

User Prompt

How are ESG responsibilities structured in Siemens vs. JEENA SIKHO — do they have board-level oversight or dedicated ESG committees?

Agents Conversation History

Sub-question 1: subquestion = Does Siemens have a dedicated ESG committee to manage sustainability efforts?

worker_agent: answer =Based on the provided information, Siemens does **not have a dedicated ESG Committee** at the board level to manage sustainability efforts. However, ESG-related matters are overseen by specific individuals and through governance structures:

- **Highest Authority for ESG:** The Managing Director and Chief Executive Officer (Mr. Sunil Mathur) and the Executive Director and Chief Financial Officer are responsible for decision-making on all sustainability-related issues within Siemens Limited.
- **Governance Structure:** Siemens has robust internal policies and procedures aligned with international ESG standards, such as ISO certifications, UNGC Guidelines, and UN Human Rights Declaration. These policies are reviewed internally via risk management and internal controls.
- **Review Mechanism:**
 - ESG performance and compliance with statutory requirements are reviewed quarterly by the director.
 - Adherence to policies is internally reviewed but not evaluated by an external agency.

While Siemens does not explicitly mention an established ESG Committee at the board level, the oversight of sustainability issues is integrated into its leadership structure and internal mechanisms.

Sub-question 2: subquestion = Does JEENA SIKHO have a dedicated ESG committee to manage sustainability efforts?

worker_agent: answer =Based on the provided information, **Jeena Sikho Lifecare Limited** does not explicitly mention having a dedicated ESG committee or governance structure for managing sustainability efforts. The details available primarily focus on customer education, product safety, and compliance mechanisms rather than structured ESG governance. Below is a summary of the relevant information:

- **Focus Areas:**
 - The company prioritizes transparency, compliance, and customer satisfaction across its operations.
 - It actively educates consumers about the safe and effective use of its products and services through personalized guidance by health counselors.
 - Regulatory observations are promptly addressed with corrective measures to prevent recurrence.
- **Communication Channels:**
 - Jeena Sikho Lifecare Limited disseminates information through various television channels and digital platforms, ensuring accessibility for consumers.
- **Sustainability Initiatives:**
 - No mention of a formal ESG committee or oversight body specifically for sustainability efforts.

- The company is committed to maintaining high standards in regulatory compliance and service delivery but does not explicitly detail its governance structure for ESG matters.

If Jeena Sikho Lifecare Limited has an ESG committee or a similar structure, it is not disclosed in the provided data.

Sub-question 3: subquestion = Does JEENA SIKHO have board-level oversight for ESG responsibilities?

worker_agent: answer =Based on the provided information, **JEENA SIKHO** does not have board-level oversight for ESG responsibilities. Here is the key data supporting this conclusion:

- **Board-Level ESG Committee:** The company explicitly mentions that it does not have a committee for decision-making on sustainability concerns.
- **Oversight Mechanisms:** While the Board of Directors and Senior Management team monitor various aspects of social, environmental, governance, and economic responsibilities on a continuous basis, these responsibilities are not overseen by a specific ESG Committee.

Thus, while ESG-related activities are monitored by the Board and Senior Management, there is no dedicated board-level ESG committee responsible for decision-making on sustainability issues at JEENA SIKHO.

Sub-question 4: subquestion = Does Siemens have board-level oversight for ESG responsibilities?

worker_agent: answer =Yes, Siemens has board-level oversight for ESG responsibilities. Below are the relevant details:

Board-Level Oversight and Committee Involvement

- **Highest Authority for ESG Oversight:**
 - The Managing Director and Chief Executive Officer, Mr. Sunil Mathur (DIN: 02261944), is the highest authority responsible for the implementation and oversight of Siemens Limited's Business Responsibility policies, which include ESG-related aspects.
- **Specified Committee for ESG Decision-Making:**
 - Siemens Limited has a **specified committee of the Board** responsible for decision-making on sustainability-related issues. Both the Managing Director & CEO and the Executive Director & CFO are directly responsible for sustainability-related decisions.

Frequency of ESG Performance Reviews

- The performance against ESG policies and follow-up actions is reviewed **annually** by the Director.
- Compliance with statutory requirements relevant to ESG principles is reviewed **quarterly** by the Director.

Global Framework Alignment

- Siemens Limited adheres to the **DEGREE Framework**, which is developed globally by Siemens AG to address ESG goals, commitments, and targets. This framework is implemented and overseen by Siemens Limited to contribute toward achieving the targets.

Additional Governance Details

- The Business Responsibility and Sustainability Report includes governance disclosures, such as

statements by directors highlighting ESG-related challenges, targets, and achievements.

Thus, Siemens Limited demonstrates comprehensive board-level oversight and governance for ESG initiatives through dedicated leadership, structured frameworks, and regular review mechanisms.

Sub-question 5: subquestion = What is the structure of ESG responsibilities within JEENA SIKHO?

worker_agent: answer =The structure of ESG responsibilities within **Jeena Sikho Lifecare Limited (JSLL)** is outlined as follows:

1. Leadership and Oversight:

- **Managing Director:** Manish Grover (DIN: 07557886) is the key authority overseeing the ESG framework and the Business Responsibility & Sustainability Report (BRSR) for JSLL.
- **Contact Details:**
 - Registered Office: SCO 11 FIRST FLOOR, KALGIDHAR ENCLAVE, Mohali, Zirakpur, Punjab, India, 140604.
 - Email: divyaupchar.zk@gmail.com.
 - Telephone: 01762-513185.
 - JSLL is committed to transparency in its operations and adherence to ESG principles.

2. Policy Development:

- JSLL is actively developing policies, procedures, and objectives across short-term, mid-term, and long-term horizons to comprehensively address ESG issues.
- Focus areas include:
 - **Diversity & Inclusion.**
 - Ethical business practices.
 - Sustainability-focused policies aimed at accelerating sustainability efforts.

3. Sustainability Reporting:

- JSLL follows the **Global Reporting Initiative (GRI)** guidelines and has published thirteen sustainability reports accredited by GRI standards.
- A third-party assurance provider reviews the content and accuracy of these sustainability reports.

4. Consumer Engagement and Education:

- JSLL emphasizes educating consumers about the safe and effective use of its products and services through:
 - Personalized guidance by trained health counselors.
 - Comprehensive information dissemination via television channels and digital platforms such as Facebook, Instagram, and YouTube.
 - Regular **consumer satisfaction surveys** are conducted to gather feedback on products, services, and operations across its significant locations, including hospitals and wellness centers.

5. ESG Integration:

- JSLL actively integrates ESG principles into its operations, focusing on environmental transparency and disclosing the economic, environmental, and social impacts of its activities.
- The organization strives to minimize its environmental footprint and maximize positive social impact through its ayurvedic healthcare services and medicines distributed via hospitals, clinics, dealers, and franchisees.

6. Commitment to Ethical Practices:

- JSLL is committed to maintaining the highest standards of transparency, compliance, and

customer satisfaction across all operations.

- Ethical practices include adherence to anti-corruption policies, stakeholder engagement, and robust governance mechanisms.

7. Grievance Mechanisms:

- JSLL provides grievance platforms for investors, employees, and customers to ensure accountability and responsive communication:
- Investor Grievance: [Investor Grievance](https://jeenasikho.com/investor-grievance/)
- Employee Grievance: [Employee Grievance](https://jeenasikho.com/employee-grievance/)
- Customer Grievance: [Customer Grievance](https://jeenasikho.com/customer-grievance/)

8. Paid-up Capital:

- Financial commitment towards ESG and business activities is supported by a paid-up capital of **₹24,86,01,460**.

9. Operational Focus:

- JSLL operates in the domains of **retail trading** (57%) and **hospital and medical care activities** (43%), with sustainability embedded in its operational strategies.

JSLL's commitment to ESG is evident in its leadership-driven approach, policy development, consumer engagement, and adherence to global reporting standards.

Sub-question 6: subquestion = What is the structure of ESG responsibilities within Siemens?

worker_agent: answer =The structure of ESG responsibilities within Siemens is defined by a globally coordinated framework, policies, and practices that ensure sustainability and compliance across its operations and value chain. Below are the key aspects of Siemens' ESG structure:

1. Global ESG Framework

- Siemens AG has developed the **DEGREE Framework**, which addresses material sustainability issues identified through the materiality assessment of Siemens AG. This framework sets the global ESG commitments, goals, and targets.
- Key ambitions under the DEGREE Framework include:
- **Ethics Governance:** Training 100% of employees on Siemens' Business Conduct Guidelines every three years.
- **Equity Employability:** Fostering diversity, equity, inclusion, and community development.
- **Environmental Responsibility:** Focus on reducing CO2e emissions and responsible sourcing of minerals.
- Siemens Limited adheres to the DEGREE Framework and contributes to achieving its targets.

2. Policies and Compliance

- Siemens policies align with international standards, including:
- **ISO certifications:** ISO 14001 (Environmental Management), ISO 45001 (Occupational Safety), and ISO 50001 (Energy Management).
- **Global frameworks:** UN Human Rights Declaration, OECD Guidelines, UNGC Women's Empowerment Principles, UN Convention against Corruption, etc.
- Siemens has a **zero-tolerance approach to breaches of applicable laws** and internal guidelines, backed by a global, risk-based compliance system.

3. Supplier and Value Chain ESG Management

- **Supplier Code of Conduct:** Ensures ESG-secured supply chains based on supplier commitment to sustainability standards.
- **Due Diligence:**

- **Environmental Assessments:** 26% of suppliers were assessed for environmental impacts through External Sustainability Audits (ESA) in FY 2022-2024, with 346 ESA audits conducted.
- **Corporate Responsibility Self-Assessment (CRSA):** 94% of suppliers completed this assessment as part of 'Ready for Business' (R4B).
- **Order Intake Assessments:** 21% of order intake was assessed for environmental impacts using Siemens' internal ESG risk due diligence tool.
- Suppliers are required to remedy any infringements of Siemens' sustainability requirements within a reasonable timeframe.

4. Employee Training and Awareness

- Training programs are designed to promote ESG principles and compliance:
- **Board of Directors:** 100% coverage, with periodic reviews of Siemens Business Conduct Guidelines (BCG).
- **Key Managerial Personnel (KMPs):** 100% undergo training in BCG, Data Privacy, Cybersecurity, Anti-corruption, Antitrust essentials, and Export control every three years.
- **Workers:** 60% trained in BCG every three years.

5. Leadership and Governance

- Siemens emphasizes **corporate governance and sustainability leadership**:
- ESG challenges are addressed by the Board of Directors through oversight mechanisms.
- Management follows clear rules, practices, and processes to encourage sustainability across the Siemens ecosystem.
- Advocacy and policy influence: Siemens participates in industry association dialogues and prioritizes regulatory policy influence based on business strategies and innovation fields.

6. Focus Areas in ESG Responsibility

- Environmental Sustainability:
- Reduction of CO2e emissions.
- Implementation of water protection measures and biodiversity conservation at operational sites.
- Waste management, including hazardous materials handling.
- Human Rights:
- Commitment to respecting human rights across the value chain.
- Integration of human rights policies into Siemens' management systems.
- Technology and Innovation:
- Development of responsible artificial intelligence.
- Leadership in cybersecurity measures.

7. Performance Monitoring

- Siemens Limited actively monitors and reports its performance against the DEGREE targets. These results are publicly available via Siemens AG's sustainability figures portal

All Context Chunks

Sub-question 1 Chunks

Chunk 1

own policies on material local topics, all the policies of Siemens AG are also applicable to Siemens Limited and have been converted into procedures and reviewed through internal control mechanism.

4. Name of the national and international codes/certifications/labels/standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trust) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your Company and mapped to each principle.

Siemens policies are in line with international standards and practices such as ISO 14001, ISO 45001, ISO 50001: UNGC Guidelines, UN Human Rights Declaration and European Human Rights Convention, UNGC Women's Empowerment Principles, UNFCCC • United Nations Framework Convention on Climate Change, CEO Water Mandate, CPLC (carbon), ILO Principles, OECD Guidelines for Multinational Enterprises, UN Convention against Corruption.

5. Specific commitments, goals and targets set by the entity with defined timelines, if any.

The ESG commitments, goals and targets are set globally by Siemens AG. Siemens AG has developed the DEGREE Framework to address issues identified via the materiality assessment of Siemens AG. The details of the DEGREE Framework is available on the link: <https://new.siemens.com/global/en/Company/sustainability/sustainability-figures.html#!/siemens/en/our-degree-framework/>

6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.

The targets against the various principles are the ones committed under the DEGREE Framework by Siemens AG. Siemens Limited adheres to the framework and contributes towards achievement of the DEGREE targets. The current performance against DEGREE Targets is also available at the link mentioned above.

Governance, Leadership and oversight

7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges,

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also available at the link mentioned above.

Governance, Leadership and oversight

7. Statement by director responsible for the business responsibility report, highlighting ESG related

challenges,
targets and achievements (listed entity has flexibility regarding the placement of this disclosure)

Please refer to the Foreword

Business Responsibility and Sustainability Report12 Siemens Limited

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

Mr. Sunil Mathur
Managing Director and Chief Executive Officer
DIN: 02261944

9. Does the entity have a specified committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes/No) If yes, provide details

Yes. The Managing Director and Chief Executive Officer & Executive Director and Chief Financial Officer are responsible for decisions on all sustainability related issues.

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)

P1 P2 P3 P4 P5 P6 P7 P8 P9 P1 P2 P3 P4 P5 P6 P7 P8 P9

Performance against above policies and follow up action

Director Annually

Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances

Director Quarterly

11. Has the entity carried out independent assessment/ evaluation of

the working of its policies by an external agency? (Yes/No) If yes, provide name of the agency.

P1 P2 P3 P4 P5 P6 P7 P8 P9

No

While the entity has not specifically carried out an independent assessment / evaluation of the working of its policies by an external agency, the entity has a process of internally reviewing adherence to these policies via the Risk and Internal

Chunk 3

and services and even through job creation.

8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy/policies

Sudipta Roy

Managing Director and Chief Executive Officer

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

Yes, CSR and ESG Committee

The role of the Corporate Social Responsibility (CSR) and Environmental, Social and Governance (ESG) Committee is crucial in ensuring that your Company operates in a responsible and sustainable manner. In accordance with Section 135 of the Companies Act, 2013, the Board has constituted this Committee to guide and oversee the direction of CSR and ESG initiatives. One of the key responsibilities of the CSR and ESG Committee is to review the CSR and ESG policies and the progress made in achieving sustainability, CSR and ESG goals.

Name of the Committee

Designation of the Committee

Nature of Directorship

Rajani R. Gupte Chairperson Independent Director

R. Seetharaman Member Independent Director

Sudipta Roy Member Managing Director and
Chief Executive Officer

Dinanath Dubhashi Member Whole-time Director

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

NA

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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)

P1 P2 P3 P4 P5 P6 P7 P8 P9 P1 P2 P3 P4 P5 P6 P7 P8 P9

Performance against above
policies and follow up action

Focused conversations on NGRBC policies and performance serve as a regular feature of the Company's quarterly Board meetings and newsletters. Every year, the CSR and ESG Committee evaluates the ESG performance.

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Yes Yes NA Yes Yes

5
Specific commitments, goals and targets set by the
entity with defined timelines, if any.

Yes Yes Yes Yes Yes NA Yes Yes

6
Performance of the entity against the specific
commitments, goals and targets along-with reasons
in case the same are not met.

Yes Yes Yes Yes Yes NA Yes Yes

Disclosure Questions P1 P2 P3 P4 P5 P6 P7 P8 P9

Governance, leadership and oversight

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

Mr. Sanjay Agarwal, Chairman & Managing Director of the Company is the director responsible for the business responsibility report. He stated that the company have set targets to minimize our carbon footprint and resource consumption and our achievements include significant progress in water replenishment and thus strengthening our commitment of becoming water positive as well as improved transparency and engagement with stakeholders.

8

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

The Board is responsible for implementation and oversight of the business responsibility policies. The Board of Directors of the Company has empowered the Stakeholders Relationship Committee (SRC) to provide direction to the management and exercise oversight on the implementation of targets committed under ESG.

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.

The Stakeholders Relationship Committee of the Board of Directors of the Company is responsible for providing direction to the management on ESG strategy and monitoring the progress and performance on its medium-term and long-term ESG commitments and targets.
Composition of Stakeholder Relationship Committee:

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goals and targets
along-with reasons in case the same are
not met.

Yes. The details of performance on our ESG goals are available in the

esg Report forming part of this annual report.

Governance, leadership and oversight

7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements At Bosch we are convinced that sustainability must be a non-negotiable part of doing business. Back in 2018, we summarized the focus areas of our sustainability management in a vision that describes six dimensions. Each of these is specified and continually enhanced by reference to two focus activities with clearly defined, medium term targets. Our sustainability activities consider entire value chain from material and goods purchasing to manufacturing operations at our sites to the use phase of products sold and right through to their end of

life. Sustainalytics (global ratings agency) rates Bosch Limited at “negligible risk” as no. 2 out of 254 auto components companies, and at 29 out of 16075 companies in their global universe as on Apr 27, 2024.

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Disclosure Questions P1 P2 P3 P4 P5 P6 P7 P8 P9

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

The Managing Director is responsible for implementation and oversight of the Business Responsibility policy (ies).

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.

The Board of Directors has the overall responsibility of Company's governance and decision making on Sustainability practices.

The Board plays a pivotal role in identifying and managing ESG and sustainability related issues.

Companies who are
compliant with the
regulatory laws have
a better ability to
manage risks and
builds a better sense
of fairness and loyalty
among employees and
other stakeholders.

9 ESG Oversight Opportunity Having an efficacious ESG
oversight on the board

level will augment the
overall ESG performance
and reflect the
Company's commitment
to integrating responsible
business practices
within its growth model.

Integrating ESG into the
business practices would
propel an enhanced
risk management,
governance,
accountability reporting
and decision-making.

It would build the
ability to identify and
manage risks and

opportunities related to environmental and social impact as well as build trust and transparency amongst investors and stakeholders.

The board of directors are the highest authority responsible for oversight over the Company's sustainability practices.

Leadership oversight on the ESG strategy, action plan, and performance fosters a positive impact on the environment and community. It also enables the bank to further embed robust monitoring mechanisms across ESG initiatives and business practices.

As we move into the future, ESG will

be the cornerstone

of our financial
success, competitive

advantage and future

accomplishments.

Business Responsibility and Sustainability Report (Contd.)

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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 P1 P2 P3 P4 P5 P6 P7 P8 P9

Policy and management processes

1 a. Whether your entity's policy/
policies cover each principle and
its core elements of the NGRBCs.
(Yes/No)

Y Y Y Y Y Y Y Y

b. Has the policy been approved by
the Board? (Yes/No)

Y Y Y Y Y Y Y Y

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We always strive for continual improvement by following process-based approach in our business operations. 3i Infotech has received ISO 9001:2015, ISO 20000:2018, ISO 27001:2013; CMMI level 5. These certifications are an emblem of our capabilities to provide quality services that satisfy our customers.

Governance, leadership and oversight :

7 Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets

and achievements (listed entity has flexibility regarding the placement of this disclosure)

Building on our commitment to responsible and sustainable business practices, this year we have further strengthened our focus on key ESG issues identified in collaboration with our stakeholders. Our highly qualified and diverse Board, along with the ESG executive forum, continues to oversee and guide our ESG journey. We have enhanced our Comprehensive Code of Conduct and Business Ethics, promoted a robust risk culture, and advanced our digital transformation efforts. Additionally, we have launched innovative products, increased our investments in cybersecurity and information security, and implemented enhanced employee welfare policies. We are also rigorously monitoring our resource consumption and have set ambitious targets for reducing electricity, fuel, and paper usage, among other sustainable practices.

8 Details of the highest authority responsible for implementation and oversight of the Business Responsibility

Policy (ies).

Mr. Thompson Gnanam, Managing Director and Global CEO (DIN-07865431)

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

Yes

If Yes please provide details•

Mr. Thompson Gnanam, Managing Director and Global CEO (DIN-07865431)

Note: Board of Directors of the Company had designated Mr. Thompson Gnanam, Managing Director and Global CEO

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to address climate change, social inequalities, and ethical governance. The Company understands that these sustainable practices not only benefit the planet and society but also drive innovation, enhance competitiveness, and safeguard its reputation. It has implemented a wide range of sustainability initiatives across its operations, focusing on energy efficiency, employee well-being, community engagement, and ethical governance. As it looks to the future, the Company remains committed to sustainability and the pursuit of ESG excellence. The Company will continue to integrate sustainable practices into its value chain and adopt innovative technologies and methodologies.

Please refer to the Managing Director & Chief Executive Officer's statement and ESG Approach Section in the Annual Report 2023-24.

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

The Board of Directors of the Company oversee the implementation and oversight of the business responsibility policies.

9. Does the Company have a specified Committee of the Board/Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.

Risk Management Committee

Identification of internal and external risks specifically faced by the listed entity, in particular including financial, operational, sectoral, sustainability (particularly, ESG related risks), information, cyber security risks or any other risk.

Questions P1 P2 P3 P4 P5 P6 P7 P8 P9

The entity does not consider the Principle material to its business (Yes/No)

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)

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implementation and oversight of the Business Responsibility policy(ies).

[GRI 2-10, GRI 2-12, GRI 2-13, GRI 2-14]

The Board of Directors, guided by the Chairman and Managing Director, holds the foremost responsibility for strategic oversight aimed at safeguarding and augmenting shareholder value. Under the direction of the Board of Directors and its Committees, Mr. Praveen Gupta, the Whole Time Director and Head of Corporate Technical Team, serves as the principal authority responsible for implementing and supervising the ESG. Additionally, Units heads and Heads of Corporate Functions are tasked with ensuring the execution of the Sustainability

Policies within their specific divisions or functions and communicating these policies to the employees.

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 [GRI 2-9]

The ESG Committee have been constituted with the task of overseeing sustainability-related matters.

This Committee is responsible for:

- Guiding management in the development of ESG initiatives
- Tracking the Company's progress and performance regarding its long-term ESG commitments and targets.
- Ensure that the Company integrates industry best practices in environment, social and governance principles.
- Adheres to applicable ESG regulations and standards.
- Develop and implement ESG strategies and programs that comply with the letter and spirit of regulations and standards.

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

Sr. no P1 P2 P3 P4 P5 P6 P7 P8 P9

1 Yes, CareEdge Analytics & Advisory has evaluated the policies of the Company.

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by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure) – Refer to Overview by MD & CEO in Sustainability Report Chapter on pg. 35

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

Mr. Manoj Viswanathan

Managing Director & CEO

DIN: 01741612

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

Yes.

The Managing Director & CEO and senior management of the Company monitor various aspects of social, environmental, governance and economic responsibilities of the Company on a continuous basis. An execution team headed by MD & CEO is also overlooking the ESG & sustainability related aspects identified by the company.

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Directors' Report

7.

6.

Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.

— We have Equal Opportunity Policy, Parental Leave Policy and a formal talent pipeline development strategy.

— Digitally agreements signing, E-stamping and E-NACH mandates penetration has reached approximately 70% in FY24.

10. Details of Review of NGRBCs by the Company:

Subject for Review

The CSR and ESG Committee which is supervised by the Board is responsible for overlooking the developments of ESG initiatives. A monthly ESG dashboard is reported to the management team to track the progress of ESG-related initiatives. The Company's business responsibility

performance is reviewed by the Board of
Directors on an annual basis.

Sub-question 2 Chunks

Chunk 1

currently

have a dedicated ESG Committee, we have established a robust governance structure to oversee sustainability-related matters.

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CAPACITE INFRAPROJECTS LIMITED

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Our Board of Directors provides strategic oversight and ensures alignment of ESG initiatives with the company's overall objectives.

The CSR Committee, chaired by an Executive Director and CFO, focuses on social and community development aspects.

The Risk Management Committee, led by an Independent Director, identifies and assesses ESG-related risks. Additionally, the

Stakeholders Relationship Committee facilitates engagement with key stakeholders to gather feedback and insights.

These committees collaborate to integrate ESG considerations into decision-making processes. Quarterly performance reviews

and updates are presented to the Board, ensuring transparency and accountability.

We are in the process of establishing an ESG Committee to further enhance our focus on sustainability. This committee will play

a pivotal role in driving ESG initiatives and ensuring effective stakeholder engagement.

By combining the strengths of our existing committees and the proposed ESG Committee, we aim to create a comprehensive

framework for addressing economic, environmental, and social issues.

2. Whether stakeholder consultation is used to support the identification and management of environmental, and social

topics (Yes / No). If so, provide details of instances as to how the inputs received from stakeholders on these topics were

incorporated into policies and activities of the entity.

While the Company does not have a formalized stakeholder consultation process dedicated solely to environmental and

social topics, stakeholder feedback is incorporated into our decision-making processes through various channels. Customer

interactions, employee suggestions, and community engagement initiatives provide valuable insights.

Chunk 2

On the social front, we are actively engaged in social initiatives, striving to create equal opportunities through education and empowering the informal workforce through various initiatives.

While making persistent efforts to meet our ESG imperatives, we know there are many challenges ahead. These include dealing with the complexity of the infrastructure of existing industries and transitioning them into cleaner and more sustainable alternatives, cost implications for implementing the technological innovations, assessing and managing the sustainability practices of our suppliers and mitigating any environmental or associated social risks, and data collection and reporting on ESG performance metrics across the organisation.

Despite these challenges, we remain dedicated to addressing the same through ongoing innovation, strategic partnerships, stakeholder engagement and continuous improvement of our ESG practices. We know we have come a long way, but there is still much that is to be done. At the highest level, Executive Directors along with the other Board of Directors of the Company are responsible for the implementation and oversight of the Business Responsibility Policy(ies). The Corporate Social Responsibility Committee oversees the social factors affecting the environment in which the Company operates and provides necessary insights to the Board of Directors. Whereas, the Risk Management Committee of the Company oversees all the other factors related to the Environment, Social and Governance aspects of the Organization and provides adequate inputs to the Board of Directors. Yes The Risk Management Committee and the Corporate Social Responsibility Committee provide inputs to the Board for decision making on sustainability related factors.

Chunk 3

extends to our communities through ongoing CSR activities and its improvement efforts.

We also have a robust Environmental Management System that ensures comprehensive environmental responsibility. It helps in monitoring our performance and proactively communicate environmental concerns.

In the future, we will remain dedicated to long-term environmental stewardship. By prioritising ESG excellence, we're building a sustainable, responsible future for all stakeholders.

Mr. Maulik Patel,
Chairman and Managing Director
Mr. Maulik Patel,

YesThe Company has established several committees comprising members of the Board of Directors and senior executives to oversee sustainability-related matters. These committees include the Audit Committee, Risk Management Committee, Stakeholders Grievance Committee, Corporate Social Responsibility Committee, and ESG Committee.

including risk involved and mitigation plans,
economic/ industry outlook.

other relevant subject matters14Leadership & Change Management, Self-Development, Time Management, Feedback1164Accountability and Performance Improvement,

P6 P7 P8 P9

Yes. At GPL, the ESG Committee consists of four Directors, out of which two are Independent Directors and one is GPL's Executive Chairperson and the fourth is GPL's Managing Director & CEO.

- Spearhead GPL's overall Sustainability ambition, strategy, and long-term thinking.
- Review progress against Sustainability goals across the company.
- Review key ESG risks (including changing regulation) faced by GPL in its operations: Water risks

- Agree on materiality of these risks, prioritize specific risks for action, guide strategic initiatives to mitigate and/or adapt basis specific risks.

- Identify long term business opportunities based on ESG risks.
- Sign off how these risks and their materiality will be disclosed.
- Review of non-financial KPIs and whether, taken as a whole, it is fair balanced and

understandable.

- Review of the going concern assumption; review of the viability statement
- Frame key long-term Sustainability opportunities for GPL and align Board of Directors as

required.

- Formulate and recommend to the Board of Directors key ESG policies and/or actions, as

required.

Chunk 5

own policies on material local topics, all the policies of Siemens AG are also applicable to Siemens Limited and have been converted into procedures and reviewed through internal control mechanism.

4. Name of the national and international codes/certifications/labels/standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trust) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your Company and mapped to each principle.

Siemens policies are in line with international standards and practices such as ISO 14001, ISO 45001, ISO 50001: UNGC Guidelines, UN Human Rights Declaration and European Human Rights Convention, UNGC Women's Empowerment Principles, UNFCCC • United Nations Framework Convention on Climate Change, CEO Water Mandate, CPLC (carbon), ILO Principles, OECD Guidelines for Multinational Enterprises, UN Convention against Corruption.

5. Specific commitments, goals and targets set by the entity with defined timelines, if any.

The ESG commitments, goals and targets are set globally by Siemens AG. Siemens AG has developed the DEGREE Framework to address issues identified via the materiality assessment of Siemens AG. The details of the DEGREE Framework is available on the link: <https://new.siemens.com/global/en/Company/sustainability/sustainability-figures.html#!/siemens/en/our-degree-framework/>

6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.

The targets against the various principles are the ones

Comments: The Policies/ Procedures are approved by the Functional heads, and few of them have been approved by the Board / Board Committees.

No, The ESG Management committee is not a Board level committee.

No, however as a part of the ISO Systems certification process and ongoing periodical assessments, policies on quality, safety, health and the environment are subject to internal and external audits.

also available at the link mentioned above.

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

Business Responsibility and Sustainability Report12 Siemens Limited

Mr. Sunil Mathur
Managing Director and Chief Executive Officer
DIN: 02261944

Yes. The Managing Director and Chief Executive Officer & Executive Director and Chief Financial Officer are responsible for decisions on all sustainability related issues.

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)

P1 P2 P3 P4 P5 P6 P7 P8 P9 P1 P2 P3 P4 P5 P6 P7 P8 P9

Performance against above policies and follow up action

Director Annually

Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances

Director Quarterly

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

P1 P2 P3 P4 P5 P6 P7 P8 P9

No

While the entity has not specifically carried out an independent assessment / evaluation of the working of its policies by an external agency, the entity has a process of internally reviewing adherence to these policies via the Risk and Internal

Chunk 9

Commitment to retrofit DGs for hybrid operation and converting diesel vehicles to CNG/batteryoperated, reducing fossil fuel dependency.

Energy Efficiency: Focus on LED lighting and efficient motor upgrades.

Climate Change: Commitment to tree plantation for environmental stewardship.

Waste Management: Targeting reduction in PU waste.

Water Management: Upgrading STPs with ultrafiltration

technology.

Diversity and Inclusion: Clear targets for increasing female representation in decision-making roles and the overall workforce. Additionally, ensure 100% of employees undergo human rights training and achieve 5 training hours per employee annually.

As the Director overseeing our Business Responsibility Report, weâ€™re proud to highlight our companyâ€™s strong commitment to ESG principles. Our initiatives focus on energy efficiency, waste reduction, and climate action, resulting in significant achievements and positive impacts.

Weâ€™ve invested in cutting-edge technologies like hybrid DG sets & conversion of biomass-based boiler to PNG-based boilers, showcase our dedication to sustainability. Socially, we prioritize employee well-being with comprehensive benefits and safety measures.

Governance-wise, our Boardâ€™s independence and rigorous evaluations ensure transparency and ethical decision-making. These efforts reflect our proactive stance towards sustainability, social responsibility, and effective governance, shaping a brighter, more sustainable future for all stakeholders. The highest authority responsible for implementing and overseeing the Business Responsibility policies within the Company is the Board of Directors of the Company along with the CSR & ESG Committee. The Management committee on ESG assess various initiatives related to ESG and Sustainability and also oversees the Business Responsibility performance of the Company on regular basis. Yes The CSR & ESG Committee is responsible for taking decisions related to ESG / Sustainability.

Chunk 10

society as a whole. The Company believes that by prioritizing ESG considerations, it can better manage risk, drive long-term value creation, and contribute to a more equitable and prosperous world. ESG principles are embedded into every aspect of the operations, right from the business strategy and decision-making processes to the daily practices and interactions with stakeholders. The Board comprises individuals with diverse backgrounds and experiences, including expertise in ESG issues, which enables us to effectively manage these considerations in the decision-making processes.

The Company has established multiple committees within the Board, including but not limited to the Audit Committee, Corporate Social Responsibility Committee, ESG Committee Risk Management Committee, and Stakeholders Relationship Committee. These committees play a vital role in ensuring effective governance, risk management, and sustainable development of the organization.

The Company is committed to ESG principles, it has adopted a set of policies and practices that align with the Company's values and goals. Anti-corruption and Anti-Bribery, Code of Conduct, CSR Policy, Equal Employment Opportunity Policy, Policy against Human Trafficking and Child Labour, Stakeholder Grievance Redressal Policy, and Whistle Blower Policy and practices are adopted by the Company to ensure its commitment to ESG principles. Name: Mr. Sridharan Rangarajan

Designation: Managing Director Yes The Company has an ESG committee responsible for

decision-making on sustainability-related issues. The committee comprises members representing all functions and businesses.

The ESG Committee is responsible for implementing the Company's ESG policies and strategies. This involves coordinating with various departments and stakeholders to ensure that ESG considerations are integrated into business operations and decision-making processes.

Sub-question 3 Chunks

Chunk 1

as legally mandated

- Separate Storage of Hazardous and Non-Hazardous Waste

The downstream value chain is governed under the ESG Risk Framework. This ESG Risk Framework defines the minimum global standard the Company shall fulfil in relation to environmental and social risk due diligence in order to avoid or at least reduce and responsibly mitigate within our leverage potential business and reputational risks as well as risks to people and planet.

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

26% of the suppliers were assessed for environmental impacts through External Sustainability Audit (ESA) during the reporting period. Total 346 ESA audits were conducted over a period of 3 years (FY 2022-2024).

Additionally, 94% of suppliers took the Corporate Responsibility Self Assessment (CRSA) as a part of 'Ready for Business' (R4B). If CRSA or ESA reveal infringements of Siemens sustainability requirements, they must be remedied by the suppliers in question within a reasonable period of time.

Similarly, 21% of order intake was assessed for environmental impacts through the internal ESG risk due diligence tool.

Business Responsibility and Sustainability Report⁵² Siemens Limited

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

The way that regulations and legislation are shaped affects Siemens' products and solutions in many ways. Therefore, Siemens believes that maintaining an ongoing dialogue with political decision-makers is crucial for its success and commitment to

sustainability. For this, Siemens participates in dialogues undertaken by industry associations. Siemens prioritizes activities based on its business strategies and innovation fields. As a result, its advocacy activities focus on, but are not limited to,

Chunk 2

three years

→ ESG-secured supply chain based on supplier

commitment to the Supplier Code of Conduct

→ Long-term incentives based on ESG criteria¹

Additional highlights: Additional highlights

→ Zero-tolerance approach to breaches of applicable laws

and own internal guidelines

→ A global, risk-based compliance system

→ Ensure the development and use of responsible artificial intelligence

→ Aiming for a leading role in cybersecurity

→ Focus on human rights within supply chain: climate protection, occupational safety, and responsible sourcing of minerals

¹Assessment based on a Siemens ESG/Sustainability Index. Currently, ESG criteria include CO₂e emissions and digital learning hours

Business Responsibility and Sustainability Report¹⁴ Siemens Limited

Essential Indicators

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

Segment Total
number of

training and
awareness

programmes
held

Topics / principles covered under the training
and its impact

% of persons
in respective

category covered
by the awareness

programmes

Board of Directors 1 The Board is familiarised of the principles of the NGRBC released by SEBI/MCA, and Siemens Business Conduct Guidelines (BCG). The Board periodically reviews the BCG.

100

Key Managerial
Personnel

6 100% employees and KMPs are required to undergo the Siemens Business Conduct Guidelines (BCG), Data Privacy, Cybersecurity, Anti-corruption, Antitrust essentials and Export control trainings once in three years.

100

Employees other
than BoD and KMPs

6 100

Workers 1 Workers are required to undergo training on the BCG once in every three years.

60

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.

Chunk 3

ESG commitments, goals and targets are set globally by Siemens AG. Siemens AG has developed the DEGREE Framework to address issues identified via the materiality assessment of Siemens AG. The details of the DEGREE Framework is available on the link: <https://new.siemens.com/global/en/Company/sustainability/sustainability-figures.html#!/siemens/en/our-degree-framework/The> ESG commitments, goals and targets are set globally by Siemens AG. Siemens AG has developed the DEGREE Framework to address issues identified via the materiality assessment of Siemens AG. The details of the DEGREE Framework is available on the link: <https://new.siemens.com/global/en/Company/sustainability/sustainability-figures.html#!/siemens/en/our-degree-framework/The>

ESG commitments, goals and targets are set globally by Siemens AG. Siemens AG has developed the DEGREE Framework to address issues identified via the materiality assessment of Siemens AG. The details of the DEGREE Framework is available on the link: <https://new.siemens.com/global/en/Company/sustainability/sustainability-figures.html#!/siemens/en/our-degree-framework/The> ESG commitments, goals and targets are set globally by Siemens AG. Siemens AG has developed the DEGREE Framework to address issues identified via the materiality assessment of Siemens AG. The details of the DEGREE Framework is available on the link: <https://new.siemens.com/global/en/Company/sustainability/sustainability-figures.html#!/siemens/en/our-degree-framework/The> ESG commitments, goals and targets are set globally by Siemens AG. Siemens AG has developed the DEGREE Framework to address issues identified via the materiality assessment of Siemens AG. The details of the DEGREE Framework is available on the link: <https://new.siemens.com/global/en/Company/sustainability/sustainability-figures.html#!/siemens/en/our-degree-framework/The> ESG commitments, goals and targets are set globally by Siemens AG.

Chunk 4

own policies on material local topics, all the policies of Siemens AG are also applicable to Siemens Limited and have been converted into procedures and reviewed through internal control mechanism.

4. Name of the national and international codes/certifications/labels/standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trust) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your Company and mapped to each principle.

Siemens policies are in line with international standards and practices such as ISO 14001, ISO 45001, ISO 50001: UNGC Guidelines, UN Human Rights Declaration and European Human Rights Convention, UNGC Women's Empowerment Principles, UNFCCC • United Nations Framework Convention on Climate Change, CEO Water Mandate, CPLC (carbon), ILO Principles, OECD Guidelines for Multinational Enterprises, UN Convention against Corruption.

5. Specific commitments, goals and targets set by the entity with defined timelines, if any.

The ESG commitments, goals and targets are set globally by Siemens AG. Siemens AG has developed the DEGREE Framework to address issues identified via the materiality assessment of Siemens AG. The details of the DEGREE Framework is available on the link: <https://new.siemens.com/global/en/Company/sustainability/sustainability-figures.html#!/siemens/en/our-degree-framework/>

6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.

The targets against the various principles are the ones committed under the DEGREE Framework by Siemens AG.

Siemens Limited adheres to the framework and contributes towards achievement of the DEGREE targets. The current performance against DEGREE Targets is also available at the link mentioned above.

Governance, Leadership and oversight

7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges,

Chunk 5

making technology and knowledge accessible to a wide number of people. Siemens has been transforming communities across India through Corporate Citizenship initiatives. Communities now have access to power, clean drinking water, healthcare, quality education and livelihood. For more details, please refer Annual CSR report under the Annual Report.

Business Responsibility and Sustainability Report³⁴ Siemens Limited

Principle 5: Businesses should respect and promote human rights

Siemens is fully committed to respecting and safeguarding human rights at every stage of its value chain. This commitment is regarded as a fundamental element of acting with integrity and responsible business conduct. Siemens adopts a holistic approach to respecting human rights across the entire value chain, ensuring compliance with relevant laws and regulations through a robust risk management framework. The company continuously assesses actual and potential adverse impacts on people and the environment, integrating these findings into its policies, procedures, and due diligence practices. Consequently, the commitment to respecting human rights is an integral part of Siemens' management systems and is embedded across its functions and business operations.

Relevant DEGREE measures

Ethics Governance

DEGREE ambitions DEGREE ambitions

→ Striving to train 100% of people on Siemens' Business

Conduct Guidelines every three years

→ ESG-secured supply chain based on supplier

commitment to the Supplier Code of Conduct

→ Long-term incentives based on ESG criteria 3

Additional highlights: Additional highlights

→ Zero-tolerance approach to breaches of applicable laws and

our own internal guidelines

→ A global, risk-based compliance system

→ Ensure the development and use of responsible artificial intelligence

→ Aiming for a leading role in cybersecurity

→ Focus on human rights within supply chain:

Chunk 6

of the ESG Due Diligence tool.

â€¢ Siemens India Code of Conduct: <https://assets.new.siemens.com/siemens/assets/api/uuid:5b82cbbba-5aa2-4bab-b734-895c7f32dbe9/coc-and-cr-declaration-v5-0.pdf>

â€¢ Siemens India Environment Health and Safety Requirements: <https://assets.new.siemens.com/siemens/assets/api/uuid:e6e5bd96-ac00-417a-8844-90c6f5ed0ac4/EHS-clauses-Sept-2023.pdf>
true204965800000179651300000390361594217193000562291594214552515899783387821001538631668182100921827600.0000010250.000001017320.7323.3100trueReasonable assurance by Price Waterhouse Chartered Accountants LLP.falseSiemens' environmental policies require sites to avoid harmful activities on local biodiversity, conduct water risk analyses, and implement water protection measures. These factors are particularly important in vulnerable areas. The policies also include mandatory regulations for managing and reducing CO2e emissions and waste, especially landfill waste. Siemens drives environmental awareness with its Business Conduct Guidelines and Supplier Code of Conduct, which include environmental protection requirements.

Siemens recognizes the urgency of climate protection and prioritizes contributing to the objectives set out in the Paris Agreement, including the goal of limiting global warming to 1.5Â°C above preindustrial levels. As a technology company, Siemens acknowledges that its activities along the value chain â€” including procurement, product design, production, and the use of its products and services â€” generate greenhouse gas (GHG) emissions. By upgrading from existing science-based target commitment to the stricter SBTi Net-Zero Standard, Siemens AG has pledged to reduce absolute emissions from its own operations (Scope 1 and 2) by 90% and from its value chain (Scope 3) by 30% by fiscal 2030 compared to fiscal 2019.

Chunk 7

of their operations.

4. Does the entity display product information on the product over and above what is mandated as per local laws?

(Yes/No/Not Applicable) If yes, provide details in brief. Did your entity carry out any survey with regard to consumer

satisfaction relating to the major products / services of the entity, significant locations of operation of the entity

or the entity as a whole? (Yes/No)

Yes, products / services of Siemens Limited adhere to all relevant laws and applicable regulations including product

labelling. Beyond that the Company also adhere to the product labelling norms as applicable and required as per global established standards e.g., Siemens uses EPD (Environmental Product Declaration) for communication.

Siemens Limited carried out consumer satisfaction survey based on Net Promoter Score (NPS) methodology. NPS is an internationally followed and recognized approach based on the commonly applied performance indicators. Besides the NPS, customer feedback is gathered post customer interaction, such as product or service delivery as well as during the project execution / completion. The inputs are analysed for bringing about relevant continual process improvements.

Business Responsibility and Sustainability Report 61 Siemens Limited

Annexure I

Web Links of Siemens Policies

Siemens Policies in line with the National Guidelines on Responsible Business Conduct

1. Siemens Business Conduct Guidelines

<https://assets.new.siemens.com/siemens/assets/api/uuid:5c242542-e991-4b97-af63-090ad509be74/sag-bcg-en.pdf>

2. Siemens Group Code of Conduct for Suppliers and Third Party Intermediaries:

<https://assets.new.siemens.com/siemens/assets/api/uuid:cbb1292b-f2d5-4f67-9bad-28e2823568b0/Code-of-Conduct-English.pdf>

3. Corporate Social Responsibility Policy

<https://assets.new.siemens.com/siemens/assets/api/uuid:e1481e4a-6230-45b7-91e7-984f5084c845/siemenslimitedcsrpolicy11may2021.pdf>

Chunk 8

substances, treating and disposing off waste safely, properly handling and storing hazardous materials Siemens addresses these material issues through the DEGREE Framework as defined by Siemens AG. The details of the DEGREE Framework is available on the link [https://new.siemens.com/global/en/Company/sustainability/sustainability-figures.html#!/siemens/en/our-degree-framework/Negative Implications](https://new.siemens.com/global/en/Company/sustainability/sustainability-figures.html#!/siemens/en/our-degree-framework/Negative%20Implications) Corporate governance and sustainability leadership OSiemens management follows clear rules, practices and processes. Our leadership takes responsibility for encouraging sustainability across the Siemens ecosystem. Siemens addresses these material issues through the DEGREE Framework as defined by Siemens AG. The details of the DEGREE Framework is available on the link <https://new.siemens.com>

[illegible]

Chunk 9

Business Responsibility and Sustainability Report 21Siemens Limited

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

Siemens is committed to creating a healthy and safe work environment that supports the well-being and performance of its people. The Company continuously reviews and modernizes employee benefits offering flexible benefits programs that support employees' physical, mental, financial, career, and social well-being throughout their work-life journey. With equity and inclusion in mind, Siemens' benefits programs aim to empower employees to realize their full potential and strengthen their resilience through a variety of benefits programs, insurance policies, retirement arrangements, and elective coverage. With a focus on sustainability and the diverse, evolving needs of employees and their families, Siemens closely monitors the external market for the latest industry trends and innovations.

Relevant DEGREE measures

Equity Employability
Foster diversity, equity, inclusion, and community
development to create a sense of belonging

Enable people to stay resilient and relevant in a permanently changing environment

Key ambitions DEGREE ambitions
→ Access to employee share plans – maintain high level

and expand up to 100% by 2025
→ ESG-secured supply chain based on supplier

commitment to the Supplier Code of Conduct
→ Commitment to the New Normal Working Model

allowing 2-3 days of mobile working¹
→ Long-term incentives based on ESG criteria²

Additional highlights Additional highlights
→ Aiming to build greater equity through the Gender

Equity Program
→ Social engagement with three strategic priorities –

giving societies access to knowledge and technologies

→ Focus on human rights within supply chain: climate protection, occupational safety, and responsible sourcing of minerals

Chunk 10

the link: <https://new.siemens.com/global/en/Company/sustainability/sustainability-figures.html#!/siemens/en/our-degree-framework>The ESG commitments, goals and targets are set globally by Siemens AG. Siemens AG has developed the DEGREE Framework to address issues identified via the materiality assessment of Siemens AG. The details of the DEGREE Framework is available on the link: <https://new.siemens.com/global/en/Company/sustainability/sustainability-figures.html#!/siemens/en/our-degree-framework>The targets against the various principles are the ones committed under the DEGREE Framework by Siemens AG. Siemens Limited adheres to the framework and contributes towards achievement of the DEGREE targets. The current performance against DEGREE Targets is also available at the link mentioned above.The targets against the various principles are the ones committed under the DEGREE Framework by Siemens AG. Siemens Limited adheres to the framework and contributes towards achievement of the DEGREE targets. The current performance against DEGREE Targets is also available at the link mentioned above.The targets against the various principles are the ones committed under the DEGREE Framework by Siemens AG. Siemens Limited adheres to the framework and contributes towards achievement of the DEGREE targets. The current performance against DEGREE Targets is also available at the link mentioned above.The targets against the various principles are the ones committed under the DEGREE Framework by Siemens AG. Siemens Limited adheres to the framework and contributes towards achievement of the DEGREE targets. The current performance against DEGREE Targets is also available at the link mentioned above.The targets against the various principles are the ones committed under the DEGREE Framework by Siemens AG. Siemens Limited adheres to the framework and contributes towards achievement of the DEGREE targets. The current performance against DEGREE Targets is also available at the link mentioned above.The targets against the various principles are the ones committed under the DEGREE Framework by Siemens AG. Siemens Limited adheres to the framework and contributes towards achievement of the DEGREE targets. The current performance against DEGREE Targets is also available at the link mentioned above.

Sub-question 4 Chunks

Chunk 1

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 A Section B Section C

Governance, leadership, and oversight

7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges,

targets, and achievements (listed entity has flexibility regarding the placement of this disclosure) •

Please refer to

“Message from the Chairman and the Managing Director” of the ESG report at

<https://www.aboutbajajfinserv.com/>

impact-environmental-social-and-governance

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

Name: Rajeev Jain

Designation: Managing Director

DIN: 01550158

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

Yes.

The Company has a Board approved ESG Committee consisting of senior management personnel of the Company to monitor various aspects of social, environmental, governance and economic responsibilities of the Company. The said Committee is chaired by an Executive Director of the Company.

The Company's business responsibility performance is reviewed by the Board of Directors on an annual basis. During the year, the Board of Directors were updated on the sustainable and responsive business conduct initiatives across the BFL Group.

In addition, the board level Risk Management Committee also assesses internal/ external risks pertaining to sustainability as identified.

Financial
Statements

Statutory
Reports

Chunk 2

from internal or external experts and advisors.

- Form and delegate authority to subcommittees or any official subject to the provisions of applicable laws, as may be deemed appropriate.
- Oversee the Company's engagement with stakeholders on ESG issues, including in response to any proposals or other concerns that have been submitted to the Company.
- Maintain written minutes and record of actions taken by the Committee.
- Periodically report to the Board on ESG matters including the Company's ESG strategy, initiatives, policies, performance, public disclosures and engagement with stakeholders.
- Perform such other duties, tasks and responsibilities relevant to the purpose of the ESG Committee as may from time to time be requested by the Board of Directors.

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

ESG Committee at the board level is chaired by the Joint Managing Director with two Independent Directors as members. This Committee continuously evaluates the Company's social, environmental, governance and economic obligations.

Management level ESG Team led by Head-ESG ensures the engagement with stakeholders on different ESG/sustainability topics on periodical basis and obtains their feedback. This team works on the identified actions and provides an update to the Board ESG Committee on a regular basis.

of the Board/Director responsible for decision-making on sustainability related issues? (Yes/No). If yes, provide details.

Yes. Bharat Forge has set up an ESG Committee at the board level which is chaired by the Joint Managing Director with two Independent Directors as members. This committee continuously evaluates the Company's social,

Chunk 3

in the company and its operations .

Governance, leadership and oversight

7. Statement by Director, responsible for the business responsibility report, highlighting ESG related challenges,

targets and achievements (listed entity has flexibility regarding the placement of this disclosure)

Mrs. N. Bhuvaneswari • Vice Chairperson & Managing Director

As the Managing Director responsible for business responsibility, the Company has made significant progress

in addressing key Environmental, Social and Governance (ESG) challenges. Our focus on sustainability has not

only helped us meet our targets but also improved the overall impact of our operations on the environment,

our stakeholders and the communities we serve. The Company has achieved important milestones such as

reducing our carbon footprint, increasing our engagement with suppliers to ensure ethical sourcing practices and

investing in local communities through various initiatives. We are committed to continuously improving our ESG

performance and are setting new targets for the future.

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

Mrs. N. Bhuvaneswari • Vice Chairperson & Managing Director
and Mrs. N. Brahmani • Executive Director under the guidance of the Board of Directors and its Committees.

9. Does the Company have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.

The Company does not have a committee for decision-making on sustainability concerns. However, the Board of Directors and the Senior Management team monitor various aspects of social, environmental, governance and economic responsibilities of the Company on a continuous basis.

10. Details of review of NGRBCs by the Company:

Subject for review Indicate whether review provided below taken by Director/Committee

Chunk 4

change within
our Company and beyond. Together, we are making a meaningful impact on the world around us.

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

Mr. Sachinderpalsingh Jitendrasingh Bhinder
Managing Director and Chief Executive Officer (MD and CEO)
DIN:• 08697657

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

Yes, Board of Directors of the Company has embodied various Board Committees, which are accountable for and have hold over Key Sustainability and ESG related policies of the Company, as mentioned below:

1. CSR and ESG Committee• In recognition of the global trends and the increasing importance of Environmental, Social, and Governance (ESG) factors, the CSR Committee of the Company will also overlook on the ESG activities renamed as the Corporate Social Responsibility and Environmental Social Governance (CSR & ESG) Committee.

The Company also has a management-level ESG Steering Committee which provides regular oversight and guidance to the three ESG Working group and ESG team.

2. Risk Management Committee• The Company has in place a Board constituted Risk Management Committee which assist the Board to establish a risk culture and risk governance framework for identification of internal and external risks, which include ESG related risks.

The MD & CEO as well as the senior management of the Company oversee

the performance of the Company with respect to Environmental, Social and Governance. The Board of Directors on a quarterly basis also reviews the Company's sustainability performance.

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

Chunk 5

by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure) – Refer to Overview by MD & CEO in Sustainability Report Chapter on pg. 35

8. Details of the highest authority responsible for implementation and oversight of the Business

Responsibility policy (ies).

Mr. Manoj Viswanathan

Managing Director & CEO

DIN: 01741612

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

Yes.

The Managing Director & CEO and senior management of the Company monitor various aspects of social, environmental, governance and economic responsibilities of the Company on a continuous basis. An

execution team headed by MD & CEO is also overlooking the ESG & sustainability related aspects identified by the company.

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Statutory Reports

Directors' Report

7.

6.

Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.

— We have Equal Opportunity Policy, Parental Leave Policy and a formal talent pipeline development strategy.

— Digitally agreements signing, E-stamping and E-NACH mandates penetration has reached approximately 70% in FY24.

10. Details of Review of NGRBCs by the Company:

Subject for Review

The CSR and ESG Committee which is supervised by the Board is responsible for overlooking the developments of ESG initiatives. A monthly ESG dashboard is reported to the management team to track the progress of ESG-related initiatives. The Company's business responsibility performance is reviewed by the Board of Directors on an annual basis.

Chunk 6

Companies who are compliant with the regulatory laws have a better ability to manage risks and builds a better sense of fairness and loyalty among employees and other stakeholders.

9 ESG Oversight Opportunity Having an efficacious ESG oversight on the board

level will augment the
overall ESG performance
and reflect the
Company's commitment
to integrating responsible
business practices
within its growth model.

Integrating ESG into the
business practices would
propel an enhanced
risk management,
governance,
accountability reporting
and decision-making.

It would build the
ability to identify and
manage risks and
opportunities related to
environmental and social
impact as well as build
trust and transparency
amongst investors and
stakeholders.

The board of directors
are the highest authority
responsible for oversight

over the Company's
sustainability practices.

Leadership oversight
on the ESG strategy,
action plan, and
performance fosters
a positive impact on
the environment and
community. It also
enables the bank
to further embed
robust monitoring
mechanisms across
ESG initiatives and
business practices.

As we move into
the future, ESG will
be the cornerstone
of our financial
success, competitive
advantage and future
accomplishments.

Business Responsibility and Sustainability Report (Contd.)

Go Fashion (India) Limited86

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 P1 P2 P3 P4 P5 P6 P7 P8 P9

Policy and management processes

1 a. Whether your entity's policy/
policies cover each principle and
its core elements of the NGRBCs.
(Yes/No)

Y Y Y Y Y Y Y Y Y

b. Has the policy been approved by
the Board? (Yes/No)

Y Y Y Y Y Y Y Y Y

Chunk 7

and targets along with reasons in
case the same are not met.

Performance of identified commitments/targets are reviewed
periodically by the Senior Management in its Business Review
meetings.

* Policies not statutorily required to be approved by the Board are approved by the Vice Chairman
& Managing Director and w.e.f. 1st April 2024 by Chairman & Managing
Director/President & Director.

Governance, leadership and oversight

7. Statement by director responsible for the business responsibility report, highlighting ESG related
challenges, targets

and achievements

The Company is committed to integrate environmental, social and governance (ESG) principles
into its businesses to improve
the quality of life of the communities to which it serves. The Company is also committed to conduct
beneficial and fair business

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practices to the labour, human capital and to the community. It provides employees and business
associates with working
conditions that are clean, safe, healthy and fair.

The Company strives to be responsible and friendly neighbour in the communities in which it

operates and contributes to their equitable and inclusive development. To deliver and achieve these commitments, the Company has a separate CSR Policy and Code of Conduct.

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

Shri A.S. Mehta, President & Director (DIN: 00030694), under the supervision of Board of Directors and Committees thereof is responsible for implementation and oversight of the Business Responsibilities policy(ies).

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

Yes, matters relating to sustainability are discussed in Corporate Social Responsibility & Sustainability Committee of the Board and also in the Board meetings.

Chunk 8

and stakeholder engagement, we aim to contribute meaningfully to a sustainable future. We appreciate the ongoing support and trust of our stakeholders as we address these ESG challenges. Your partnership is crucial in pursuing our vision of responsible and impactful business practices. We look forward to updating you on our progress.

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

Mr. Niraj Shah
Executive Director & Chief Financial Officer
DIN: 09516010

246 HDFC Life Insurance Company Limited

Disclosure questions P1 P2 P3 P4 P5 P6 P7 P8 P9

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.

Our Board of Directors has the ultimate responsibility to set strategic direction and risk appetite for ESG issues such as climate-related risks and opportunities. The board-level oversight of ESG risk is integrated with Risk Management Committee which has the overall responsibility to oversee risk policy implementation and operational controls. The committee

is supported by Risk Management Council (RMC) which articulates the risks and manages risk mitigation measures. ESG performance including emissions management and related initiatives is reviewed by the ESG Management Committee, with the oversight lying with Board CSR & ESG committee.

Besides, the ESG Management Committee, under the leadership of the Executive Director and Chief Financial Officer (CFO), and the Risk Management Committee enforce policies and operational controls for ESG risks.

The ESG Governance Committee constituted under the Investment team is tasked with responsibility of reviewing and integrating ESG criteria in investment decisions.

10. Details of review of NGRBCs by the Company

Subject for Review Indicate whether review was undertaken

Chunk 9

GOVERNANCE, LEADERSHIP AND OVERSIGHT

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

Our exceptional disclosure practices have earned us industry-wide respect and established benchmarks that elevate our operational integrity. Our strategic efforts to empower young investors through extensive digital content, coupled with our initiatives for skill development and employee engagement, reflect our dedication to nurturing human capital. We prioritize environmental compliance through sustainable practices, particularly in resource utilization and procurement of electronic equipment, demonstrating our commitment to environmental stewardship. To further our commitment, we are in the process of implementing a comprehensive ESG strategic framework, with defined targets and interventions. This framework focuses on sustainable business practices, enhancing social well-being and ensuring transparent governance. By initiating strategies for energy conservation, waste reduction, employee well-being and community support, we aim to reduce our environmental footprint while fostering a sustainable and healthy ecosystem. Strengthened governance policies underscore our commitment to ethical conduct and transparency, illustrating our holistic approach to creating long-term value for our stakeholders and contributing positively to the broader community and the environment.

8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility

policy (ies).

Name: Dinesh Thakkar (DIN 00004382)
Designation: Managing Director
Telephone Number: 022 • 4000 3600
E-Mail ID: investors@angelbroking.com

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

Chunk 10

in
case the same are not met.

Governance, leadership and oversight

7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and

achievements (listed entity has flexibility regarding the placement of this disclosure)

At PRIVI, our business operations are guided by a strong commitment to Environmental, Social, and Governance (ESG)

principles aligned with BRSR framework. We conduct our operations in a transparent and fair manner with all stakeholders

and ensure that our workplace is safe and resourced with all necessary facilities. We are dedicated to promoting ethical

and socially responsible practices throughout our extensive supply chain.

We are fully committed to reducing our GHG emissions by continuous improvement in operating efficiency, optimising

waste and improving water management, and adhering to best practices.

Our governance systems and risk management processes are robust and effective, and we extend our compliance efforts

to our value chain partners. We conduct our business activities in accordance with ethical principles, internal policies,

procedures and applicable laws to prevent corruption and promote fair competition. We also adhere to UNSDG's and are

committed at the highest level by signing UNGC Commitment letter.

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

Mr. R S Rajan,
President
rajan@privi.co.in

9. Does the entity have a specified Committee of the

Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.

Yes,

The Company has constituted ESG Committee.

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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

Sub-question 5 Chunks

Chunk 1

includes community engagement, education, and an Integrated Quality Management Framework to ensure outstanding operational standards. Our dedicated ESG governance structure, including an ESG Council and Board oversight, ensures our sustainability efforts are integrated at every level.

As we look to the future, our priorities include exceeding Rs. 14,000 crore in booking value, achieving record cash collections, and delivering exceptional project outcomes. We will continue to evolve our ESG approach, with a heightened focus on climate resilience, diversity and inclusion, and digitalization.

Thank you for your continued support and trust in Prestige Group. Together, we will continue to build a sustainable future.

Sincerely,

Director

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

Below are the ESG committee members.

Mr. Irfan Razack • Chairman & Managing Director

Mr. Amit Mor - Chief Financial Officer

Mr. Milan Khurana • Executive Director (HR, Admin, IT)

Mr. Faiz Rezwani • Executive Director (Contracts & Projects)

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

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Financial StatementsStatutory ReportsCorporate Overview

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

Yes. The ESG committee.

Mr. Irfan Razack • Chairman & Managing Director

Mr. Amit Mor - Chief Financial Officer

Mr. Milan Khurana • Executive Director (HR, Admin, IT)

Mr. Faiz Rezwani • Executive Director (Contracts & Projects)

10. Details of Review of NGRBCs by the Company: Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee.

Subject for Review Indicate whether review was undertaken by Director / Committee of the Board/ Any

other Committee

Chunk 2

extends to our communities through ongoing CSR activities and its improvement efforts.

We also have a robust Environmental Management System that ensures comprehensive environmental responsibility. It helps in monitoring our performance and proactively communicate environmental concerns.

In the future, we will remain dedicated to long-term environmental stewardship. By prioritising ESG excellence, we're building a sustainable, responsible future for all stakeholders.

Mr. Maulik Patel,
Chairman and Managing Director

Mr. Maulik Patel,
Chairman and Managing Director

YesThe Company has established several committees comprising members of the Board of Directors and senior executives to oversee sustainability-related matters. These committees

[illegible]

Chunk 3

constituted the ESG committee which are under process to set the targets and goals in accordance to the standards and identified key focus area which can contribute to the societies in phased manner. The Company has constituted the ESG committee which are under process to set the targets and goals in accordance to the standards and identified key focus area which can contribute to the societies in phased manner. The Company has constituted the ESG committee which are under process to set the targets and goals in accordance to the standards and identified key focus area which can contribute to the societies in phased manner. Mr. Naresh Kumar Bansal, Chairman and Managing Director of the Company believes that sustainable growth and stakeholders value creation can be achieved by doing businesses on strong sustainability principles which address the dimensions of good governance as well as environmental and social responsibilities. We are committed to conduct our business in ethical and sustainable manner, conserve natural resources, make efforts towards upliftment of the community and invest in development of our human resources to become a responsible organization serving economic, social and environmental interest. We have already taken steps in this direction, which we plan to extend further in order to build resilience in our business, improve efficiencies and establish ourselves as a robust organization. Mr. Naresh Kumar Bansal, Chairman and Managing Director

YesThe company have constituted a committee known as the "ESG committee" which is responsible for the overall sustainability performance of the company. The committee oversee the implementation of activities under the purview of polices of the 9 principles of NGRBCs & other relevant applicable principles.

The committee is chaired by Managing Director, CEO and Factory Occupier of the Company as members of the committee. The committee meets half yearly for the activities and progress.

Chunk 4

responsible for the Business Responsibility Report, highlighting ESG related

challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)

The company is committed to a sustainable future, transcending traditional profitability to prioritize environmental, social, and governance (ESG) considerations. Recognizing that sustained growth is

contingent on proactive ESG management, the company has implemented strategic initiatives to address inequalities, enhance stakeholder trust, and contribute to environmental preservation. This commitment extends to the entire value chain, with efforts to reduce carbon emissions, minimize waste, and adopt renewable energy sources. The company also prioritizes fostering an inclusive workplace that promotes diversity and employee well-being. To ensure ethical conduct and accountability, robust governance practices and a whistle-blower mechanism have been established, reinforcing regulatory compliance and stakeholder trust. Despite persistent challenges, the company remains dedicated to continuous improvement and innovation, actively engaging with stakeholders and transparently communicating its sustainability initiatives. The company's growth strategy integrates ESG considerations, with a focus on excelling in Environment, Health, and Safety (EHS) and making substantial progress towards a more sustainable future. This unwavering commitment to sustainability underscores the company's aspiration to positively impact society and the environment.

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Bajaj Hindusthan Sugar Ltd.

Disclosure Questions P1 P2 P3 P4 P5 P6 P7 P8 P9
8 Details of the highest authority

responsible for implementation
and oversight of the Business
Responsibility policy(ies).

Mr. Ajay Kumar Sharma
Managing Director

9 Does the Company have a
specified Committee of the
Board/Director responsible
for decision making on
sustainability related issues?

Chunk 5

Additionally, we prioritize digitization and the implementation of robust data security systems. Our holistic and result-oriented approach ensures that sustainability is deeply ingrained in our DNA.

We are confident that our unwavering commitment to sustainability will continue to drive positive

change within our Company and beyond. Together, we are making a meaningful impact on the world around us.

Mr. Sachinderpalsingh Jitendrasingh Bhinder
Managing Director and Chief Executive Officer (MD and CEO)
DIN:• 08697657

YesYes, Board of Directors of the Company has embodied various Board Committees, which are accountable for and have hold over Key Sustainability and ESG related policies of the Company, as mentioned below:

1. CSR and ESG Committee• In recognition of the global trends and the increasing importance of Environmental, Social, and Governance (ESG) factors, the CSR Committee of the Company will also overlook on the ESG activities renamed as the Corporate Social Responsibility and Environmental Social Governance (CSR & ESG) Committee.

The Company also has a management-level ESG Steering Committee which provides regular oversight and guidance to the three ESG Working group and ESG team.

2. Risk Management Committee• The Company has in place a Board constituted Risk Management Committee which assist the Board to establish a risk culture and risk governance framework for identification of internal and external risks, which include ESG related risks.

The MD & CEO as well as the senior management of the Company oversee the performance of the Company with respect to Environmental, Social and Governance. The Board of Directors on a quarterly basis also reviews the Companyâ€™s sustainability performance.

Chunk 6

high social standards throughout our supply chain, and adhering to rigorous governance principles amidst evolving regulations.

I am proud to report significant progress toward our ESG goals:

â€¢ Environmental: We have implemented water recirculation systems and installed solar panels, significantly reducing our water withdrawal and dependency on grid electricity.

â€¢ Social: We have conducted over various training programs, focusing on responsible practices.

â€¢ Governance: We have secured certifications from various bodies and agencies, affirming our commitment to sustainable practices.

Looking ahead, we remain dedicated to fostering a culture of transparency, accountability, and continuous improvement in our ESG performance. By integrating ESG considerations into our core business strategy, we aim to create long-term value for our stakeholders while positively impacting the environment and the communities in which we operate.

Challa Srishant, Managing Director (DIN: 00016035)

Praveen Jaipurkar, Chief Executive OfficerYesYes, the Company has a Risk Management Committee in place for taking decision on Sustainability issues. Krishnanand Lanka (DIN 07576368) is the chairman of the Committee and comprises of the following members:

- 1) C Srishant (DIN 00016035)
- 2) B Mohan Krishna (DIN 03053172)
- 3) Satyavada Venkata Ramachandra Rao (DIN 01869061)
- 4) Ambati Sudhakar (DIN 01080550)
- 5) Praveen Jaipurkar (CEO)
- 6) V Lakshmi Narayana (CFO)

Any other CommitteeAny other CommitteeAny other CommitteeAny other CommitteeAny other
CommitteeAny other CommitteeAny other CommitteeAny other CommitteeAny other
CommitteeAny other CommitteeAny other CommitteeAny other CommitteeAny other
CommitteeAny other CommitteeAny other CommitteeAny other CommitteeAny other
CommitteeAny other CommitteeThe Business responsibility policies are
reviewed periodically and the necessary
actions for preserving the essence of the policies are taken accordingly.

Chunk 7

of obtaining ZDHC certification

â€¢ 2% reduction in water discharge in Vapi Plant

â€¢ 38% reduction in air emissions other than GHGs

â€¢ 4% reduction in Scope 1 & Scope 2 emissions cumulatively

For a sustainable tomorrow, we have accelerated our sustainability journey, significantly expanding our coverage and enhancing our initiatives. Our Company is steadfast in advancing environmental stewardship and social responsibility. Our Chhindwara plant is in the final phases of ZLD, and we're furthering efforts in water conservation across our operations, including a noteworthy 60,000 kilolitres saved annually through rainwater harvesting at Vapi. Embracing circular fashion, our 'Look good, do good' program with Goonj promotes garment recycling. Moreover, in the past fiscal year, we've set ambitious targets across key sustainability metrics, underscoring our unwavering commitment to a sustainable future. Our remarkable leap in S&P; Global's DJSI score, from 18 to 60, underscores the tangible progress we've made towards sustainability and transparent reporting.

2. Mr. K Narasimha Murthy • Non-Executive Independent Director

3. Mrs. Mukeeta Jhaveri • Non-Executive Independent Director

YesRisk Management and ESG Committee is responsible for decision making on sustainability related issued. The Committee inter alia approves the ESG strategy and provide oversight to the execution of the Company's ESG initiatives including the short-term and long-term commitments or targets.

Composition of the Risk Management and ESG Committee is as follows:

1. Mr. Dinesh Lal (Chairperson) • Non-Executive Independent Director

2. Mr. K Narasimha Murthy • Non-Executive Independent Director

3. Mrs. Mukeeta Jhaveri - Non-Executive Independent Director

Chunk 8

each of the principles. We constantly monitor the performance of ESG Goals and take adequate actions wherever required. We have a robust governance mechanism to monitor the progress of these goals. Further, please refer to details given under each of the principles. We constantly monitor the performance of ESG Goals and take adequate actions wherever required. We have a robust governance mechanism to monitor the progress of these goals. Further, please refer to details given under each of the principles. We constantly monitor the performance of ESG Goals and take adequate actions wherever required. We have a robust governance mechanism to monitor the progress of these goals. Further, please refer to details given under each of the principles. We constantly monitor the performance of ESG Goals and take adequate actions wherever required. We have a robust governance mechanism to monitor the progress of these goals. Further, please refer to details given under each of the principles. Please refer to Chairman cum Managing Director's Message on Page no. 04 of the Annual Report FY 24. Name Mr. Rajinder Kumar Bhandari

Designation Joint Managing Director

DIN 00732588

YesThe CSR Committee oversees the implementation of the policy, ensuring alignment with our

sustainability goals and objectives. Composition of committee is as follow:

S.No. Name Designation

1 Sh. A.C. Ahuja Chairman (ID)

2 Sh. R.K. Bhandari Joint MD

3 Sh. Chirag Satia ED

The company has a dedicated team to oversee sustainability-related issues, ensuring that all environmental and social responsibilities are effectively managed.

Composition of Business Responsibility & Sustainability Team

Sr. NO. NAME DESIGNATION

1 S. Madhukar Rao SR G.M • (R&D-; QC)

2 Anil Garg (DGM) -Account and Finance

3 Parveen Kumar Joshi Sr GM (Electrical)

4 Ajay Kumar Gulati Vice• President (HR)

5 Rakesh Kumar Dhuria (Company Secretary)

Chunk 9

to prevent

recurrence. Jeena Sikho Lifecare Limited is committed to maintaining the highest standards of transparency, compliance, and customer satisfaction across all its operations. Jeena Sikho Lifecare Limited provides information about its products and services through a wide range of television channels and digital platforms to ensure accessibility for all consumers. Below are the details: Television Channels India TV Sadhna NDTV News Nation ABP NRI Punjabi / Punjabi News Live / Asal Punjabi Santvani Zee Punjabi Pro Punjab TV Zee News Digital Platforms HIIMS Official Facebook: <https://www.facebook.com/hiimsofficial> Instagram: <https://www.instagram.com/hiimsofficial> YouTube: <https://www.youtube.com/hiimsofficial> Shuddhi Ayurveda Facebook: <https://www.facebook.com/haveshuddhi> Instagram: <https://www.instagram.com/haveshuddhi> YouTube: <https://www.youtube.com/haveshuddhi> Guru Manish Ayurveda Facebook: <https://www.facebook.com/GuruManishAyurveda> Instagram: <https://www.instagram.com/chikitsaguru/> Websites HIIMS: <https://hiims.in/> Shuddhi: <https://shuddhi.com/> Acharya Manish: <https://acharyamanish.com/> These channels and platforms provide extensive information about our products, services, and wellness initiatives, ensuring customers can access updates, guidance, and educational content easily.

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

At Jeena Sikho Lifecare Limited, educating our consumers about the safe and effective use of our products and services is a core priority. To achieve this, we have implemented the following initiatives: Personalized Guidance by Health Counselors Our call center team of trained health counselors reaches out to every customer individually to explain the correct way to use our products, including dosage, timing, and precautions. They also address any customer queries to ensure proper understanding and responsible usage. Educational

Chunk 10

strictly to all regulatory guidelines for product safety and service delivery. Any regulatory observations are addressed immediately, with corrective measures implemented to prevent

recurrence.

Jeena Sikho Lifecare Limited is committed to maintaining the highest standards of transparency, compliance, and customer satisfaction across all its operations.

Jeena Sikho Lifecare Limited provides information about its products and services through a wide range of television channels and digital platforms to ensure accessibility for all consumers. Below are the details:

Television Channels

India TV

Sadhna

NDTV

News Nation

ABP

NRI Punjabi / Punjabi News Live / Asal Punjabi

Santvani

Zee Punjabi

Pro Punjab TV

Zee News

Digital Platforms

HIIMS Official

Facebook: <https://www.facebook.com/hiimsofficial>

Instagram: <https://www.instagram.com/hiimsofficial>

YouTube: <https://www.youtube.com/hiimsofficial>

Shuddhi Ayurveda

Facebook: <https://www.facebook.com/haveshuddhi>

Instagram: <https://www.instagram.com/haveshuddhi>

YouTube: <https://www.youtube.com/haveshuddhi>

Guru Manish Ayurveda

Facebook: <https://www.facebook.com/GuruManishAyurveda>

Instagram: <https://www.instagram.com/chikitsaguru/>

Websites

HIIMS: <https://hiims.in/>

Shuddhi: <https://shuddhi.com/>

Acharya Manish: <https://acharyamanish.com/>

These channels and platforms provide extensive information about our products, services, and wellness initiatives, ensuring customers can access updates, guidance, and educational content easily. At Jeena Sikho Lifecare Limited, educating our consumers about the safe and effective use of our products and services is a core priority. To achieve this, we have implemented the following initiatives:

Personalized Guidance by Health Counselors

Our call center team of trained health counselors reaches out to every customer individually to explain the correct way to use our products, including dosage, timing, and precautions.

Sub-question 6 Chunks

Chunk 1

Date: 29.11.2024

To,

The Manager

Listing Compliance Department

National Stock Exchange of India Limited

Exchange Plaza, Bandra Kurla Complex,

Bandra (East), Mumbai-400051

SYMBOL: JSLL

ISIN: INE0J5801011

Subject: :Business Responsibility & Sustainability Report for the Financial Year ended March 31, 2024

Dear Sir/Madam,

Please find enclosed herewith the Business Responsibility & Sustainability Report of Jeena Sikho Lifecare

Limited for the Financial Year ended March 31, 2024.

Kindly take the same on record and oblige.

Thanking you,

Yours faithfully,

For Jeena Sikho Lifecare Limited

Manish Grover

Managing Director

DIN: 07557886

Place: Zirakpur, Punjab

SECTION A: GENERAL DISCLOSURES**I. Details of the listed entity**

1 Corporate Identity Number (CIN) of the Listed Entity L52601PB2017PLC046545

2 Name of the Listed Entity JEENA SIKHO LIFECARE LIMITED

3 Date of Incorporation 29-05-2017

[illegible]

Chunk 3

Mr Sunil K Jain • Company Secretary (Membership No F3056)

Chunk 4

Response:

We continuously strive to minimize our carbon footprint through resource efficiency, operational improvements, increased utilisation of renewable energy and effective waste management systems. We foster an inclusive work environment and invest in human resources, emphasizing sustainability, innovation and efficient systems. Further, our CSR initiative, Svayam, raises awareness about accessible public spaces. We strive to build resilience within our business and among our stakeholders, by monitoring our activities and their

environmental and social impacts to ensure that we generate value for everyone involved.

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

Response:

Mr Neeraj Kumar • Group CEO and Whole Time Director (DIN 01776688)
Mr Sunil K Jain • Company Secretary (Membership No F3056)

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.

Response:

Yes, Jindal SAW's group CEO and Whole Time Director Mr Neeraj Kumar is driving the ESG of the organization. Other ESG related organizational structure under development.

10. Details of Review of NGRBCs by 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 name of the agency.

Response: Yes, entity carried out independent assessment/ evaluation of the working of its policies by an external agency namely S.K. Gupta and Co. Company Secretaries.

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

Response: Not Applicable.

Chunk 5

engagement with stakeholders.

â€¢ Perform such other duties, tasks and responsibilities relevant to the purpose of the ESG Committee as may from time to time be requested by the Board of Directors.

ESG Committee at the board level is chaired by the Joint Managing Director with two Independent Directors as members. This Committee continuously evaluates the Company's social, environmental, governance and economic obligations.

Management level ESG Team led by Head-ESG ensures the engagement with stakeholders on different ESG / Sustainability Topics on periodical basis and obtains their feedback. This team works on the identified actions and provides an update to the Board ESG Committee on a regular basis.

YesBharat Forge has set up an ESG Committee at the board level is chaired by the Joint Managing Director with two Independent Directors as members. This committee continuously evaluates the Company's social, environmental, governance and economic obligations. Further details regarding the ESG Committee are provided in the Corporate Governance section in the Annual Report.

Chunk 6

Chunk 7

to prevent recurrence. Jeena Sikho Lifecare Limited is committed to maintaining the highest standards of transparency, compliance, and customer satisfaction across all its operations. Jeena Sikho Lifecare Limited provides information about its products and services through a wide range of television channels and digital platforms to ensure accessibility for all consumers. Below are the details: Television Channels India TV Sadhna NDTV News Nation ABP NRI Punjabi / Punjabi News Live / Asal Punjabi Santvani Zee Punjabi Pro Punjab TV Zee News Digital Platforms HIIMS Official Facebook: <https://www.facebook.com/hiimsofficial> Instagram: <https://www.instagram.com/hiimsofficial> YouTube: <https://www.youtube.com/hiimsofficial> Shuddhi Ayurveda Facebook: <https://www.facebook.com/haveshuddhi> Instagram: <https://www.instagram.com/haveshuddhi> YouTube: <https://www.youtube.com/haveshuddhi> Guru Manish Ayurveda Facebook: <https://www.facebook.com/GuruManishAyurveda> Instagram: <https://www.instagram.com/chikitsaguru/> Websites HIIMS: <https://hiims.in/> Shuddhi: <https://shuddhi.com/> Acharya Manish: <https://acharyamanish.com/> These channels

and platforms provide extensive information about our products, services, and wellness initiatives, ensuring customers can access updates, guidance, and educational content easily.

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

At Jeena Sikho Lifecare Limited, educating our consumers about the safe and effective use of our products and services is a core priority. To achieve this, we have implemented the following initiatives: Personalized Guidance by Health Counselors Our call center team of trained health counselors reaches out to every customer individually to explain the correct way to use our products, including dosage, timing, and precautions. They also address any customer queries to ensure proper understanding and responsible usage. Educational

Chunk 8

<https://jep-asset.akamaized.net/cms/assets/jfs/investor-relations/policy-documents/occupation-health-and-safety-policy.pdf>
<https://jep-asset.akamaized.net/cms/assets/jfs/investor-relations/policy-documents/occupation-health-and-safety-policy.pdf>
<https://jep-asset.akamaized.net/cms/assets/jfs/investor-relations/policy-documents/diversity-equity-and-inclusion-policy.pdf>
<https://jep-asset.akamaized.net/cms/assets/jfs/investor-relations/policy-documents/diversity-equity-and-inclusion-policy.pdf>
<https://jep-asset.akamaized.net/cms/assets/jfs/investor-relations/policy-documents/fair-practices-code.pdf>
<https://jep-asset.akamaized.net/cms/assets/jfs/investor-relations/policy-documents/policy-on-determination-and-disclosure-of-materiality-of-events-and-information.pdf>
<https://jep-asset.akamaized.net/cms/assets/jfs/investor-relations/policy-documents/policy-on-determination-and-disclosure-of-materiality-of-events-and-information.pdf>
<https://jep-asset.akamaized.net/cms/assets/jfs/policy-documents/csr-policy-n.pdf>
<https://jep-asset.akamaized.net/cms/assets/jfs/investor-relations/policy-documents/cyber-security-note-23-24.pdf>

Governance, leadership, and oversight

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

Jio Financial Services Limited (JFSL) recognises the importance of responsible business practices and contributing to a sustainable future. JFSL views Environmental, Social, and Governance (ESG) principles as both essential for its long-term success and a core responsibility to its stakeholders. In FY24, JFSL has created robust framework towards its ESG journey. This included strengthening codes and policies, developing internal roadmaps and action plans, and

Chunk 9

and offline sessions to guide and educate customers about temporary alternatives, ensuring continued support for their health and wellness. At Jeena Sikho Lifecare Limited, our goal is to ensure uninterrupted service and, in the rare event of disruptions, to keep our consumers well-informed and supported at every step.

4. Does the entity display product information on the product over and above what is mandated as per local laws?

No

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

Notes

Yes, Jeena Sikho Lifecare Limited conducts regular consumer satisfaction surveys to gather insights and feedback regarding its major products, services, and operations across significant locations. These surveys are integral to our commitment to improving customer experience and ensuring high-quality service delivery. Key Aspects of the Surveys: Scope of Surveys Feedback on the effectiveness of our products and their benefits. Evaluation of services offered at clinics, hospitals, and other operational locations. Customer satisfaction with delivery timelines, call center assistance, and overall support. Survey Methodology Online Feedback Forms: Sent to customers via email, WhatsApp, and SMS to collect quantitative and qualitative feedback. In-Person Surveys: Conducted at our clinics and hospitals to capture insights from walk-in customers. Call Center Interactions: Feedback is collected during follow-up calls by our health counselors. Significant Locations Surveys are conducted across all major locations where Jeena Sikho operates, including HIIMS hospitals, Shuddhi Clinics, and wellness centers. Results and Action Plans The feedback gathered is analyzed to identify areas of improvement. Corrective actions are implemented to address concerns raised by customers.

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responsible for the Business Responsibility Report, highlighting ESG related

challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)

The company is committed to a sustainable future, transcending traditional profitability to prioritize environmental, social, and governance (ESG) considerations. Recognizing that sustained growth is

contingent on proactive ESG management, the company has implemented strategic initiatives to address inequalities, enhance stakeholder trust, and contribute to environmental preservation. This commitment extends to the entire value chain, with efforts to reduce carbon emissions, minimize waste, and adopt renewable energy sources. The company also prioritizes fostering an inclusive workplace that promotes diversity and employee well-being. To ensure ethical conduct and accountability, robust governance practices and a whistle-blower mechanism have been established, reinforcing regulatory compliance and stakeholder trust. Despite persistent challenges, the company remains dedicated to continuous improvement and innovation, actively engaging with stakeholders and transparently communicating its sustainability initiatives. The company's growth strategy integrates ESG considerations, with a focus on excelling in Environment, Health, and Safety (EHS) and making substantial progress towards a more sustainable future. This unwavering commitment to sustainability underscores the company's aspiration to positively impact society and the environment.

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Bajaj Hindusthan Sugar Ltd.

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8 Details of the highest authority

responsible for implementation
and oversight of the Business
Responsibility policy(ies).

Mr. Ajay Kumar Sharma
Managing Director

9 Does the Company have a
specified Committee of the
Board/Director responsible
for decision making on
sustainability related issues?

Director Response

Based on the information provided, here is a comparison of ESG responsibilities and structures in Siemens versus JEENA SIKHO. Siemens has a structured board-level oversight and governance framework for ESG responsibilities, while JEENA SIKHO does not have a dedicated ESG committee or board-level oversight for ESG-related matters. Both companies have leadership-driven approaches to sustainability, but Siemens demonstrates a more comprehensive and globally aligned ESG governance structure.

Key Comparison of ESG Governance Structures:

Aspect	Siemens	JEENA SIKHO
Board-Level Oversight	Yes, Siemens has board-level oversight for ESG responsibilities.	No, JEENA SIKHO does not have board-level oversight for ESG responsibilities.
Dedicated ESG Committee	No explicit dedicated ESG committee, but ESG matters are overseen by the Managing Director and CFO.	No dedicated ESG committee mentioned for managing sustainability efforts.
Global ESG Framework	Follows the DEGREE Framework, aligned with international ESG standards and policies.	Follows GRI guidelines for sustainability reporting but does not mention a global ESG framework.
Policy Development	Comprehensive policies aligned with ISO certifications and international guidelines.	Focus on developing policies for diversity, inclusion, and ethical practices.
Leadership Responsibility	Managed by the Managing Director and CFO, with structured oversight mechanisms.	Oversight by the Managing Director, with policy development across short• to long-term horizons.
Sustainability Reporting	Regular reporting and adherence to DEGREE targets; performance reviewed quarterly and annually.	Publishes sustainability reports accredited by GRI standards, reviewed by third-party assurance.
Supplier ESG Management	Conducts External Sustainability Audits and Corporate Responsibility Self-Assessments.	No mention of supplier ESG management practices.
Environmental Initiatives	Focus on CO2e emissions reduction, biodiversity conservation, and waste management.	Focus on minimizing environmental footprint through ayurvedic healthcare services.

Summary:

- **Siemens:** Demonstrates comprehensive board-level ESG governance, global framework alignment (DEGREE Framework), and structured oversight mechanisms, making it highly robust in its approach to ESG.
- **JEENA SIKHO:** While it integrates ESG principles into its operations and sustainability reporting (GRI standards), it lacks board-level oversight and dedicated ESG committees, indicating a less formalized structure compared to Siemens.

Would you like further insights into specific ESG practices, such as their environmental policies or reporting frameworks? Feel free to ask!