: Businesses should engage with and provide value to their consumers in a responsible manner**Essential Indicators****1. Describe the mechanisms in place to receive and respond to consumer complaints and feedback.**

The company has implemented a multi-channel mechanism to efficiently receive, track, and respond to consumer complaints and feedback, ensuring accessibility and timely redressal.

- **Email Support:** A dedicated email address is provided on the company's official website to enable consumers to share feedback, lodge complaints, or make suggestions directly with the customer service team.
- **Online Portal:** The website features a user-friendly "Customer Enquiries" tab that serves as an interactive platform for consumers to raise queries, seek clarifications, or request information about products and services.
- **Physical Correspondence:** For customers who prefer traditional communication methods, the company provides a physical mailing address, enabling submission of documents or written complaints via post.

These mechanisms are designed to be inclusive, responsive, and customer-centric, enabling the company to address concerns effectively and continuously improve the customer experience.

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

	As percentage to turnover
Environmental and Social parameters relevant to products	0%
Safe and responsible usage	100%
Recycling and/or safe disposal	0%

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

	FY Jan 2025 – Dec 2025		Remarks	FY Jan 2024 – Dec 2024		Remarks
	Received during the year	Pending Resolution at the end of year		Received during the year	Pending Resolution at the end of year	
Data Privacy	-	-		-	-	
Advertising	-	-		-	-	
Cyber Security	-	-		-	-	
Delivery of essential services	-	-		-	-	
Restrictive trade practices	-	-		-	-	
Unfair trade practices	-	-		-	-	
Others Product related	-	-		-	-	-

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

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

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

Yes, the Company has a Board-approved Cyber Security Policy accessible to all employees via the Company's intranet. The policy governs the appropriate use of IT infrastructure, including servers, client PCs, laptops, network, and storage, strictly for official purposes.

Key measures under the policy include:

- Blocking of USB ports on all desktops/laptops, except where specifically approved by the respective Head of Department or Managing Director.
- Prohibition of installing unlicensed software on client machines.
- Restriction of administrative rights on client systems to IT System Administrators only.

Periodic scans of file servers and client systems are conducted by the IT Department, with outcomes reported to management. Noncompliance is dealt with seriously.

Additionally, the Company has implemented an Information Security Management System (ISMS) to safeguard the confidentiality, integrity, and availability of both physical and electronic information assets, protecting against internal and external threats.

Note: The Cyber Security Policy is currently accessible internally and not available via a public web link.

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. There were no instances.

7. Provide the following information relating to data breaches:

- Number of instances of data breaches-** Nil
- Percentage of data breaches involving personally identifiable information of customers:** Nil
- Impact, if any, of the data breaches:** NA

Leadership Indicators

- Channels / platforms where information on products and services of the entity can be accessed (provide web link, if available).** The information of products of the entity can be accessed through the website of the Company. <https://johncockerill.com/en/industry/>
- Steps taken to inform and educate consumers about safe and responsible usage of products and/or services.** The entity provides an operating user manual at the time of product delivery, which outlines instructions for use and maintenance.
- Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services.** The company keeps consumers informed of any disruptions through its sales and project teams and displays related information on its website.
- Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No) Yes.**

Due to the nature of heavy and customized machinery manufactured by the Company, product information is not displayed on the product. The Company provides comprehensive user manuals and technical documentation, including safety and operating instructions, to customers at the time of delivery. The customer surveys are carried out by sending feedback forms on a periodic basis.

ALIGNMENT WITH UN SUSTAINABLE DEVELOPMENT GOALS (SDGs)



An ISO 45001 certified health and safety management system, along with **zero fatalities and injuries**, insurance coverage, and regular safety and wellness initiatives support the health and well-being of employees.



The Company conducts training and development programs, including technical upskilling, health & safety training, and leadership development, contributing to continuous learning and skill enhancement of employees.



The Company follows an equal opportunity policy, provides maternity benefits, and has a POSH framework in place with **no complaints reported**, supporting a safe and inclusive workplace.



The Company has undertaken energy efficiency initiatives such as installation of Variable Frequency Drives (VFDs), Automatic Power Factor Correction (APFC) panels, and optimization of power usage, and is exploring renewable energy options like solar, contributing to efficient energy use.



The Company provides employee benefits such as health and accident insurance (100% coverage), fair wages, training, performance reviews, and safe working conditions, contributing to decent work and economic growth.



The Company has undertaken initiatives such as energy efficiency improvements and adoption of better operational practices, contributing to sustainable industrial operations. Adoption of internationally recognized certifications such as ISO 9001 and ISO 45001 supports quality, safety, and structured operational systems.



Accessibility measures for differently abled employees and non-discrimination policies ensure equal opportunities and an inclusive work environment.



CSR initiatives in health, sanitation, and environment contribute to the overall development of local communities by improving access to healthcare, promoting hygiene, and supporting environmental sustainability.

These efforts enhance quality of life while also creating local employment opportunities through community engagement and project implementation thereby supporting sustainable livelihoods.



It has established waste management practices, including waste segregation, recycling, and safe disposal, to minimize environmental impact at each stage of production. JCIL promotes responsible sourcing through its Supplier Code of Conduct, ensuring that suppliers follow ethical, environmental, and social standards.



The Company monitors energy consumption and GHG emissions, and has undertaken initiatives such as LED installation, power factor improvement, and tree plantation to reduce environmental impact. The Company has initiated steps towards defining ESG targets, improving energy efficiency, and working towards long-term decarbonization and sustainability goals.



The Company has a Code of Conduct, anti-corruption and whistle blower mechanisms in place and reported **no cases of corruption, penalties, or human rights violations**, ensuring ethical conduct, transparency, and accountability in its operations.



The Company engages with stakeholders, including employees, suppliers, investors, and the community, through structured and continuous communication mechanisms. Employee engagement is carried out through regular feedback systems, training programs, and performance reviews.

It maintains close coordination with suppliers by enforcing its Supplier Code of Conduct and ensuring responsible business practices across the value chain.

Investors are engaged through transparent disclosures, reports, and periodic meetings, fostering trust and accountability. JCIL works with local communities through CSR initiatives, ensuring that their needs and concerns are addressed.



All the information you need is just a scan away.
Embrace the future with us—digitally!

The ESG team thanks all those who contributed,
to a greater or lesser extent, to the making of this BRSR.

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John Cockerill

John Cockerill enhances industrial production efficiency and environmental friendliness. As specialists in industrial processes, we design, supply, and modernise equipment for the steel, non-ferrous, aviation, forging, casting, automotive, and chemical industries. With decades of experience, we provide Green- and Brownfield installations, services, training, and technical assistance. Our innovative solutions are tailored to each client's needs, promoting responsible production and industry decarbonisation.

Innovations aimed at decarbonising iron reduction and steel production include furnace electrification, carbon capture, heat recovery, and revolutionary innovations like the CO₂-free steelmaking process Volteron™, co-developed by our process experts along with the world's largest steelmaker, ArcelorMittal.

Breakthrough downstream processing technologies such as the Jet Vapor Deposition (JVD) galvanising technology, which cost-effectively and efficiently replaces standard hot-dip or electro galvanising, and our latest technologies (E-Si™) for the production of high-performance electrical steel to support green mobility, are recent additions to our product portfolio. These innovations support our clients in their efforts towards more sustainable and greener steel production. Additionally, with hydrogen driving change for the future of green steelmaking, John Cockerill's electrolyzers are a crucial element in supporting hydrogen-based steel production. The large amounts of hydrogen produced by our electrolyzers on-site, coupled with electrification, represent the ultimate form of green steelmaking in a net-zero economy.

Founded in 1817, John Cockerill is an international engineering company with a strong manufacturing base, allowing it to provide cost-effective engineered solutions. With over 6,000 employees across 23 countries on five continents, John Cockerill brings global expertise to its clients.



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