



# BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

# Business Responsibility and Sustainability Report

## SECTION A GENERAL DISCLOSURES

This section contains an overview of the business, including markets served, financial performance, key employee statistics and mapping of risks and opportunities.

### 1) DETAILS OF THE ENTITY<sup>1</sup>

S. No. Particulars	Response
1. Corporate Identity Number (CIN) of the Entity	L51909KA2005PLC036601
2. Name of the Entity	S.J.S. ENTERPRISES LIMITED (Hereinafter referred to as SJS)
3. Year of incorporation	2005
4. Registered office address	Sy No 28/P16 of Agra village and Sy No 85/P6 of B.M Kaval Village, Kengeri Hobli Bangalore, Bangalore Rural, Karnataka -560082 India
5. Corporate address	Sy No 28/P16 of Agra village and Sy No 85/P6 of B.M Kaval Village, Kengeri Hobli Bangalore, Bangalore Rural, Karnataka -560082 India
6. E-mail	compliance@sjsindia.com
7. Telephone	+91 080 6194 0777
8. Website	<a href="https://www.sjsindia.com/">https://www.sjsindia.com/</a>
9. Financial year for which reporting is being done	2024-25 (April 1, 2024, to March 31, 2025)
10. Name of the Stock Exchange(s) where shares are listed	BSE Limited (BSE) National Stock Exchange of India Limited (NSE)
11. Paid-up Capital	INR 31,32,56,540
12. Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Mr. Thabraz Hushain. W Company Secretary & Compliance Officer Tel: +91 80 6194 0777 Email: compliance@sjsindia.com
13. Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e., only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together) <sup>2</sup>	The disclosures under this report are made on Standalone Basis, unless otherwise specified.
14. Name of assessment or assurance provider	J. Sundharesan and Associates
15. Type of assessment of assurance obtained <sup>3</sup>	Limited Assurance

<sup>1</sup> GRI 2-1, GRI 2-3

<sup>2</sup> GRI 2-2

<sup>3</sup> GRI 2-5

## 2) PRODUCTS/SERVICES<sup>4</sup>

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Manufacturing	Plastic products, non-metallic mineral products, rubber products, fabricated metal products	100

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

S. No.	Product/Service	NIC Code	% of Total Turnover contributed
1.	<b>SJS manufactures a diverse range of products across multiple categories, including:</b>		
1)	Plastic products	22209	98.10
2)	Non-Metallic Mineral Products	23999	
3)	Rubber Products	22199	
4)	Fabricated Metal Products	25999	
<b>Additionally, its product portfolio accounting for 90% of the entity's Turnover includes:</b>			
<ul style="list-style-type: none"> <li>• <u>Branding &amp; Aesthetic Enhancements</u> <ul style="list-style-type: none"> <li>– Self-adhesive labels (including decals and body graphics)</li> <li>– 2D and 3D appliqués and dials</li> <li>– 3D luxury badges, domes, overlays and aluminium badges</li> </ul> </li> <li>• <u>Advanced Moulding &amp; Finishing</u> <ul style="list-style-type: none"> <li>– In-mould labels (IML) and in-mould decorations (IMD)</li> <li>– Chrome-plated, printed and painted injection-moulded plastic parts</li> </ul> </li> <li>• <u>Precision Optical &amp; Functional Components</u> <ul style="list-style-type: none"> <li>– Lens mask assemblies</li> <li>– Optical plastics and cover glass</li> </ul> </li> </ul>			

## 3. OPERATIONS

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

Location	Number of plants	Number of offices	Total
National	01	01	01*
International	Nil	Nil	Nil

\* The plant and office are co-located at the same premises.

### 19. Markets served by the entity:

#### a) Number of locations

Locations	Number
National (No. of States)	06
International (No. of Countries)	22

#### b) Contribution of exports:

What is the contribution of exports as a percentage of the total turnover of the entity? 13%

<sup>4</sup> GRI 2-6

### c) Type of Customers

#### A brief on types of customers

S.J.S. Enterprises Limited (The Company/SJS) offers the widest range of products across both traditional and premium segments. With a strong manufacturing base, expert workforce, and long-standing customer relationships, SJS has established itself as a preferred partner in the industry.

The Company provides decorative aesthetic solutions to manufacturers across diverse industries, including:

- Automobile
- Consumer appliances
- Medical devices
- Farm equipment
- Sanitary ware

The company caters to a diverse clientele, categorized as follows:

- a) Auto OEMs (Original Equipment Manufacturers)
- b) Global Independent Tier-1 automotive component makers
- c) Consumer appliance companies
- d) Two-Wheeler 2W segment

SJS serves customers both in India and globally, with a dominant share in the domestic market and a focused strategy to expand its global presence.

SJS maintains a strong position in the Indian and global markets, with a focus on expanding its international footprint. The Company directly or indirectly supplies to:

- All Top 7 Two-Wheeler OEMs in India
- 9 of the Top 10 Passenger Vehicle OEMs
- 5 of the Top 10 Consumer Durable OEMs

## 4. EMPLOYEES

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

#### a) Employees (including differently abled):<sup>5</sup>

S. No. Particulars	Total (A)	Male		Female	
		No. (B)	% (B/A)	No. (C)	% (C/A)
1. Permanent (D)	183	163	89.07	20	10.93
2. Other than Permanent (E)	39	37	94.87	2	5.13
<b>3. Total employees (D + E)</b>	<b>222</b>	<b>200</b>	<b>90.09</b>	<b>22</b>	<b>9.91</b>

#### b) Workers (including differently abled):

S. No. Particulars	Total (A)	Male		Female	
		No. (B)	% (B / A)	No. (C)	% (C / A)
1. Permanent (D)	285	251	88.07	34	11.93
2. Other than Permanent (E)	984	765	77.74	219	22.26
<b>3. Total workers (D + E)</b>	<b>1269</b>	<b>1016</b>	<b>80.06</b>	<b>253</b>	<b>19.94</b>

<sup>5</sup> GRI 2-7, GRI 2-8, GRI 405-1

**c) Differently abled Employees:**

<b>S. No. Particulars</b>	<b>Total (A)</b>	<b>Male</b>		<b>Female</b>	
		<b>No. (B)</b>	<b>% (B / A)</b>	<b>No. (C)</b>	<b>% (C / A)</b>
1. Permanent (D)	1	1	100	0	0
2. Other than Permanent (E)	0	0	0	0	0
<b>3. Total employees (D + E)</b>	<b>1</b>	<b>1</b>	<b>100</b>	<b>0</b>	<b>0</b>

**d) Differently abled Workers:**

<b>S. No. Particulars</b>	<b>Total (A)</b>	<b>Male</b>		<b>Female</b>	
		<b>No. (B)</b>	<b>% (B / A)</b>	<b>No. (C)</b>	<b>% (C / A)</b>
1. Permanent (D)	1	1	100	0	0
2. Other than Permanent (E)	0	0	0	0	0
<b>3. Total workers (D + E)</b>	<b>1</b>	<b>1</b>	<b>100</b>	<b>0</b>	<b>0</b>

**21. Participation/Inclusion/Representation of women:**<sup>6</sup>

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

\*Board of Directors includes Managing Director

\*\* Key Managerial Personnel includes Managing Director, Company Secretary, Chief Executive Officer and Chief Financial officer.

**22. Turnover rate for permanent employees and workers:**<sup>7</sup>

(Disclose trends for the past 3 years)

	<b>FY 2024-25</b>			<b>FY 2023-24</b>			<b>FY 2022-23</b>		
	<b>Male</b>	<b>Female</b>	<b>Total</b>	<b>Male</b>	<b>Female</b>	<b>Total</b>	<b>Male</b>	<b>Female</b>	<b>Total</b>
Permanent Employees	4.72	0.63	5.35	6.86	0.21	7.07	11	6	10.4
Permanent Workers	2.46	0.42	2.88	2.51	0	2.51	5	0	4.7

**5. HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES (INCLUDING JOINT VENTURES)**

**23. Names of holding / subsidiary / associate companies / joint ventures:**<sup>8</sup>

<b>S. No.</b>	<b>Name of the holding/subsidiary/ associate companies / joint ventures (A)</b>	<b>Holding/Subsidiary/ Associate/ Joint Venture</b>	<b>% of shares held by listed entity</b>	<b>Does the entity indicated at column (A), participate in the Business Responsibility initiatives of the listed entity? (Yes/No)</b>
1.	SJS Decoplast Private Limited ( <i>Formerly known as Exotech Plastics Private Limited</i> )	<span style="color: orange;">S</span>	100	No
2.	Walter Pack Automotive Products India Private Limited	<span style="color: orange;">S</span>	90.1	No
3.	Plastoranger Advance Technologies Private Limited ( <i>Wholly owned subsidiary Walter Pack Automotive Products India Private Limited</i> )	<span style="color: orange;">S</span>	90.1	No

S - Subsidiary

<sup>6</sup> GRI 405-1

<sup>7</sup> GRI 401-1

<sup>8</sup> GRI 2-2

## 6. CORPORATE SOCIAL RESPONSIBILITY (CSR) DETAILS

24.

S. No.	Requirement	Response
1.	Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No)	Yes
2.	Turnover (in INR)	3,980,051,027.00
3.	Net worth (in INR)	6,230,784,000.00

## 7. TRANSPARENCY AND DISCLOSURES COMPLIANCES

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If yes, then provide web-link for grievance redress policy) <sup>9</sup>	FY 2024-25 (Current Financial Year)			FY 2023-24 (Previous Financial Year)		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes*	0	0	None	0	0	None
Investors (other than shareholders)	Yes *	0	0	None	0	0	None
Shareholders	Yes *	0	0	None	0	0	None
Employees and workers	Yes *	0	0	None	0	0	None
Customers	Yes *	06	0	All complaints received during the year were related to general concerns and the same has been promptly resolved with utmost priority	07	0	All complaints received during this financial year were related to general concerns, and the same has been promptly resolved with utmost priority
Value Chain Partners	Yes *	0	0	None	0	0	None

\*The Company has a Stakeholder Management Policy which formalizes grievance management for both internal and external stakeholders, aiming to minimize social risks to the business.

Grievances will be managed confidentially to reduce conflicts and strengthen relationships. Stakeholders can use the redressal channel provided if no other mechanism is available in Company policy.

The policy can be accessed at the given link.

<https://www.sjsindia.com/Docs/Stakeholder%20Management%20Policy.pdf>

<sup>9</sup> GRI 2-16, GRI 2-25, GRI 2-26

## 26. Overview of the entity's material responsible business conduct issues:<sup>10</sup>

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

Material issue identified	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate <sup>11</sup>	Financial implications of the risk or opportunity (Indicate positive or negative implications) <sup>12</sup>
1.	<p><b>Energy Management</b></p> <p>In manufacturing operations, a significant amount of energy is usually utilized for various purposes such as operating machinery, providing heating and cooling, and lighting facilities. Any interruptions in energy supply, whether caused by power outages, fluctuations in prices, or issues with quality, can result in operational disruptions. These disruptions may lead to delays in production schedules and impact the quality of products. Besides the financial consequences, inadequate energy management can also cause operational disruptions for the company, resulting in product delays, quality problems, and interruptions in the supply chain.</p>	<p>In response to energy management risks, the company has adopted a proactive approach focused on promoting energy efficiency and sustainability throughout its operations. This involves a series of strategic initiatives, including the procurement of additional renewable energy such as wind and solar power and reducing electricity consumption from conventional sources like BESCOM. Furthermore, the company has installed EV charging stations. Notably, the Bengaluru facility has achieved LEED Gold certification (Leadership in Energy Efficiency and Environmental Design) from the US Green Building Council, underscoring its commitment to energy efficiency and environmentally sustainable practices.</p>	 Risk  Opportunity <b>POSITIVE</b> <p>Having procured wind power and invested in solar energy and such other energy-efficient technologies in the previous year, the company is now experiencing positive financial implications. These strategic investments have led to significant long-term cost savings by reducing dependence on costly fossil fuels and mitigating the impact of price fluctuations in traditional grid electricity. Additionally, the adoption of energy-efficient practices has enhanced operational efficiency, resulting in lower energy consumption and reduced overall costs. As a result, the financial benefits of these initiatives are now being realized, contributing to greater stability and profitability.</p>

<sup>10</sup> GRI 3-2

<sup>11</sup> GRI 3-3

<sup>12</sup> GRI 201-2



Material issue identified	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate <sup>11</sup>	Financial implications of the risk or opportunity (Indicate positive or negative implications) <sup>12</sup>
<b>2.</b>  <span style="writing-mode: vertical-rl; transform: rotate(180deg);">Water &amp; Waste Management</span>	<p>Water is essential for cooling machinery, cleaning parts and production, so any supply disruptions or restrictions can harm schedules and efficiency. Moreover, water scarcity in operational regions can lead to supply shortages, increased costs and potential conflicts over resources.</p> <p>On the waste management front, the generation of wastewater containing pollutants necessitates careful handling to prevent environmental pollution and health hazards. Regulatory compliance is paramount in both water usage and waste management to avoid fines, legal repercussions and damage to the company's reputation.</p>	<p>The Company has implemented a comprehensive water and waste management strategy to enhance efficiency, sustainability, and regulatory compliance. Key initiatives include the installation of water-efficient fixtures such as low-flow toilets and touchless faucets to minimize consumption. Employees receive training in water conservation practices to ensure responsible usage.</p> <p>To manage wastewater effectively, the Company operates Sewage Treatment Plants (STP) and Effluent Treatment Plants (ETP), enabling water reuse for toilet flushing and gardening.</p> <p>Additionally, Reverse Osmosis (RO) plants ensure high-quality water for manufacturing, while a zero liquid discharge mechanism prevents wastewater discharge. Treated sludge is responsibly managed through authorized vendors. These measures reinforce the Company's commitment to sustainability and environmental stewardship.</p>	<p><b>POSITIVE</b></p> <p>The comprehensive water and waste management measures implemented by the Company not only contribute to environmental sustainability but also generate financially positive results. By optimizing water usage and minimizing wastage, the facility can significantly reduce its water consumption resulting in lower operational costs. Additionally, improved wastewater treatment can help the facility avoid regulatory fines, which can protect the company's financial resources. Moreover, by demonstrating responsible water management practices, the Company can enhance its reputation, potentially attracting environmentally conscious customers and investors, thereby positively impacting sales and revenue. Moreover, the zero liquid discharge mechanism minimizes disposal costs and potential fines associated with improper waste disposal. Therefore, while initially investing in water and waste management infrastructure and initiatives may incur upfront costs, the long-term financial benefits far outweigh these expenses, ultimately generating positive results for the Company.</p>



<b>Material issue identified</b>	<b>Rationale for identifying the risk / opportunity</b>	<b>In case of risk, approach to adapt or mitigate<sup>11</sup></b>	<b>Financial implications of the risk or opportunity (Indicate positive or negative implications)<sup>12</sup></b>
<b>3.</b> Waste & Hazardous Materials Management	<p>The manufacturing process relies on various raw materials and chemicals, some of which can be hazardous if not handled, stored, or disposed of correctly. Improper management may lead to soil, water and air contamination, causing severe damage to ecosystems and public health. Additionally, failure to comply with waste management regulations can result in legal penalties, financial fines and reputational harm.</p> <p>Packaging plays a critical role in protecting products during distribution, but excessive or unsustainable materials contribute to resource depletion, increased waste and environmental pollution. By adopting eco-friendly packaging and responsible disposal practices, companies can minimize their ecological footprint.</p>	<p>The Company has implemented a robust waste management strategy to ensure efficient disposal and regulatory compliance. Waste collection is managed through authorized agents appointed by Local Authorities with scheduled pickups at regular intervals.</p> <p>For hazardous waste, the Company follows strict identification, storage, and disposal protocols, minimizing spillage risks. Disposal is conducted exclusively through authorized vendors, with meticulous record-keeping.</p> <p>Waste is segregated using a color-coded system (red, blue, green, yellow) for efficient management and emergency identification. Additionally, the Company is registered on Extended Producer Responsibility (EPR) platforms, reinforcing its commitment to sustainability and environmental impact reduction.</p>	<p><b>POSITIVE</b></p> <p>The company's waste reduction initiatives have led to significant cost savings by minimizing raw material wastage and optimizing production efficiency. Additionally, strict handling and disposal protocols for hazardous materials have reduced compliance costs, potential liabilities, and workplace-related expenses. These measures have directly contributed to lower operational costs and improved financial performance, reinforcing long-term profitability.</p>



Material issue identified	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate <sup>11</sup>	Financial implications of the risk or opportunity (Indicate positive or negative implications) <sup>12</sup>
4.  Product Quality & Safety	<p>Ensuring product quality and safety presents significant opportunities for the company across multiple facets of its operations. Company believes that High-quality and safe products are essential for maintaining customer satisfaction and loyalty. Product quality and safety can serve as key differentiators in a competitive market to attract new customers, retain existing ones, and even justify premium pricing, ultimately strengthening the company's position in the market. By addressing potential issues early in the product development and manufacturing processes, the company can avoid the need for costly rework, recalls, or product failures.</p>		<b>POSITIVE</b> <p>The Company's commitment to product quality and safety is evident through its implementation of a rigorous system to uphold essential standards. This unwavering dedication has led to remarkable outcomes, with the Company successfully avoiding instances of product recalls or losses that could have otherwise posed significant financial implications. Furthermore, by consistently adhering to stringent quality and safety protocols, the Company has not only safeguarded its reputation but also fostered unwavering trust among its customers. This trust has translated into increased customer loyalty and satisfaction, driving repeat business and strengthening the Company's position in the market. Additionally, the Company's proactive approach to quality assurance has enabled it to identify and address potential issues early on, further enhancing its ability to deliver superior products that meet customer expectations. Overall, the Company's steadfast commitment to product quality and safety has not only mitigated risks but also positioned it for sustained success and growth in the marketplace.</p>



Material issue identified	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate <sup>11</sup>	Financial implications of the risk or opportunity (Indicate positive or negative implications) <sup>12</sup>
<b>Employee Health &amp; Safety</b>  5.	<p>The utilization of heavy machinery, chemicals, and other hazardous materials can present substantial risks to the health and safety of employees if not effectively managed. Compliance with occupational health and safety regulations is imperative, as employers are legally obligated to provide a safe and healthy work environment. Failure to do so can lead to legal liabilities, financial penalties, and reputational damage for the company. It is crucial for companies to prioritize proper management of these risks to ensure the well-being of their employees and maintain compliance with occupational health and safety regulations.</p>		<p><b>POSITIVE</b>            Investing in employee health and safety enhances productivity, reduces turnover costs and strengthens brand reputation, making the Company an attractive employer for top talent. A well-managed hybrid work culture fosters engagement, job satisfaction, and well-being, leading to a more resilient and motivated workforce. These initiatives improve operational efficiency, reduce absenteeism, and drive long-term organizational success. By prioritizing a safe and supportive work environment, SJS not only ensures compliance with workplace standards but also secures a competitive edge and sustainable profitability in the industry.</p>
<b>Business Model Resilience</b>  6.	<p>The Company acknowledges that failing to align innovation with market trends and customer preferences poses a risk of decreased sales and market share. Additionally, technological advancements present a risk of product obsolescence. Neglecting to foster a culture of risk awareness within the organization poses a risk of missed opportunities. Fluctuations in consumer demand, economic conditions, and geopolitical factors can lead to market volatility. Proactively identifying and addressing these risks is crucial for maintaining competitiveness and long-term success.</p>	<p>To leverage the evolving market dynamics, SJS has successfully expanded its range of products to include state-of-the-art, premium offerings such as IML/IMD parts, 3D appliques, lens mask assemblies, and aluminium badges. The Company has established a dedicated team focused on new product development (NPD), resulting in the introduction of four to five innovative products over the past three to four years. By strategically diversifying its product portfolio and investing in NPD, SJS remains at the forefront of industry trends and is poised to capitalize on emerging market opportunities.</p>	<p><b>POSITIVE</b>            By continually introducing new and improved products, the Company has effectively differentiated itself in the market, expanded its reach, and attracted a wider customer base. This strategic approach has resulted in remarkable growth in both revenues and profits. Moreover, the financial benefits derived from product innovation provide the Company with the resources needed to invest in ongoing research and development initiatives, ensuring its sustained competitive advantage and market leadership over the long term. Moreover, innovation enables the Company to optimize production processes, reduce costs and improve operational efficiency, further contributing to profitability.</p>



Material issue identified	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate <sup>11</sup>	Financial implications of the risk or opportunity (Indicate positive or negative implications) <sup>12</sup>
<b>7.</b>  <b>Supply Chain Management</b>	<p>Recognizing and effectively managing supply chain risks is crucial for the Company to ensure a reliable and efficient flow of materials, components, and finished products throughout its operations. Potential disruptions or failures within the supply chain network, involving suppliers, manufacturers, and logistics providers, can have significant consequences. These consequences may include production delays, increased costs, and damage to the Company's reputation. Any disruption in the supply chain, such as material shortages, transportation delays or production issues at supplier facilities, can lead to delays in product delivery. These delays can result in customer dissatisfaction, order cancellations, and financial penalties for failing to meet contractual obligations.</p>	<p>To mitigate the risks associated with supply chain disruptions, the Company employs several proactive strategies. Firstly, it maintains a diversified supplier base and cultivates strong relationships with multiple suppliers. This approach reduces dependency on any single source, enhancing the Company's ability to respond swiftly to disruptions. Additionally, the Company has developed a comprehensive contingency plan that is regularly reviewed and updated to ensure its effectiveness in mitigating potential disruptions. By proactively assessing and addressing vulnerabilities in the supply chain, the Company can pre-emptively mitigate risks. Furthermore, through random visits to suppliers, the Company monitors and verifies the smooth functioning of operations, ensuring adherence to quality standards and reliability. By continuously monitoring and adapting its strategies, the Company minimizes the impact of supply chain disruptions, thereby maintaining a reliable and resilient supply chain network.</p>	<p><b>Risk</b></p> <p><b>NEGATIVE</b></p> <p>Supply chain disruptions can lead to delays in production, impacting the timely delivery of products to customers. These delays can result in increased costs associated with expedited shipping, overtime wages for employees, and penalties for failing to meet contractual obligations. Inefficiencies in supply chain management can result in either excess inventory or stockouts. Excess inventory ties up capital and incurs storage costs, reducing profitability. On the other hand, stockouts lead to lost sales opportunities and dissatisfied customers, negatively impacting revenue and brand loyalty. Overall, ineffective supply chain management can lead to a cascade of financial challenges, including increased production costs, lost revenue, reputation damage and regulatory compliance costs.</p>



Risk



## Opportunity

Material issue identified	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate <sup>11</sup>	Financial implications of the risk or opportunity (Indicate positive or negative implications) <sup>12</sup>
<p><b>8.</b></p> <p><b>Material Sourcing &amp; Efficiency</b></p>	<p>The meticulous selection of materials is pivotal in the manufacturing process of the Company, as it directly impacts the quality and longevity of the finished products. It is crucial to select materials that align with specific criteria to guarantee durability and performance. A critical consideration is the materials' ability to withstand the diverse environmental conditions the parts may encounter during their operational lifespan. For instance, parts subjected to extreme temperatures, whether high or low, necessitate materials resilient enough to endure without brittleness or deterioration. Moreover, materials must exhibit resistance to the detrimental effects of moisture and UV radiation, as exposure to these elements can compromise both structural integrity and visual appeal. Through careful material selection that meets these stringent criteria, the Company ensures that its products maintain optimal performance and aesthetics over time.</p>	<p>The Company employs protective coatings, specialized materials, and rigorous testing to enhance product resilience against harsh weather conditions. Protective finishes prevent damage, fading, and discoloration, while heat-resistant plastics and metals ensure durability in extreme temperatures. Simulated weather testing guarantees reliability and high performance across diverse environments.</p> <p>Under its Sustainable Procurement Policy, the Company is committed to an eco-friendly value chain, aligning with local environmental regulations. It prioritizes carbon reduction, water conservation, hazardous waste management, and renewable energy adoption. Suppliers must implement Quality Management Systems, regulatory compliance, training, audits, and green initiatives, supporting sustainable packaging and resource efficiency.</p>	<p><b>POSITIVE</b></p> <p>Conversely, the integration of sustainable and eco-friendly materials, while initially incurring higher costs, can lead to long-term savings. These materials often offer increased durability and longer lifespans, reducing the need for frequent replacements and repairs. Moreover, the adoption of sustainable materials aligns with the Company's environmental commitments, potentially decreasing waste management and disposal expenses. As a result, strategic utilization of sustainable materials can yield financial benefits while demonstrating the Company's dedication to environmental responsibility.</p>



Material issue identified	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate <sup>11</sup>	Financial implications of the risk or opportunity (Indicate positive or negative implications) <sup>12</sup>
<b>9.</b>  <b>Advancements in technology</b>	<p>The rapid evolution of 3D printing and digital design tools presents both opportunities and risks for automotive aesthetic parts manufacturers. While these technologies enable intricate designs, customization and efficiency, they also require significant investment in R&amp;D, skilled workforce, and infrastructure. Failure to adopt new technologies can lead to competitive disadvantages, reduced market relevance, and lower profitability.</p> <p>Additionally, the high costs, integration challenges, and potential operational disruptions associated with adopting advanced technologies pose financial and strategic risks. The Company mitigates these risks by prioritizing technology development as a core USP, ensuring sustained innovation and industry leadership.</p>	<p>To address risks associated with technological advancements, the Company is enhancing its capabilities in In-Mould Electronics (IME), expanding applications across two-wheelers, passenger vehicles, consumer appliances, and EVs. This strategy enables market diversification, including entry into the medical devices sector.</p> <p>Strengthening its leadership in decorative aesthetics, the Company has acquired Walter Pack India (WPI), a key growth driver for IMD, IML, IMF, and IME technologies. This acquisition enhances capacity for large IMF panels, injection moulding, and medical device components. Moving forward, the Company will evaluate strategic acquisitions to further strengthen its value proposition.</p>	<p><b>POSITIVE</b></p> <p>The Company acknowledges the significant impact that technological advancements can have on its financial performance, recognizing the potential for positive outcomes from the acquisition such as improved efficiency, enhanced quality control, and expanded product offerings. However, it also acknowledges the possibility of negative financial implications, including substantial initial investments, implementation disruptions, and ongoing investment requirements.</p> <p>In order to make prudent decisions, the Company conducts thorough assessments of the costs and benefits associated with adopting new technologies. By carefully evaluating the potential financial impact, the Company can make informed decisions regarding the adoption of technology, taking into account both short-term and long-term financial considerations. This strategic approach enables the Company to leverage the opportunities presented by technological advancements while minimizing any potential financial risks.</p>

## SECTION B MANAGEMENT AND PROCESS DISCLOSURES

Integrating the principles of the National Guidelines for Responsible Business Conduct into the structures, policies and processes ensure that stakeholder interests are integrated into the business fabric. Creating adequate governance enables businesses to contribute towards wider development goals. This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the NGRBC Principles and Core Elements.

<b>Disclosure Questions</b>	<b>P1</b>	<b>P2</b>	<b>P3</b>	<b>P4</b>	<b>P5</b>	<b>P6</b>	<b>P7</b>	<b>P8</b>	<b>P9</b>
<b>Policy and management processes</b>									
<b>1. Whether your entity's policy/ policies cover each principle and its core elements of the NGRBCs. (Yes/No)<sup>13</sup></b>	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes
<b>a) Policies cover each principle and its core elements of the NGRBCs. (Yes/No)<sup>13</sup></b>									
<b>P1</b>	<ul style="list-style-type: none"> <li>• Code of conduct for Board of Directors and SMPS</li> <li>• Anti-Corruption and Anti-Bribery Policy</li> <li>• Vigil mechanism and Whistle Blower Policy</li> <li>• Policy on materiality of Related Party Transactions</li> <li>• Dividend Distribution Policy</li> <li>• Nomination &amp; Remuneration Policy</li> <li>• Insider Trading Code</li> </ul>								
<b>P2</b>	<ul style="list-style-type: none"> <li>• Supplier Code of Conduct</li> </ul>								
<b>P3</b>	<ul style="list-style-type: none"> <li>• Health and Safety Policy</li> <li>• Human Rights Policy</li> <li>• Code of Conduct for Employees</li> </ul>								
<b>P4</b>	<ul style="list-style-type: none"> <li>• Risk Management Policy</li> <li>• Stakeholder Management Policy</li> <li>• CSR Policy</li> <li>• Dividend Distribution Policy</li> </ul>								
<b>P5</b>	<ul style="list-style-type: none"> <li>• Human Rights Policy</li> <li>• POSH Policy</li> </ul>								
<b>P6</b>	<ul style="list-style-type: none"> <li>• Environmental Policy</li> <li>• CSR Policy</li> </ul>								
<b>P7</b>	-								
<b>P8</b>	<ul style="list-style-type: none"> <li>• Corporate Social Responsibility Policy</li> </ul>								
<b>P9</b>	<ul style="list-style-type: none"> <li>• Cyber Security and Data Privacy Policy</li> </ul>								
<b>b) Has the policy been approved by the Board? (Yes/No)</b>	Yes	Yes	Yes	Yes	Yes	Yes	-	Yes	Yes
<b>c) Web Link of the Policies, if available</b>	<p>The Company's policies can be accessed at the given link:  <a href="https://www.sjsindia.com/investors.htm#policies">https://www.sjsindia.com/investors.htm#policies</a></p> <p>Moreover, in light of the operations and the imperative of upholding confidentiality, a subset of the Company's policies can be conveniently accessed through the intranet platform exclusively designated for internal use. The intranet serves as a comprehensive repository for policies that guide the organization's operations and behaviour.</p>								
<b>2. Whether the entity has translated the policy into procedures. (Yes / No)<sup>14</sup></b>	Yes	Yes	Yes	Yes	Yes	Yes	-	Yes	Yes

<sup>13</sup> GRI 2-23

<sup>14</sup> GRI 2-24

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
<b>Policy and management processes</b>									
3. Do the enlisted policies extend to your value chain partners? (Yes/ No) <sup>15</sup>	Yes, our Code of Conduct for Business Partners mandates that our suppliers adhere to the universally applicable labour standards outlined in the International Labour Organization's (ILO) Fundamental Principles. This includes, but is not limited to, the prohibition of forced and child labour, the elimination of any form of discrimination, ensuring occupational health and safety, promoting fair working conditions, and upholding the right to freedom of association. Additionally, we require our suppliers to prioritize environmental protection and resource conservation, and we expect them to extend these requirements to their own suppliers.								
4. Name of the national and international codes /certifications/ labels / standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	ISO 9001	ISO 14001/ IATF 16949	ISO-45001/OHSAS-18001		ISO 14001/ ISO 45001		ISO 14001/ ISO 50001		ISO 9001 /14001 /IATF 16949
<p>In addition to these standards, the Company's operations are also guided by the National Guidelines on Responsible Business Conduct (NGRBC), further demonstrating its commitment to responsible business practices.</p> <p>The Company has initiated the process for and is actively pursuing TISAX and ISO 14064 certifications, aiming for accreditation by March 2026 and April 2026 respectively.</p>									
<b>5. Specific commitments, goals and targets set by the entity with defined timelines, if any.<sup>16</sup></b>									
	Specific commitments, goals and targets	Base Year	Target Year	Expected Results					
Environment	• Inclusion of bioplastic in our operations	2023-24	2028-29	Our medium-term goal is to eliminate conventional plastics from our operations by integrating 30% bioplastics by the financial year 2028-29.					
	• To eliminate the use of paper cups	2024-25	2025-26	Our medium-term goal is to reduce 5.7 MT of CO <sub>2</sub> emissions by eliminating the use of paper cups by the financial year 2025-26.					
	• To reduce the use of plastic water bottles	2024-25	2028-29	Our long-term goal is to reduce 0.81 MT of CO <sub>2</sub> emissions by reducing the use of plastic bottles by the financial year 2028-29.					
	• To increase the consumption of Renewable Energy	2024-25	2025-26	Our short-term goal is to increase the consumption of renewable energy by 10% in our operations by 2025-26 through the implementation of sustainable energy sources and efficiency measures.					
Social	• To increase differently abled employees by 1%	2022-23	2025-26	Our medium-term goal is to increase the representation of differently abled employees by 1% by the financial year 2025-26.					
	• To improve gender diversity	2023-24	2028-29	Our medium-term goal is to enhance gender diversity by ensuring that, by the financial year 2028-29, a sub-process in one of SJS's core product lines—will be entirely managed by women under the Pink Line initiative.					
Governance	• To obtain ISO 14064 and TISAX certification	2024-25	2025-26	Our short-term goal is to obtain ISO 14064 and TISAX certification by the financial year 2025-26.					

<sup>15</sup> GRI 2-23

<sup>16</sup> GRI 3-3

<b>Disclosure Questions</b>	<b>P1</b>	<b>P2</b>	<b>P3</b>	<b>P4</b>	<b>P5</b>	<b>P6</b>	<b>P7</b>	<b>P8</b>	<b>P9</b>
<b>Policy and management processes</b>									
<b>6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met</b>									
<p>In response to all the specific commitment goals set by the Company with respect to ESG, the performance for the same is mentioned below:</p> <ol style="list-style-type: none"> <li>The company is committed to integrating bioplastics into its operations, targeting a transition to 30% bioplastics by FY 2028-29 to phase out conventional plastics. This initiative supports its long-term vision of environmental sustainability and commercial viability. Focused on returnable packaging, the company aims to reduce CO<sub>2</sub> emissions by 5.076 tons in FY 2025-26 while minimizing environmental waste. Through research, development, and strategic partnerships, the company remains confident in achieving this goal and advancing sustainability efforts.</li> <li>In FY 2024-25, the company successfully reduced CO<sub>2</sub> emissions by 5.72 tons through a sustainable initiative aimed at minimizing single-use waste. By eliminating paper cups and transitioning to reusable steel cups, the company not only decreased its environmental footprint but also reinforced its commitment to sustainable resource management.</li> <li>In FY 2024-25, the company achieved a reduction of 1.39 metric tons of CO<sub>2</sub> emissions by eliminating the use of plastic bottles. This initiative reflects the company's commitment to environmental sustainability by reducing plastic waste and lowering its carbon footprint. By transitioning to sustainable alternatives, the company continues to drive eco-friendly practices that align with its broader sustainability goals.</li> <li>A significant amount of the electricity needed for the manufacturing facility is generated from rooftop solar panels and a solar park situated within the factory premises. This renewable solar energy contributes to around 20% of the total electricity needs for the year. In a commitment to increase reliance on renewable energy, the Company purchased 56,71,599 units of wind and solar power during the financial year. This accounted for 63.30% of the total electricity requirement.</li> </ol>									
<b>Social</b>	5.	The company is actively working towards increasing the representation of differently abled employees as part of its diversity and inclusion efforts. With a short-term goal of increasing the representation of differently abled employees by 1% by the financial year 2025-26, the company is implementing various initiatives to attract, hire, and retain individuals with diverse abilities. These initiatives include targeted recruitment strategies, accessible hiring processes, and inclusive workplace policies and accommodations. By fostering an environment that values diversity and empowers all employees, the company is not only enhancing its workforce but also contributing to a more inclusive society.							
	6.	As part of its medium-term goal to promote gender diversity, the company has introduced the Pink Line—an initiative within the sub-process in one of SJS's core product lines—which will be managed entirely by women. This initiative reflects the company's commitment to fostering an inclusive and equitable workplace while empowering women in leadership and operational roles. Currently partially operational, the Pink Line is set to be fully functional by FY 2028-29, with women comprising the entire management team.							
<b>Governance</b>	7.	The company has made significant progress toward its short-term goal of obtaining ISO 50001 certification for its energy management system. This certification, now successfully achieved, reflects the company's commitment to enhancing energy efficiency, reducing environmental impact and implementing a structured approach to sustainable energy management. By adhering to ISO 50001 standards, the company aims to optimize energy performance, lower operational costs and contribute to broader sustainability objectives. This milestone underscores the company's dedication to continuous improvement and responsible resource utilization.							
	8.	The company is actively working towards obtaining TISAX and ISO 14064 certification by FY 2025-26 and 2026-27. These certifications will reinforce the company's commitment to industry best practices, regulatory compliance and enhanced standards. By achieving these accreditations, the company aims to strengthen its operational excellence, improve stakeholder confidence, and align with global benchmarks.							

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes									

**Governance, leadership and oversight****7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements<sup>17</sup>**

"At SJS, sustainability is not an initiative — it is a business imperative that drives our vision, operations, and partnerships. Our approach to ESG goes beyond compliance; it is rooted in responsibility resilience and a forward-looking commitment to long-term value creation for all stakeholders.

This reporting period marks a significant evolution in our sustainability journey. We transitioned from planning to execution—achieving tangible outcomes across environmental, social, and governance fronts. Our environmental goals, shaped around reducing carbon intensity and single-use materials, have begun to yield measurable results. The elimination of paper cups alone contributed to a reduction of 5.72 metric tons of CO<sub>2</sub> emissions, while efforts to phase out plastic water bottles led to a further cut of 1.39 metric tons. These efforts represent just the beginning of a broader, long-term transition to sustainable materials, including our target to integrate 30% bioplastics into operations by FY 2028-29.

Equally noteworthy is our shift toward renewable energy. Rooftop solar infrastructure and external green power procurement enabled us to meet over 83.30% of our total electricity needs through clean sources. This marks a substantial leap in our decarbonization efforts and sets the foundation for greater energy independence and efficiency in the years ahead.

On the social front, we continued building a workplace anchored in inclusivity and empowerment. Our targeted hiring and inclusive policies are driving our medium-term goal of increasing differently abled employee representation by 1% by FY 2025-26. In a bold step toward gender diversity, we operationalized the \*Pink Line\*—an initiative within the sub-process in one of SJS's core product lines fully managed by women, ushering in a new chapter of women's leadership within SJS. This initiative is not just about representation; it is about creating equitable structures for women to lead, innovate, and thrive.

Our governance practices continue to mature in alignment with global standards. Achieving ISO 50001 certification for energy management reflects our structured approach to operational excellence. Further, our ongoing pursuit of ISO 14064 and TISAX certifications demonstrates our commitment to emissions transparency and data security.

Sustainability at SJS is deeply integrated with our community objectives. From enabling vocational training for 200 underprivileged women, our social impact initiatives reflect a values-driven culture, committed to inclusion and upliftment.

Looking ahead, we remain focused on innovation-led sustainability—leveraging technology, partnerships, and purpose to raise the bar. As we forge ahead, we remain committed to shaping a future where business success is defined by environmental balance, societal progress, and ethical leadership."

**Sanjay Thapar**

Group CEO and Executive Director  
DIN: 01029851

<sup>17</sup> GRI 2-22

<b>Disclosure Questions</b>	<b>P1</b>	<b>P2</b>	<b>P3</b>	<b>P4</b>	<b>P5</b>	<b>P6</b>	<b>P7</b>	<b>P8</b>	<b>P9</b>
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**Policy and management processes****8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies).<sup>18</sup>**

SJS monitors the implementation of business responsibility policies through a leadership team chaired by Mr. Sanjay Thapar.

The individual who holds the highest authority for the implementation and oversight of the Business Responsibility policies is Mr. Sanjay Thapar. With his role as CEO & Executive Director, Mr. Thapar has been specifically designated to ensure the effective implementation and adherence to the policy, safeguarding its objectives and principles. His expertise and leadership play a crucial role in upholding the organization's commitment to responsible business practices.

**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<sup>19</sup>**

Risk Management Committee has been tasked with decision-making authority on all aspects related to sustainability issues.

Composition of Risk Management Committee:

<b>S. No.</b>	<b>Name</b>	<b>Designation</b>	<b>DIN</b>
1.	Sanjay Thapar	Chairperson	01029851
2.	Veni Thapar	Member	01811724
3.	K A Joseph	Member	00784084

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

<b>Subject for Review</b>	<b>Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee</b>									<b>Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)</b>								
	<b>P1</b>	<b>P2</b>	<b>P3</b>	<b>P4</b>	<b>P5</b>	<b>P6</b>	<b>P7</b>	<b>P8</b>	<b>P9</b>	<b>P1</b>	<b>P2</b>	<b>P3</b>	<b>P4</b>	<b>P5</b>	<b>P6</b>	<b>P7</b>	<b>P8</b>	<b>P9</b>
<b>Performance against above policies and follow up action</b>	Yes, performance against enlisted policies and necessarily follow up actions are duly reviewed by the Risk Management Committee as well as the Board of Directors																	Annually
<b>Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances</b>	Yes, we comply with statutory requirements relevant to the principles and review was undertaken by the Board of Directors.																	Quarterly

**11. Independent assessment/ evaluation of the working of its policies by an external agency:<sup>20</sup>****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.**

<b>P1</b>	<b>P2</b>	<b>P3</b>	<b>P4</b>	<b>P5</b>	<b>P6</b>	<b>P7</b>	<b>P8</b>	<b>P9</b>
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Yes, all the policies of the Company are evaluated internally. Further, J. Sundharesan & Associates, specialising in Compliance, Governance and Sustainability advisory has provided 'limited assurance' on working of its policies.

<sup>18</sup> GRI 2-13

<sup>19</sup> GRI 2-9

<sup>20</sup> GRI 2-5

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

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
<b>The entity does not consider the principles material to its business (Yes/No)</b>	-	-	-	-	-	-	Yes	-	-
<b>The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)</b>	-	-	-	-	-	-	No	-	-
<b>The entity does not have the financial or/ human and technical resources available for the task (Yes/No)</b>	-	-	-	-	-	-	No	-	-
<b>It is planned to be done in the next financial year (Yes/No)</b>	-	-	-	-	-	-	No	-	-
Any other reason (please specify)	-	-	-	-	-	-	Please refer note 1	-	-

**Note:**

- 1) The Company has made a conscious effort to align its business practices with various public advocacy forums that promote social, environmental, and ethical values. By doing so, the Company is able to operate in a way that is not only profitable, but also responsible towards society and the environment.
- As a member in these forums, the Company has exhibited its dedication to social responsibility by actively engaging in initiatives and programs that endorse sustainable business practices. The Company may share its expertise to help in the formulation of public policy, but we do not directly engage in advocacy activities and hence do not have a specific policy for this purpose.

## SECTION C PRINCIPLE WISE PERFORMANCE DISCLOSURE

The purpose of this section is to assist organizations in showcasing their proficiency in integrating principles and core elements into critical processes and decisions. The Company has duly provided all mandatory disclosures as per the BRSR framework.

### PRINCIPLE 1: BUSINESSES SHOULD CONDUCT AND GOVERN THEMSELVES WITH INTEGRITY, AND IN A MANNER THAT IS ETHICAL, TRANSPARENT AND ACCOUNTABLE



The Company's governance framework is deeply rooted in its dedication to ethical and legal business conduct, shared by all stakeholders from the Board of Directors to every employee. Emphasizing enduring relationships and value provision through agility and innovation, SJS ensures that clients realize tangible results. Upholding personal responsibility and commitment fulfilment, the Board has established a "Code of Conduct for Directors and Senior Management" in line with SEBI's Listing Regulation, ensuring adherence across all operations.

The Company maintains high standards of professionalism, honesty, integrity, and transparency, supported by a Stakeholder Management Policy encouraging reporting of non-compliance and improper behaviour. In exceptional cases, direct contact with key figures such as the Chairman, CEO, or Chairperson of the Audit Committee is facilitated. Furthermore, the Company's "Code of Conduct for Insider Trading and Fair Disclosure" reinforces ethical standards and legal compliance, promoting integrity in securities trading.

#### ESSENTIAL INDICATORS:

##### 1. Percentage coverage by training and awareness programmes on any of the principles during the financial year:<sup>21</sup>

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	% age of persons in respective category covered by the awareness programmes
Board of Directors and Key Managerial Personnel	02	<p>1) Environmental, Social and Governance (ESG) Training</p> <p><b>Impact:</b></p> <p><b>P4: Stakeholder Engagement</b></p> <ul style="list-style-type: none"> <li>Enhances Board's guidance on sustainability and corporate responsibility.</li> <li>Builds stakeholder trust through informed, ethical decision-making.</li> </ul> <p><b>P6: Environmental Protection</b></p> <ul style="list-style-type: none"> <li>Equips Board to oversee environmental goals and strategies.</li> <li>Aligns company with global sustainability and compliance standards.</li> </ul> <p>2) Insider Trading Training</p> <p><b>Impact:</b></p> <p><b>P1: Ethics, Transparency &amp; Accountability</b></p> <ul style="list-style-type: none"> <li>Reinforces ethical conduct and insider trading compliance.</li> <li>Promotes integrity and legal adherence at leadership level.</li> </ul> <p><b>P4: Stakeholder Engagement</b></p> <ul style="list-style-type: none"> <li>Enhances investor confidence through governance best practices.</li> <li>Protects shareholder interests via transparent trading conduct.</li> </ul>	100

<sup>21</sup> GRI 2-17

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	% age of persons in respective category covered by the awareness programmes
Employees other than BOD and KMPs	50	<p>1) Prevention of Sexual Harassment (POSH)</p> <p><b>Impact:</b></p> <p><b>P5: Human Rights</b></p> <ul style="list-style-type: none"> <li>Protects employees' dignity and ensures a respectful work environment.</li> <li>Strengthens organizational policies for gender equity and fair treatment.</li> </ul> <p><b>P3: Employee Well-being</b></p> <ul style="list-style-type: none"> <li>Improves workplace morale and psychological safety.</li> <li>Encourages diversity and inclusion, fostering a positive organizational culture.</li> </ul> <p>2) Hazard Identification and Risk Assessment (HIRA) Awareness</p> <p><b>Impact:</b></p> <p><b>P3: Employee Well-being</b></p> <ul style="list-style-type: none"> <li>Enhances workplace safety through structured risk assessments.</li> <li>Reduces health hazards, ensuring a safe and secure working environment.</li> </ul> <p><b>P5: Environmental Protection</b></p> <ul style="list-style-type: none"> <li>Identifies risks related to hazardous material spills, emissions and operational hazards.</li> <li>Ensures safe handling and disposal of hazardous substances to prevent environmental damage.</li> </ul> <p>3) Waste Management System - Colour Coding &amp; Segregation</p> <p><b>Impact:</b></p> <p><b>P6: Environmental Protection</b></p> <ul style="list-style-type: none"> <li>Promotes responsible waste segregation to reduce pollution and landfill accumulation.</li> <li>Encourages sustainable waste management practices.</li> </ul>	100
Workers		<p><b>P2: Sustainable Products</b></p> <ul style="list-style-type: none"> <li>Encourages businesses to use recyclable materials and reduce non-recyclable waste.</li> <li>Strengthens the circular economy approach by promoting reusable waste streams.</li> </ul> <p>4) Waste Disposal &amp; Handling</p> <p><b>Impact:</b></p> <p><b>P6: Environmental Protection</b></p> <ul style="list-style-type: none"> <li>Ensures proper disposal techniques to minimize soil, water and air pollution.</li> <li>Encourages responsible e-waste and hazardous waste disposal.</li> </ul> <p><b>P9: Sustainable Value Chain</b></p> <ul style="list-style-type: none"> <li>Encourages suppliers and vendors to adopt responsible waste management practices.</li> <li>Promotes ethical sourcing and disposal of materials in the supply chain.</li> </ul> <p>5) Awareness of Personal Safety, Work Safety &amp; Chemical Safety</p> <p><b>Impact:</b></p> <p><b>P3: Employee Well-being</b></p> <ul style="list-style-type: none"> <li>Ensures employees are well-trained in personal and work safety protocols.</li> <li>Reduces risks associated with hazardous chemicals, improving worker health.</li> </ul> <p><b>P6: Environmental Protection</b></p> <ul style="list-style-type: none"> <li>Promotes the use of eco-friendly alternatives to hazardous chemicals.</li> <li>Encourages safer disposal of chemical waste, reducing environmental harm.</li> </ul>	

<b>Segment</b>	<b>Total number of training and awareness programmes held</b>	<b>Topics / principles covered under the training and its impact</b>	<b>% age of persons in respective category covered by the awareness programmes</b>
		6) <b>Energy Management Policy</b>	
		<b>Impact</b>	
		<b>P6: Environmental Protection</b>	
		<ul style="list-style-type: none"> <li>• Supports initiatives to reduce carbon footprints and greenhouse gas emissions.</li> <li>• Encourages adoption of clean energy sources and energy conservation techniques.</li> </ul>	
		<b>P2: Sustainable Products</b>	
		<ul style="list-style-type: none"> <li>• Encourages the production of energy-efficient and sustainable products.</li> <li>• Enhances resource efficiency, reducing waste in manufacturing processes.</li> </ul>	
		7) <b>Sustainability - Bosch E-Learning</b>	
		<b>Impact</b>	
		<b>P4: Stakeholder Engagement</b>	
		<ul style="list-style-type: none"> <li>• Ensures employees, suppliers and partners are trained on sustainability best practices.</li> <li>• Strengthens corporate sustainability commitments by fostering responsible behaviours.</li> </ul>	
		<b>P8: Inclusive Growth</b>	
		<ul style="list-style-type: none"> <li>• Encourages businesses to integrate sustainability into their core strategies.</li> <li>• Supports capacity building and knowledge sharing for long-term sustainability goals.</li> </ul>	
		8) <b>Green Manufacturing</b>	
		<b>Impact</b>	
		<b>P2: Sustainable Products</b>	
		<ul style="list-style-type: none"> <li>• Ensures products are manufactured with minimal environmental impact.</li> <li>• Promotes the use of sustainable raw materials and energy-efficient processes.</li> </ul>	
		<b>P6: Environmental Protection</b>	
		<ul style="list-style-type: none"> <li>• Encourages reduction in carbon emissions and water consumption in manufacturing.</li> <li>• Ensures waste reduction through cleaner production methods.</li> </ul>	
		9) <b>Energy Conservation</b>	
		<b>Impact</b>	
		<b>P6: Environmental Protection</b>	
		<ul style="list-style-type: none"> <li>• Supports carbon footprint reduction through better energy management.</li> <li>• Encourages businesses to transition towards renewable energy sources.</li> </ul>	
		<b>P9: Sustainable Value Chain</b>	
		<ul style="list-style-type: none"> <li>• Promotes responsible energy practices across the supply chain.</li> <li>• Strengthens collaboration with stakeholders to enhance energy efficiency efforts.</li> </ul>	

- The Company strongly advocates for the growth and advancement of its workforce, recognizing it as essential for achieving organizational objectives and fostering prosperity. To this end, we have instituted training and awareness initiatives tailored for the Board of Directors, Key Managerial Personnel, employees, and labour force. These initiatives are designed to bolster the team's competencies, knowledge, and adherence to best practices, equipping them to navigate the dynamic business landscape effectively.
- These programs serve to deepen our team members' comprehension of the company's ethos and aspirations, empowering them to actively contribute to our sustained growth. We view these initiatives as pivotal investments in our personnel and remain steadfast in our commitment to furnish the requisite resources and assistance to ensure their efficacy.

**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:**<sup>22</sup>

Particulars	NGRBC Principle	Name of the regulatory/ enforcement agencies/judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
<b>MONETARY</b>					
Penalty/ Fine	Nil	Nil	Nil	Nil	Nil
Settlement	Nil	Nil	Nil	Nil	Nil
Compounding fee	Nil	Nil	Nil	Nil	Nil
<b>NON-MONETARY</b>					
Imprisonment	NA	NA	NA	NA	NA
Punishment	NA	NA	NA	NA	NA

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

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
-	-

Considering that the Company has not filed any appeal/revision, the particular section is not applicable.

**4. Anti-corruption or Anti-bribery policy:**<sup>23</sup>

**Does the entity have an anti-corruption or anti-bribery policy?**

**If yes, provide details in brief and if available, provide a web-link to the policy**

Yes, the Company has an Anti-Bribery and Anti-Corruption Policy which provides the requirements in detail. The said policy can be accessed at the below mentioned link.

<https://www.sjsindia.com/investors.html#policies>

The Company is dedicated to preventing, deterring, and uncovering instances of fraud, bribery, and any other unethical business behaviours. Our policy mandates conducting all business operations with utmost honesty, integrity, and ethical standards, rigorously enforced across all operations to avoid any engagement in bribery or corruption. In alignment with this pledge, the Company has instituted the Anti-Bribery and Anti-Corruption Policy, prohibiting any form of bribery or corruption and ensuring transparent and accountable business conduct.

**5. Number of Directors/KMPs/employees/workers against whom disciplinary action was taken by any law enforcement agency for the charges of bribery/ corruption:**<sup>24</sup>

	<b>FY 2024-25 (Current Financial Year)</b>	<b>FY 2023-24 (Previous Financial Year)</b>
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil
Workers	Nil	Nil

<sup>22</sup> GRI 2-27

<sup>23</sup> GRI 2-23, GRI 205-2

<sup>24</sup> GRI 205-3

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

	FY 2024-25		FY 2023-24	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	None	Nil	None
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil	None	Nil	None

## 7. Corrective Actions:

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

We prioritize the avoidance of conflicts of interest among our directors and KMPs, as it can negatively affect our stakeholders and reputation. To address this, we have established policies and procedures to identify and resolve any conflicts of interest, ensuring our leaders act in the best interests of the company and stakeholders.

Accordingly, this section is not applicable to the Company as there were no fines / penalties / action taken by regulators/ law enforcement agencies/ judicial institutions, on cases of corruption and conflicts of interest.

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

	FY 2024-2025 (Current Financial Year)	FY 2023-2024 (Previous Financial Year)
Number of days of Accounts Payables	69	61

## 9. Open-ness of Business

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

Parameter	Metrics	FY 2024-2025	FY 2023-2024
Concentration of purchases	a. Purchases from trading houses as % of total purchases b. Number of Trading houses where purchases are made from c. Purchases from top 10 Trading houses as % of total purchases from trading houses	20.61%* 4 20.61%	20.92% 4 20.92%
Concentration of Sales	a. Sale to dealers / distributed as % of total sales b. Number of dealers / distributors to whom sales are made c. Sales upto 10 dealers / distributors as % of total sales to dealers / distributors	100% 179 75.31%	100% 192 75.80%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases) b. Sales (Sales to related parties / Total Sales) c. Loans & advances (Loans & advances given to related parties / Total loans & advances) d. Investments (Investments in related parties / Total Investments made)	1.71% 2.75% 100% -	2.29% 3.12% 100% 98.05%

\* The import sourcing figure of 20.61% is derived from data representing 75% of the total vendor list.

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

Total number of awareness programmes held	Topics / principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
2	<p><b>1) Supplier Code of Conduct</b></p> <p><b>Impact:</b></p> <p><b>P1: Ethics, Transparency &amp; Accountability</b></p> <ul style="list-style-type: none"> <li>• Reinforces ethical conduct and legal compliance in the supply chain.</li> <li>• Promotes zero tolerance for corruption and unethical practices.</li> </ul> <p><b>P5: Human Rights</b></p> <ul style="list-style-type: none"> <li>• Encourages respect for labor rights and fair working conditions.</li> <li>• Strengthens supplier accountability on human rights obligations.</li> </ul> <p><b>2) Sustainability Practices</b></p> <p><b>Impact:</b></p> <p><b>P6: Environmental Protection</b></p> <ul style="list-style-type: none"> <li>• Promotes resource efficiency and sustainable waste management practices.</li> <li>• Encourages eco-friendly sourcing and reduced environmental footprint.</li> </ul> <p><b>P9: Sustainable Value Chain</b></p> <ul style="list-style-type: none"> <li>• Aligns supplier practices with the Company's ESG commitments.</li> <li>• Builds a responsible, environmentally aligned partner ecosystem.</li> </ul>	65

**2. Management of conflict of Interest:**

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

Yes

The Company has implemented robust governance mechanisms to identify, disclose, and manage conflicts of interest involving members of the Board. The key processes in place are as follows:

**Processes to Avoid Conflicts of Interest**

- **Code of Conduct for Board Members**

A detailed Code of Conduct has been established for all Directors, mandating that they act in the best interests of the Company and avoid circumstances that may give rise to conflicts of interest.

- **Annual Declarations of Compliance**

Board members and employees are required to submit annual declarations affirming adherence to the Code of Conduct, which includes confirmation that no conflict of interest exists or has been concealed.

- **Ongoing Monitoring and Oversight**

The Company maintains a process for ongoing review and governance oversight, ensuring that all disclosures are tracked, updated, and addressed effectively throughout the year.

**Processes to Manage Conflicts of Interest**

- **Mandatory Disclosure of Interests**

Directors are required to promptly disclose any actual or potential conflict of interest arising from personal, financial, or professional relationships that may influence their role.

- **Approval and Escalation Mechanism**

Any disclosed conflict is reviewed and, where necessary, escalated to the Board or relevant committees for appropriate resolution and approval, in line with legal and policy requirements.

- **Recusal from Decision-Making**

Directors with a disclosed conflict are required to recuse themselves from any discussion or decision-making process related to the matter, ensuring impartiality and fairness in Board proceedings.

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



We recognize that as a Company, we have a responsibility to reduce our environmental impact and contribute to sustainable development. By providing goods and services in a sustainable manner, we can reduce waste, emissions, and other negative environmental impacts.

Providing goods and services in a sustainable and safe manner is critical for the Company's success and for building a responsible and sustainable business. By prioritizing sustainability and safety, the Company has enhanced reputation, reduced risks, and contributed to a more sustainable future. The Company remains committed to upholding this principle and will continue to seek ways to improve our sustainability and safety practices.

Providing sustainable and safe goods and services is important for protecting stakeholders' health, reducing environmental impact, and enhancing reputation.

**ESSENTIAL INDICATORS:**

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

Parameter	2024 - 25	2023-24	Details of improvements in environmental and social impacts
R&D*	-	-	R&D has enabled SJS to successfully transition from conventional carton boxes to returnable packaging solutions, significantly lowering the environmental impact of product packaging. This strategic shift resulted in a reduction of approximately 5.076 metric tonnes of CO <sub>2</sub> emissions during the reporting period.
Capex*	-	-	Procurement and installation of tree guards for 100 saplings during the reporting period has contributed to enhanced tree survival rates, thereby supporting long-term carbon reduction efforts and reducing the organization's overall GHG emission footprint.

\* While the Company has made investments in research and development (R&D) and Capex in both the Current and Previous Financial Years, there is currently no detailed breakdown or categorization available to assess the specific environmental and social impacts resulting from these investments. However, through the utilization of cutting-edge solutions and the adoption of innovative practices, we have successfully reduced our environmental footprint.

**2. Sustainable sourcing:**

**a) Does the entity have procedures in place for sustainable sourcing<sup>25</sup>? (Yes/No)**

Yes, the Company has established a comprehensive procedure for sustainable sourcing that is embedded within its broader ESG and procurement frameworks. The procedure is outlined as follows:

**1. Supplier Engagement and Integration**

The Company strategically partners with vendors, suppliers, and service providers who align with its sustainability values and are integrated into its long-term growth and responsible business objectives.

<sup>25</sup> GRI 308-1

## 2. Supplier Selection and Qualification

The Company employs a rigorous supplier selection process, assessing both new and existing partners based on sustainability credentials, regulatory compliance, environmental performance, and alignment with its ethical standards.

## 3. Continuous Monitoring and Performance Assessment

Suppliers undergo continuous monitoring, performance evaluations, and audits—reinforced by management reviews, training, and compliance checks—to ensure sustained adherence to environmental regulations.

## 4. Sustainable Procurement Policy Implementation

The Company's Sustainable Procurement Policy includes a dedicated "Green Inspired" section, which sets clear expectations for environmentally responsible sourcing practices across the value chain.

### This includes:

- Reducing carbon emissions and water consumption.
- Minimizing hazardous material use and toxic waste generation.
- Promoting the use of renewable energy and sustainable packaging solutions.
- Advocating the principles of reduce reuse, and recycle to encourage circular resource utilization.

## 5. Supplier Development and Capacity Building

Suppliers are supported in implementing robust Quality Management Systems and adopting sustainable practices to monitor their environmental impact and drive continuous improvement in line with global sustainability goals.

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

100%

## 3. Processes in place to reclaim products for reuse, recycle and safe disposal of products at the end of life:

### Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) Other waste<sup>26</sup>

Recognizing the significance of product marking in facilitating effective reclamation and recycling, the Company has established a standardized system for marking its products. Each part produced is clearly labelled with a raw material code, such as >ABS< for Acrylonitrile Butadiene Styrene or >PMMA< for Polymethyl Methacrylate, providing vital information about the materials used.

This marking system serves as a crucial identification tool for end users and recycling facilities, enabling easy sorting and processing of materials for recycling or reuse. By ensuring efficient material separation, the Company minimizes waste and promotes environmental sustainability.

Through the implementation of this robust product marking system, the Company underscores its dedication to environmentally responsible practices. This ensures that their products are managed in an environmentally sustainable manner, reducing their environmental impact and contributing to the establishment of a circular economy.

## 4. Extended Producer Responsibility (EPR) plan:

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

Yes, Extended Producer Responsibility (EPR) is applicable to the entity's activities. The waste collection plan is in line with the EPR plan submitted to Pollution Control Board.

<sup>26</sup> GRI 306-2

**LEADERSHIP INDICATORS:**

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

NIC Code	Name of Product / Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the web-link.
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While the Company has not yet undertaken formal Life Cycle Assessments (LCA) for its products, it remains committed to integrating sustainability considerations across its operations and is actively exploring the feasibility of conducting LCAs.

- 2. If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products / services, as identified in the Life Cycle Perspective / Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same:<sup>27</sup>**

Name of Product / Service	Description of the risk / concern	Action Taken
The Company continuously monitors its operations for potential social and environmental risks associated with its products and services, and takes appropriate mitigation measures, although no significant concerns have been identified through existing review mechanisms to date.		

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

Name of Product / Service	Recycled or re-used input material to total material	
	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Nil	Nil	Nil

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

	FY 2024-25 (Current Financial Year)			FY 2023-24 (Previous Financial Year)		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	-	-	717.275	-	-	698.86
E-waste	-	-	1.45	-	-	-
Hazardous waste	-	0.38	20.6364	-	0.23	1.62
Other waste	-	-	-	-	-	-

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

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

<sup>27</sup> GRI 306-2

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


As a company, we acknowledge the importance of prioritizing the welfare of all our employees, both within our organization and across our value chains. This commitment stems not only from ethical considerations but also from the understanding that it fosters a conducive business environment.

Our pledge involves establishing a safe and supportive workplace environment, devoid of discrimination or harassment. Recognizing our employees as invaluable assets, we are dedicated to equipping them with the necessary resources and assistance to safeguard their well-being. This encompasses access to comprehensive health and wellness initiatives, ample training and development avenues, and equitable compensation packages.

Moreover, we recognize the vital role played by our suppliers and partners in our value chain. Hence, we are devoted to collaborating with them to ensure the promotion of employee welfare within their organizations. By closely engaging with our suppliers, we ensure alignment with our ethical and social standards, providing them with the requisite guidance and support to uphold these principles.

Prioritizing the welfare of all our employees, from our workforce to our partners, not only aligns with our moral compass but also cultivates a positive and productive work culture. This, in turn, fosters heightened employee engagement, amplified productivity, and ultimately, enhanced profitability.

**ESSENTIAL INDICATORS:**
**1. A) Details of measures for the well-being of employees<sup>28</sup>:**

Category	% of Employees covered by									
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number(F) %
<b>Permanent employees</b>										
Male	163	163	100	163	100	NA	NA	163	100	-
Female	20	20	100	20	100	20	100	NA	NA	20
Total	183	183	100	183	100	20	10.9	163	89.07	20
<b>Other than Permanent employees</b>										
Male	37	37	100	37	100	NA	NA	-	-	-
Female	2	2	100	2	100	-	-	NA	NA	-
Total	39	39	100	39	100	-	-	-	-	-

<sup>28</sup> GRI 401-2

**B) Details of measures for the well-being of workers:**

Category	Total (A)	% of Workers covered by								
		Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities
	Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number(F)	% (F/A)
<b>Permanent workers</b>										
Male	251	251	100	251	100	NA	NA	251	100	-
Female	34	34	100	34	100	34	100	NA	34	100
Total	285	285	100	285	100	34	11.9	0	88.07	34
<b>Other than Permanent workers</b>										
Male	765	765	100	765	100	NA	NA	-	-	-
Female	219	219	100	219	100	-	-	NA	NA	-
Total	984	984	100	984	100	-	-	-	-	-

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

	FY 2024 - 25	FY 2023-24
Cost incurred on well-being measures as a % of total revenue of the company	2.30	2.26

**2. Details of retirement benefits, for Current FY and Previous Financial Year<sup>29</sup>:**

Benefits	FY 2024 - 25 (Current Financial Year)			FY 2023 - 24 (Previous Financial Year)		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100	100	Yes	100	100	Yes
Gratuity	100	100	Yes	100	100	Yes
ESI	100	100	Yes	100	100	Yes
Others—Medi-claim	100	100	-	100	100	N.A

**3. Accessibility of workplaces:**

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

The Rights of Persons with Disabilities Act, 2016 mandates that all establishments ensure barrier-free access to their premises for persons with disabilities, encompassing buildings, workplaces, toilets, and other facilities.

SJS confirms that its offices are fully accessible to all employees, including those with disabilities. It actively engages with employees to understand and address their mobility needs, incorporating their feedback into accessibility initiatives; thereby promoting inclusivity.

- The company's buildings, rooms, toilets and recreational areas are designed for secure accessibility, allowing comfortable navigation and equal amenity access.
- Safety measures such as handrails and ramps are in place.
- The surrounding area includes accessible pathways, dedicated walkways with accessible stairs and lifts.
- Furthermore, there are no restrictions on personal vehicles within the factory premises.

<sup>29</sup> GRI 201-3

#### 4. Equal Opportunity Policy:

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

As an employer, we uphold equality in line with our Human Rights policy. Our policy promotes inclusivity and fairness in the workplace, prohibiting any form of discrimination or harassment based on factors such as race, colour, religion, disability, gender, sexual orientation, age, or any other legally protected status.

The Policy can be accessed at the given link:

<https://www.sjsindia.com/investors.html#policies>

#### 5. Return to work and Retention rates of permanent employees and workers that took parental leave<sup>30</sup>:

Gender	Permanent employees		Permanent workers	
	Return to work rate (%)	Retention rate (%)	Return to work rate (%)	Retention rate (%)
Male	100	NA**	100	NA**
Female	66.66	100	NA*	NA*
Total	85.71	100	100	NA

\*NA – as no female workers have taken maternity leave during the reporting period.

\*\*NA – as paternity leave policy has been introduced from the current reporting period.

#### 6. Is there a mechanism available to receive and redress grievances<sup>31</sup> for the following categories of employees and worker? If yes, give details of the mechanism in brief:

##### Yes/No (If yes, then give details of the mechanism in brief)

Yes, the Company is committed to fostering an inclusive and supportive work environment. To uphold this, a grievance redressal mechanism is in place to ensure timely, fair resolution of employee concerns, promoting a sense of support and value throughout the process.

- Employees are encouraged to communicate their concerns, complaints, grievances, and suggestions through the following channels:
  - Utilizing complaint/suggestion boxes placed strategically within the unit.
  - Contacting business unit heads directly.
  - Registering complaints in writing with the Grievance Desk.

Upon receipt of a grievance, our internal grievance committee will review the matter and utilize an escalation matrix to determine the most appropriate course of action. This matrix outlines a set of steps that are designed to facilitate the resolution of the grievance, taking into consideration various factors such as the severity of the grievance, the seniority of the involved parties, and the timeline for resolution.

Our escalation process comprises several stages, including:

##### A. Informal Discussion with Supervisor:

The first stage of our escalation process involves encouraging employees to speak with their manager before filing a formal grievance. This informal discussion can often help to bridge communication gaps and allow for issues to be resolved quickly and effectively.

##### B. Formal Written Grievance:

If the informal discussion is not successful in resolving the grievance, employees can file a formal written grievance. We have developed a grievance form that employees can use to document their concerns.

##### C. Evaluation of Grievance:

Once a formal grievance has been received, the grievance committee will evaluate the matter and determine the appropriate course of action. This can include mediation or other forms of conflict resolution.

##### D. Conduct a Formal Investigation:

In some cases, a formal investigation may be necessary to gather additional information or evidence. This may involve interviewing witnesses and gathering documents in order to arrive at a fair and impartial resolution. Upon conclusion of the investigation, the grievance committee will work towards creating a resolution that is fair and equitable for all parties involved.

It is important to note that our grievance policy recognises and provides for Anonymous Reporting Option and ensures that No employee will face retaliation for filing a grievance or participating in the grievance resolution process.

<sup>30</sup> GRI 401-3

<sup>31</sup> GRI 2-16, GRI 2-25, GRI 2-26

**7. Membership of employees and worker in association(s) or Unions recognised by the entity<sup>32</sup>:**

Category	FY 2024-25 (Current Financial Year)			FY 2023-24 (Previous Financial Year)		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Total Permanent Employees	183	Nil	Nil	194	Nil	Nil
Male	163	Nil	Nil	170	Nil	Nil
Female	20	Nil	Nil	24	Nil	Nil
Total Permanent Workers	285	Nil	Nil	307	Nil	Nil
Male	251	Nil	Nil	271	Nil	Nil
Female	34	Nil	Nil	36	Nil	Nil

The Company's staff and labour force do not possess any acknowledged associations or union affiliations. We maintain the belief that each individual should receive equitable and respectful treatment, regardless of their affiliations or absence thereof. We endeavour to cultivate an all-encompassing environment that encourages cooperation and novelty. We pledge to guarantee that all our staff and labour force are provided with just and unbiased prospects and perks.

**8. Details of training given to employees and workers<sup>33</sup>:**

Category	FY 2024-25 (Current Financial Year)				FY 2023-24 (Previous Financial Year)					
	Total (A)	On Health and safety		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
<b>Employees</b>										
Male	163	163	100	163	100	170	170	100	170	100
Female	20	20	100	20	100	24	24	100	24	100
Total	183	183	100	183	100	194	194	100	194	100
<b>Workers</b>										
Male	251	251	100	251	100	271	271	100	271	100
Female	34	34	100	34	100	36	36	100	36	100
Total	285	285	100	285	100	307	307	100	307	100

**9. Details of performance and career development reviews of employees and worker<sup>34</sup>:**

Category	FY 2024-25 (Current Financial Year)			FY 2023-24 (Previous Financial Year)		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
<b>Employees</b>						
Male	163	163	100	170	170	100
Female	20	20	100	24	24	100
Total	183	183	100	194	194	100
<b>Workers</b>						
Male	251	251	100	271	271	100
Female	34	34	100	36	36	100
Total	285	285	100	307	307	100

<sup>32</sup> GRI 2-30

<sup>33</sup> GRI 403-5, GRI 404-1, GRI 404-2

<sup>34</sup> GRI 404-3

## 10. Health and safety management system:

S. No.	Response
a)	<b>Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No). If yes, the coverage such system<sup>35</sup>?</b> <p>Yes, the Company has implemented a comprehensive occupational health and safety management system. This system encompasses various components aimed at promoting a safe and healthy work environment for all employees:</p> <ol style="list-style-type: none"> <li>1) <u>Pre-employment and Annual Medical Check-ups</u>: These assessments are conducted to identify any health risks present among employees and ensure that they are physically fit to perform their job duties safely.</li> <li>2) <u>Training on Environment and Employee Health and Safety</u>: Essential training programs are provided to employees to increase awareness of workplace hazards and educate them on the necessary precautions to prevent accidents and injuries.</li> <li>3) <u>Comprehensive Fire Safety Program</u>: Employees receive training on various aspects of fire safety, including the proper use of fire hydrant systems, smoke detectors, sprinkler systems, fire extinguishers, safe assembly points, and emergency exits.</li> <li>4) <u>Work Permit System</u>: Before commencing work, employees undergo a formal work permit process to ensure that they are adequately trained and certified for their roles. This system also ensures compliance with safety regulations and the provision of a safe working environment.</li> <li>5) <u>Safety Committee</u>: A dedicated safety committee is established to oversee safety compliance, conduct regular safety audits and inspections, and develop and implement safety programs to minimize the risk of injuries to workers.</li> <li>6) <u>Emergency Preparedness/Mock Drills</u>: Regular mock drills are conducted to familiarize employees with emergency procedures such as evacuation routes and to assess the effectiveness of existing safety protocols. These drills also help identify areas for improvement in emergency response plans.</li> <li>7) <u>Near Miss Incident Report and Incident Investigation System</u>: A reporting system is in place for employees to report near misses or incidents. These reports are thoroughly investigated to identify root causes and implement corrective measures to prevent similar incidents from occurring in the future.</li> <li>8) <u>Visitor Management System and Safety Guide</u>: A visitor management system is implemented to track visitors on-site and ensure they are aware of safety protocols. A safety guide is provided to visitors to inform them of potential hazards and safety procedures to follow while on the premises.</li> <li>9) <u>Safety Audits</u>: Regular safety audits are conducted to identify potential hazards and risks in the workplace. These audits help determine necessary measures to prevent accidents, injuries, and illnesses and ensure compliance with safety regulations and procedures.</li> </ol>
b)	<b>What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity<sup>36</sup>?</b> <p>The identification of work-related hazards and assessment of risks is a critical process to ensure the safety and well-being of employees in any organization. The specific processes used may vary depending on the industry, organization, and local regulations, but generally include the following steps:</p> <p>The observance of work safety analysis, Hazard Identification and Risk Assessment (HIRA), standard operating procedure and operational control plan helps to monitor routine activities.</p> <p>To ensure the health and safety of personnel, equipment, and materials involved, non-routine activities are supervised using a seven-type work permit system. The seven types of work permit cover various types of hazardous activities, including:</p> <ol style="list-style-type: none"> <li>1) Hot work Operations</li> <li>2) Cold work activities</li> <li>3) Electrical installation and maintenance</li> <li>4) Working at heights</li> <li>5) Electromechanical services</li> <li>6) Confined space entry</li> <li>7) Heavy lifting operations</li> </ol> <p>This system ensures that every non-routine activity is evaluated and planned, with appropriate safety measures in place before work can begin. By strictly adhering to this system, the Company can minimize the risks associated with non-routine activities, preventing accidents and injuries.</p>

<sup>35</sup> GRI 403-1

<sup>36</sup> GRI 403-2

S. No.	Response
c) Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Y/N)	<p>Yes, to ensure a safe and healthy work environment, we are actively monitoring and addressing workplace hazards through a variety of forums. These forums allow us to gather feedback from workers and identify potential safety risks.</p> <p>The forums that we use to monitor and gather input from workers include Safety Patrols, Workplace Inspections, Pictorial PPE Displays, Identification of Unsafe Conditions and Unsafe Acts, Safety Audits (including Gemba and Departmental Audits), Monthly Safety Audits, On-the-Job Training on Safety, Safety Committee Meetings, and Mock Drills and Emergency Preparedness Training.</p> <p>Through these various forums, we are able to gather feedback and identify potential safety hazards. We then take proactive steps to address these hazards and ensure that our workers have the necessary knowledge and tools to work safely. This includes providing fire-fighting and first aid training, as well as ongoing safety training to help workers identify and avoid potential safety risks.</p> <p>Overall, our commitment to safety is a top priority, and we will continue to work to ensure that all our workers are able to work in a safe and healthy environment.</p>
d) Do the employees/ worker of the entity have access to non-occupational medical and healthcare services <sup>37</sup> ? (Yes/ No)	Yes. The Company provides access to non-occupational medical and health services to employees and workers.

## 11. Details of safety related incidents<sup>38</sup>, in the following format:

Safety Incident/Number	Category	FY 2024 - 25	FY 2023 - 24
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	Nil	Nil
	Workers	0.54	0.71
Total recordable work-related injuries	Employees	Nil	Nil
	Workers	2	1
No. of fatalities	Employees	Nil	Nil
	Workers	Nil	Nil
High consequence work-related injury or ill-health (excluding fatalities) Including in the contract workforce	Employees	0	Nil
	Workers	2	Nil

## 12. Measures to ensure a safe and healthy workplace:

### Describe the measures taken by the entity to ensure a safe and healthy workplace<sup>39</sup>.

The Company accords the highest priority to the health and safety of its workforce and is committed to maintaining a safe, hazard-free, and compliant working environment.

A comprehensive set of proactive and preventive measures have been implemented, including:

- **Safety Monitoring through RED/GREEN Safety Calendars**

Visual safety calendars with RED/GREEN indicators are used to track and communicate accident trends by month, fostering awareness and motivating employees toward a zero-incident work culture.

- **Sensor-Based Safety Automation**

Critical machinery is equipped with environmental sensors designed to detect unsafe conditions and trigger automatic shutdowns, thereby minimizing risks and ensuring operational safety.

- **Chemical Safety Controls**

<sup>37</sup> GRI 403-6

<sup>38</sup> GRI 403-9, GRI 403-10

<sup>39</sup> GRI 403-6, GRI 403-2, GRI 3-3, GRI 403-9, GRI 403-10

The Company has defined stringent protocols for the safe handling and release of chemicals, in alignment with statutory safety standards, to reduce exposure to hazardous materials.

- **Annual Safety Planning and Risk Assessment**

Yearly EHS planning is undertaken to identify areas of improvement. This is supported by regular shop floor inspections covering equipment, tools, and working conditions to mitigate operational hazards.

- **Employee Awareness & EHS Training**

Regular training sessions are conducted to educate employees on Environmental Health and Safety (EHS) practices. All incidents are investigated thoroughly, with learnings used for preventive action and risk assessment.

- **Fire Safety and Emergency Preparedness**

The workplace is equipped with a reliable firefighting system and dedicated first-aid and firefighting committees are in place. Comprehensive fire safety drills and training are also conducted periodically.

- **Personal Protective Equipment (PPE)**

Use of mandatory PPE is enforced across all operational areas to ensure employee protection against occupational risks.

- **Annual Medical Check-Ups**

To safeguard employee health, annual medical examinations are provided, supporting early detection and management of occupational and lifestyle-related health concerns.

These measures reflect the Company's commitment to fostering a culture of safety and well-being, underpinned by compliance with national regulations and global best practices.

### **13. Number of Complaints on the following made by employees and workers<sup>40</sup>:**

	FY (2024 - 25) Current Financial Year			FY (2023 - 24) Previous Financial Year		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	Nil	Nil	None	Nil	Nil	None
Health & Safety	Nil	Nil	None	Nil	Nil	None

We are pleased to report that our employees and workers have not lodged any grievances regarding their working conditions or health and safety. This reflects our commitment to providing a secure and healthy working environment for our staff. We will continue to prioritize employee welfare and maintain the highest standards of safety and health.

### **14. Assessments for the year<sup>41</sup>:**

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

<sup>40</sup> GRI 2-16, GRI 2-25, GRI 2-26

<sup>41</sup> GRI 3-3

## 15. Corrective Actions<sup>42</sup>:

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

To address safety-related incidents and mitigate significant risks identified through health and safety assessments, the Company has taken several corrective actions and proactive measures. These include:

- **Installation of Fire Extinguishers:**

Fire extinguishers have been systematically installed across all departments to ensure prompt response in case of fire emergencies.

- **Safety Awareness Signage:**

Display boards highlighting the importance of personal protective equipment (PPE) and fire safety protocols have been strategically placed throughout the plant to reinforce awareness and compliance among workers.

## LEADERSHIP INDICATORS:

### 1.

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

Yes. SJS provides comprehensive compensatory coverage for employees and workers through multiple policies.

The company has a Workmen Compensation Policy for workplace-related injuries, disabilities, or death, including incidents outside company premises during working hours to ensure financial protection for workers and their families.

Further, the Company also has Group Personal Accident (GPA) policy and Group Medical Compensation (GMC) policy.

While GMC policy provides health coverage to employees, including hospitalization, pre- and post-hospitalization expenses, day care procedures, maternity benefits and cashless treatment at network hospitals, ensuring financial protection against medical emergencies;

The GPA policy provides comprehensive accident-related coverage for permanent and exclusively contracted employees of the organization. It includes benefits for accidental death, permanent and temporary disablement, emergency medical expenses, and dependent child education support.

The workmen compensation policy reflects the company's commitment to ensuring the safety and welfare of its workforce and compliance with legal requirements related to occupational health and safety.

### 2.

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

The Company has adopted a robust framework to ensure that all value chain partners comply with statutory obligations, including the deduction and deposition of applicable dues. The following key measures have been implemented:

- **Pre-Engagement Due Diligence**

Prior to onboarding any vendor or service provider, the Company conducts comprehensive due diligence to assess their credibility, compliance track record, and overall ethical practices. This includes reviewing their history of compliance with statutory dues and other legal obligations.

- **Vendor Survey Questionnaire**

A detailed vendor survey questionnaire forms a core component of our compliance assurance mechanism. This tool includes specific sections requiring vendors to disclose their processes related to statutory deductions and deposits (such as PF, ESI, TDS, and other labour law-related compliances).

- **Evaluation of ESG, HSE and Human Rights Commitments**

As part of our assessment, vendors are evaluated on their commitment to Environmental, Social, and Governance (ESG) practices, health and safety standards and human rights protections, all of which reinforce their legal and ethical accountability.

- **Mandated Legal Compliance**

Vendors are required to demonstrate adherence to all applicable statutory requirements, including those related to labour laws, taxation, and environmental regulations within their operational jurisdictions.

<sup>42</sup> GRI 403-10

- Ongoing Monitoring and Risk Management**

The Company integrates these assessments into its ongoing vendor performance evaluation process, thereby ensuring continuous monitoring and timely identification of any non-compliance risks across the value chain.

Through these structured measures, the Company reinforces its commitment to responsible sourcing, ethical partnerships, and legal compliance across its entire value chain.

**3. Provide the number of employees / workers having suffered high consequence work related injury / ill-health / fatalities (as reported in Q11 of Essential Indicators above), who have been rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment<sup>43</sup>:**

Category	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2024 - 25	FY 2023 - 24	FY 2024 - 25	FY 2023-24
Employees	0	Nil	Nil	Nil
Workers	2	Nil	Nil	Nil

**4.**

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

Yes

The Company provides transition assistance to facilitate continued employability and manage career endings resulting from retirement or termination of employment.

The transition assistance provided includes:

- Timely Financial Settlements:** Ensuring all dues, including those involving third-party institutions, are settled promptly to offer retiring employees immediate financial stability.
- Post-Retirement Engagement:** In suitable cases, the Company considers re-engaging retired employees in a consultant capacity, enabling them to continue contributing their expertise while maintaining professional relevance. These measures underscore the Company's commitment to responsible exit management and to supporting employees beyond active service.

**5. Details on assessment of value chain partners<sup>44</sup>:**

Category	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	100
Working Conditions	100

**6.**

**Provide details of any corrective actions taken or underway to address significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners<sup>45</sup>.**

Based on the assessments conducted during the reporting period, no significant risks or concerns were identified in relation to the health and safety practices or working conditions of the Company's value chain partners. As such, there has been no requirement for corrective action.

However, the Company remains committed to continual monitoring and proactive engagement with its value chain partners to uphold safe and ethical working environments.

<sup>43</sup> GRI 403-9

<sup>44</sup> GRI 414-2

<sup>45</sup> GRI 414-2

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



**ESSENTIAL INDICATORS:**

**1. Identification of stakeholders group:**

Describe the processes for identifying key stakeholder groups of the entity<sup>46</sup>

The Company has instituted a structured Stakeholder Engagement Framework to guide the identification and engagement of its key stakeholder groups. The process followed for stakeholder identification is grounded in a comprehensive analysis of the nature and scope of relationships that impact, or are impacted by, the Company's operations. This process includes the following key dimensions:

**Dependency** – groups or individuals who are directly or indirectly dependent on the organisation's activities, products or services and associated performance, or on whom the organisation is dependent in order to operate.

**Responsibility** – groups or individuals to whom the organisation has, or in the future may have, legal, commercial, operational or ethical/moral responsibilities.

**Attention** – groups or individuals who need immediate attention from the organisation about financial, wider economic, social or environmental issues.

**Influence** – groups or individuals who can have an impact on the organisations or a stakeholder's strategic or operational decision-making.

**Diverse perspectives** – groups or individuals whose different views can lead to a new understanding of the situation and the identification of opportunities for action that may not otherwise occur.

**2. List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group:<sup>46</sup>**

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Shareholders	No	<ul style="list-style-type: none"> <li>• Annual General Meeting</li> <li>• Shareholder meets</li> <li>• Email</li> <li>• Stock Exchange (SE) Intimations</li> <li>• Investor/analysts meet</li> <li>• Conference calls</li> <li>• Annual report</li> <li>• Quarterly results</li> <li>• Media releases</li> <li>• Company website</li> <li>• Notice</li> <li>• Newspaper advertisements</li> </ul>	Quarterly, Half yearly and annually	<p>1) <b>Share price appreciation, dividends, profitability and financial stability:</b></p> <p>a) <b>Purpose:</b> Evaluate financial performance and stability for potential growth.</p> <p>b) <b>Key topics raised:</b> Share price trends, dividend history, profitability ratios, financial statements and market conditions</p> <p>c) <b>Concerns raised:</b> Volatility in share prices, non-declaration of dividend and financial risks.</p> <p>2) <b>Queries/suggestions/assurance / complaints etc:</b></p> <p>a) <b>Purpose:</b> Address shareholder queries, suggestions, complaints, and provide assurance.</p> <p>b) <b>Key topics raised:</b> Shareholder queries, suggestions, assurances and concerns.</p>

<sup>46</sup> GRI 2-29

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Customers	No	<ul style="list-style-type: none"> <li>• Partnering with them in their journey from products to services.</li> <li>• One-on-one interaction</li> <li>• Customer satisfaction survey</li> <li>• Feedback surveys and calls post redressal of complaints</li> <li>• Customer service helpline.</li> <li>• Email, Telephone and physical and VC Meetings</li> </ul>	Daily	<p><b>1) Queries/suggestions/assurance/complaints:</b></p> <ul style="list-style-type: none"> <li>a) <b>Purpose:</b> Address customer queries, suggestions, complaints, and provide assurance.</li> <li>b) <b>Key topics:</b> Customer service, complaint handling, feedback mechanisms.</li> <li>c) <b>Concerns:</b> On time delivery and quality related concerns.</li> </ul> <p><b>2) Understanding the customers' requirements:</b></p> <ul style="list-style-type: none"> <li>a) <b>Purpose:</b> Understand customer requirements to improve products and services.</li> <li>b) <b>Key topics:</b> Customer needs analysis, market research, product development.</li> </ul>
Suppliers	No	<ul style="list-style-type: none"> <li>• Supplier meets</li> <li>• One-on-one interactions</li> <li>• Email, Telephone and physical and VC Meetings</li> <li>• Surveys including questionnaires</li> </ul>	Fortnightly	<p><b>1) Supplier Feedback Mechanism:</b></p> <ul style="list-style-type: none"> <li>a) <b>Purpose:</b> To gather feedback and input from suppliers regarding their experiences, challenges and suggestions for improvement.</li> <li>b) <b>Key topics:</b> Supplier relationships, contract terms, payment processes and communication channels.</li> </ul> <p><b>2) Supplier Performance Evaluation:</b></p> <ul style="list-style-type: none"> <li>a) <b>Purpose:</b> To assess the performance of suppliers and provide feedback on areas of improvement.</li> <li>b) <b>Key topics:</b> Quality of goods/services, timeliness, adherence to contractual obligations and compliance with ethical standards.</li> </ul> <p><b>3) Supplier Capacity Building:</b></p> <ul style="list-style-type: none"> <li>a) <b>Purpose:</b> To provide support and resources to suppliers to enhance their capabilities and meet the company's requirements.</li> <li>b) <b>Key topics:</b> Training programs, supplier development initiatives and sharing best practices.</li> </ul> <p><b>4) Collaborative Innovation:</b></p> <ul style="list-style-type: none"> <li>a) <b>Purpose:</b> To foster innovation and collaboration between the company and suppliers to drive mutual growth and development.</li> <li>b) <b>Key topics:</b> Joint research and development projects, co-creation of new products/services, and sharing market insights.</li> </ul>

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employee and Workers	No	<ul style="list-style-type: none"> <li>• Personalised learning and development programmes</li> <li>• Regular performance review and feedback</li> <li>• One-on-one engagement, townhall meetings</li> <li>• Employee engagement surveys</li> <li>• Programmes catered around overall wellbeing</li> <li>• Intranet Portal</li> <li>• Casual interaction and daily games post lunch</li> <li>• Emails, Notice Board, Meetings</li> </ul>	Daily	<p><b>5) Ethical and Sustainable Practices:</b></p> <p>a) <b>Purpose:</b> To ensure suppliers adhere to ethical and sustainable practices in their operations.</p> <p>b) <b>Key topics:</b> Compliance with labour standards, environmental regulations and responsible sourcing.</p> <p><b>1) Hearing of all employee concerns</b></p> <p>a) <b>Purpose:</b> To provide an open forum for employees to voice their concerns and improve company culture.</p> <p>b) <b>Key topics:</b> Employee concerns, communication and feedback mechanisms.</p> <p><b>2) Conducting meetings:</b></p> <p>a) <b>Purpose:</b> To facilitate communication and decision-making within the organization.</p> <p>b) <b>Key topics:</b> Meeting agenda, participation and outcomes.</p> <p><b>3) Suggestion Schemes:</b></p> <p>a) <b>Purpose:</b> To encourage employees to contribute innovative ideas and improve company operations.</p> <p>b) <b>Key topics:</b> Suggestion submission process, evaluation criteria and implementation strategies.</p> <p><b>4) Workplace Well-Being and Ethical Awareness:</b></p> <p>a) <b>Purpose:</b> To promote overall well-being including mental health by reducing workplace stress and ensuring job security.</p> <p>b) <b>Key topics:</b> Awareness of available benefits, access procedures and ethical conduct.</p>
Government and Regulators	No	<ul style="list-style-type: none"> <li>• E-mails and letters.</li> <li>• Conferences</li> <li>• Industry forums</li> <li>• Regulatory filings</li> <li>• Meetings with officials</li> <li>• Representations</li> </ul>	On periodical basis as provided under relevant legislations	<p><b>1) In relation to Compliances with applicable laws, Industry concerns, changes in regulatory frameworks, skill and capacity building, employment:</b></p> <p>a) <b>Purpose:</b> To ensure compliance with applicable laws, adapt to regulatory changes, stay informed of industry concerns, invest in employee skills.</p> <p>b) <b>Key topics:</b> Regulatory compliance, industry trends, workforce development, employment policies and skill-building initiatives.</p>

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Community	Yes	<ul style="list-style-type: none"> <li>• Collaboration with non-governmental organisations (NGOs)</li> <li>• Field visits</li> <li>• CSR and sustainability initiatives</li> <li>• Skill development</li> <li>• One-on-one interactions</li> </ul>	Periodically	<p>a) <b>Purpose:</b> Develop and implement sustainable CSR initiatives related to water and natural resource management, community development, education/skill development, and livelihood support.</p> <p>b) <b>Key topics:</b> Water and natural resource management, community development, education/skill development, livelihood support and sustainability reporting.</p>
Board of Directors	No	<ul style="list-style-type: none"> <li>• Board Meetings - Regular board meetings, either in person or virtually typically on a quarterly basis.</li> <li>• Board Committees Meetings</li> <li>• Board Reports</li> <li>• Informal Updates – are provided on an ongoing basis through channels such as emails, phone calls, or meetings outside of regular Board meetings.</li> </ul>	Quarterly and on any event/need basis.	<p>1) <b>Company's business operations, planning, strategies etc:</b></p> <p>a) <b>Purpose:</b> To review the company's current business operations, planning and strategies and identify opportunities for improvement.</p> <p>b) <b>Key topics:</b> Business model, operational efficiency, market analysis, growth strategies, risk management, and financial performance.</p>
Contractors	No	<ul style="list-style-type: none"> <li>• Emails</li> <li>• Need based meetings</li> <li>• Periodical Reports</li> </ul>	Periodically	<p>a) <b>Purpose:</b> Manage the contractor relationship for quality performance and contractual compliance.</p> <p>b) <b>Key Topics:</b> Contractual Agreements, Performance Evaluation, Fair and Timely Payment, Quality and Performance.</p>
Subsidiary	No	<ul style="list-style-type: none"> <li>• Emails</li> <li>• Need based meetings</li> <li>• Periodical Reports</li> </ul>	Quarterly and Requirement basis.	<p>1) <b>Strategic Alignment:</b></p> <p>a) <b>Purpose:</b> To align the subsidiary company's goals and strategies with the overall objectives of the Company.</p> <p>b) <b>Key topics:</b> Business plans, market expansion strategies, product development, and resource allocation.</p> <p>2) <b>Performance Reviews and Reporting:</b></p> <p>a) <b>Purpose:</b> To review the performance of subsidiary company, assess key metrics and ensure transparency in reporting.</p> <p>b) <b>Key topics:</b> Financial performance, operational efficiency, market share and compliance with regulations.</p> <p>3) <b>Knowledge Sharing and Best Practices:</b></p> <p>a) <b>Purpose:</b> To promote knowledge sharing and best practice exchange between the Company and its subsidiaries.</p> <p>b) <b>Key topics:</b> Innovation, process optimization, risk management, and market insights.</p>

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Bankers	No	<ul style="list-style-type: none"> <li>• Periodic Meetings</li> <li>• Periodic Reports</li> <li>• Emails</li> </ul>	Requirement basis	<p>a) <b>Purpose:</b> Understand banking compliance, maintain rapport with bankers and manage banking/ credit facilities.</p> <p>b) <b>Key topics:</b> Banking regulations, compliance requirements, credit facilities, maintaining relationships with bankers.</p>
Peers	No	<ul style="list-style-type: none"> <li>• Industry events and conferences</li> <li>• Trade associations and industry groups</li> <li>• Market research and analysis</li> <li>• Benchmarking studies</li> </ul>	Requirement basis	<p><b>Global developments:</b></p> <p>a) <b>Purpose:</b> Provide insights on global developments that may impact the company's operations and strategies</p> <p>b) <b>Key topics:</b> Geopolitical risks, macroeconomic trends, emerging technologies, social and environmental issues and industry developments.</p>

## LEADERSHIP INDICATORS:

### 1.

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

The Company has established structured processes to ensure effective consultation between stakeholders and the Board on key economic, environmental, and social matters. Management actively engages with various stakeholder groups, including investors, employees, customers, and community members, as part of its routine operations. These engagements occur during scheduled interactions as well as in response to specific issues or concerns raised by stakeholders.

To facilitate this, the Company has implemented a Stakeholder Management Policy, which outlines clear procedures for receiving, addressing, and escalating stakeholder feedback. Suggestions, complaints, and grievances are captured through well-defined communication channels and are addressed in a timely and transparent manner.

Feedback requiring higher-level attention is escalated to the Board or its relevant committees, based on the nature, importance, and potential impact of the issue. This ensures that strategic matters are reviewed at the appropriate governance level, enabling informed decision-making and prompt resolution.

This systematic and structured approach ensures that stakeholder concerns are not only acknowledged but also effectively integrated into the Company's governance and decision-making processes, reinforcing our commitment to transparency, accountability, and responsible business practices.

**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.**

Yes, SJS actively employs stakeholder consultation as a key component in identifying and managing environmental and social topics relevant to its operations. Through structured materiality assessments, the organization seeks to understand the evolving priorities of its stakeholders and integrate these insights into its sustainability strategies, objectives and reporting frameworks.

**Key highlights of the stakeholder consultation process include:**

- **Inclusive Engagement Mechanism**

Consultations are conducted with a broad range of stakeholders, including local community members, healthcare professionals, educational institutions, and government officials. These dialogues enable the Company to capture diverse perspectives on pressing environmental and social concerns.

- **Needs-Based Program Design**

Stakeholder inputs directly inform the design and implementation of social development initiatives. For instance:

- **Healthcare & Education Assessments:**

Feedback from local communities and professionals helped identify underserved areas, leading to targeted interventions such as the provision of free eye check-ups for children, distribution of school bags, and e-learning kits.

- **Skill Development Programs:**

Based on community consultations, the Company launched vocational training initiatives benefitting up to 200 underprivileged women, aligning with the expressed need for livelihood support.

- **Environment-Focused Interventions**

Stakeholder feedback played a pivotal role in shaping environmental initiatives, including:

- **Clean Village Initiative Campaign:**

Launched in response to local environmental concerns, focusing on waste management and hygiene awareness.

- **RO Water Plants:** Set up in water-stressed areas identified through community inputs, addressing safe drinking water needs.

- **Education Infrastructure Support**

Collaboration with educational stakeholders guided the Company in identifying government schools with the greatest need, leading to targeted infrastructure development and support programs.

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

The organization has undertaken a series of targeted initiatives to support vulnerable and marginalized communities, with a strong focus on health, education, livelihood, and environmental sustainability as follows:

- **Welfare Program for Brick Lane Workers**

Implemented comprehensive welfare initiatives to improve the living and working conditions of brick kiln workers, including access to basic amenities, healthcare, and awareness sessions on workers' rights.

- **Home Meal Distribution**

Regular distribution of nutritious home-cooked meals to economically backward and needy individuals, addressing hunger and food insecurity among the urban poor.

- **Payment towards medical treatment of poor and needy patients**

Provided financial assistance towards medical treatment for poor and needy patients, ensuring access to essential healthcare services for those in critical need.

- **Different Art Centre – Empowering Specially-Abled Children**

Supported the training and development of artistically talented children with mental challenges, enabling them to pursue their passions and gain opportunities in performing arts.

- **Participation in Waste Management Drives**

Active participation in community-led garbage collection and waste management programs to promote environmental awareness and improve hygiene in underserved localities.

- **Sponsorship of Para-Athletes for International Events**

Sponsored a para-athlete to participate in international sports competitions, championing inclusivity and recognition of talent among persons with disabilities.

- **Government School Development Project**

Undertook infrastructure upgrades, provision of learning materials, and digital education tools to improve learning environments in government schools serving marginalized communities.

- **Women Empowerment through Vocational Training**

Trained over 200 underprivileged women through structured vocational training programs, enhancing their employability and supporting financial independence.

- **Health Camps for Rural Communities**

Conducted comprehensive health check-ups and offered free doctor consultations to over 500 underprivileged villagers, improving early diagnosis and preventive healthcare.

- **Tree Plantation Project**

Launched a large-scale tree plantation initiative aimed at environmental sustainability and creating green spaces in rural and peri-urban areas, with active community involvement.

**PRINCIPLE 5:**
**BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS**

**ESSENTIAL INDICATORS:**

1. Employees and workers who have been provided training on human rights issues and policy(ies) of the entity, in the following format:<sup>47</sup>

Category	FY 2024 - 25 Current Financial Year			FY 2023 - 24 Previous Financial Year		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
<b>Employees</b>						
Permanent	183	183	100	194	194	100
Other than permanent	39	39	100	-	-	-
Total Employees	222	222	100	194	194	100
<b>Workers</b>						
Permanent	285	285	100	307	307	100
Other than permanent	984	984	100	950	950	100
Total Workers	1269	1269	100	1257	1257	100

2. Details of minimum wages paid to employees and workers, in the following format:<sup>48</sup>

Category	FY 2024 - 25 Current Financial Year				FY 2023 - 24 Previous Financial Year			
	Total (A)	Equal to Minimum Wage No.(B)	% (B/A)	More than Minimum Wage No.(C) % (C/A)	Total (D)	Equal to Minimum Wage No.(E)	% (E/D)	More than Minimum Wage No.(F) % (F/D)
<b>Employees</b>								
Permanent	183	None	None	183 100	194	-	-	194 100
Male	163	None	None	163 100	170	-	-	170 100
Female	20	None	None	20 100	24	-	-	24 100
Other than Permanent	39	None	None	- -	-	-	-	- -
Male	2	None	None	- -	-	-	-	- -
Female	37	None	None	- -	-	-	-	- -
<b>Workers</b>								
Permanent	285	None	None	285 100	307	-	-	307 100
Male	251	None	None	251 100	271	-	-	271 100
Female	34	None	None	34 100	36	-	-	36 100
Other than Permanent	984	None	None	984 100	950	-	-	950 100
Male	765	None	None	765 100	775	-	-	775 100
Female	219	None	None	219 100	175	-	-	175 100

<sup>47</sup> GRI 2-24

<sup>48</sup> GRI 405-2

### 3. Details of remuneration/salary/wages:<sup>49</sup>

#### a. Median remuneration / wages:

Category	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	6	3.45	1	1.95
Key Managerial Personnel*	4	18.32	0	-
Employees other than BoD and KMP	161	0.73	20	0.78
Workers	251	0.38	34	0.34

At SJS, remuneration is same for men and women working full-time, in the same grade, in the same role, and at the same location, and with the same level of experience.<sup>50</sup>

\*The Board of Directors comprises all Directors, including three Independent Directors who are not on the company's payroll as employees.

\*\*Key Managerial Personnel includes Company Secretary and Chief Financial Officer.

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

	FY 2024 – 25 (%) (Current Financial Year)	FY 2023 – 24 (%) (Previous Financial Year)
Gross wages paid to females as % of total wages	12.87	10.30

#### 4. Focal point for addressing human rights<sup>51</sup>:

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

Yes. Mrs. Umadevi, Head of HR Department, serves as the focal point for human rights issues, while Executive Directors oversee any business-related human rights impacts.

#### 5. Internal mechanisms in place to redress grievances related to human rights issues:

##### Describe the internal mechanisms in place to redress grievances related to human rights issues<sup>52</sup>.

Company has established clear and comprehensive policy that defines sexual harassment, outlines unacceptable behaviours and provides guidance on reporting procedures. The internal stakeholders of SJS who are groups or individuals working directly within it, such as employees and contractual support staff are granted access to a redressal channel as specified in the human rights policy to address any concerns or complaints that they may have.

Accordingly, Reports are submitted to immediate supervisors, the Human Resources (HR) department or designated Ethics & Compliance Officers. Upon receipt of complaints, the concerned authority shall ensure further investigation as per the Company's investigation framework.

The grievance mechanism is effectively communicated to all employees to ensure that they are informed of the process and their rights to report any violations.

<sup>49</sup> GRI 2-19, GRI 2-21

<sup>50</sup> GRI 202-1, GRI 405-2

<sup>51</sup> GRI 2-13

<sup>52</sup> GRI 2-16, GRI 2-25, GRI 2-26

## 6. Number of Complaints on the following made by employees<sup>53</sup> and workers:

Category	FY 2024 - 25 (Current Financial Year)			FY 2023 - 24 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	Nil	Nil	None	Nil	Nil	None
Discrimination at workplace	Nil	Nil	None	Nil	Nil	None
Child Labour	Nil	Nil	None	Nil	Nil	None
Forced Labour/ Involuntary Labour	Nil	Nil	None	Nil	Nil	None
Wages	Nil	Nil	None	Nil	Nil	None
Other human rights related issues	Nil	Nil	None	Nil	Nil	None

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

	FY 2024 - 25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	Nil	Nil
Complaints on POSH as a % of female employees / workers	Nil	Nil
Complaints on POSH upheld	Nil	Nil

## 8.

### Mechanism to prevent adverse consequences to the complainant in discrimination and harassment cases<sup>54</sup>.

To prevent adverse consequences to the complainant in discrimination and harassment cases in the workplace, the company has established a mechanism that consists of various policies, procedures and guidelines. The mechanism includes a code of conduct that outlines the company's expectations for appropriate workplace behaviour and provides guidance on addressing harassment.

The company has also established a confidential reporting system that allows employees to report any incidents of harassment without fear of retaliation. Confidentiality is strictly maintained throughout the investigation process, ensuring that information is shared only with those directly involved in resolving the grievance.

Furthermore, the policy includes a commitment to non-retaliation, guaranteeing that no employee will face repercussions for filing a grievance or participating in its resolution. This discourages any form of retaliation and fosters an environment where employees feel safe to voice their concerns without fear of retribution.

Additionally, the option for anonymous reporting provides an alternative avenue for employees who may be uncomfortable reporting grievances openly.

To ensure compliance with its harassment prevention policies, the company conducts regular audits and assessments of its workplace culture and practices. These assessments help identify areas for improvement and ensure that the company is taking all necessary steps to prevent harassment.

<sup>53</sup> GRI 406-1

<sup>54</sup> GRI 2-16, GRI 2-25, GRI 2-26

## 9. Human rights requirements forming part of your business agreements and contracts:

### Do human rights requirements form part of your business agreements and contracts<sup>55</sup>? (Yes/No).

Yes.

At SJS, human rights requirements are integrated into our business agreements and contractual frameworks, particularly as part of our supplier, dealer, and vendor onboarding processes. This approach ensures alignment with applicable laws, international labour standards, and environmental regulations, while promoting a culture of ethics, integrity, and accountability across our value chain.

#### Key provisions embedded in our agreements include:

- Ethical Labour Practices:**

Clauses that prohibit forced labour, child labour, and human trafficking, and mandate ethical recruitment and employment practices.

- Community Rights:**

Obligations to respect the land, water, and forest rights of indigenous peoples and local communities, thereby supporting inclusive and responsible operations.

- Diversity and Inclusion:**

Expectations for partners to foster diverse workplaces and uphold equal opportunity employment regardless of race, gender, ethnicity, or other protected attributes.

- Fair Employment Terms:**

Requirements ensuring the fair treatment of workers, covering aspects such as minimum wages, reasonable working hours, freedom of association, and safe working conditions.

Through these contractual commitments, SJS ensures that all stakeholders in its supply chain not only comply with legal standards but also uphold universal human rights principles.

## 10. Assessments for the year:

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

## 11. Corrective Actions to address significant risks / concerns arising from the assessments:

### Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 9 above.

The Company is deeply committed to upholding human rights and has established a comprehensive framework to address key risks and concerns, including child labour, forced labour, sexual harassment, discrimination, and fair wages. We have enhanced our due diligence procedures to better identify and address any potential violations, ensuring compliance with ethical standards and environmental regulations throughout our supply chain. Regular assessments and employee training initiatives help raise awareness and prevent incidents. If any violations are detected, swift and decisive corrective actions are taken, including contract terminations or legal recourse as necessary. Furthermore, our policies and procedures are continuously reviewed and reinforced to uphold human rights standards across all operations.

As part of our ongoing efforts, there were no significant risk/concern that arose on its self-assessment and from the diligence of customers.

<sup>55</sup> GRI 2-23, GRI 2-24

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

During the reporting period, no significant human rights grievances or complaints were reported. As a result, there was no necessity to modify or introduce new business processes in response. Nonetheless, the company continues to proactively monitor its operations and remains committed to enhancing its systems to promptly address any potential human rights concerns that may arise in the future.

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

SJS conducts internal due diligence to ensure strict adherence to human rights standards across its operations. The scope of this due diligence includes:

**• Employee Rights Monitoring:**

Employee rights are rigorously tracked to ensure a safe, respectful, and equitable workplace that is free from harassment discrimination, and any form of coercion or unfair treatment.

**• Stakeholder Engagement:**

Engagement with key stakeholders—including employees, local communities, and civil society organizations—is an integral part of the process. Their feedback is actively incorporated to ensure that the due diligence process remains inclusive and comprehensive.

**• Risk Identification and Mitigation:**

Human rights risks are identified through structured assessments and addressed through regular audits and targeted training programs. These initiatives foster awareness and strengthen internal capabilities to prevent and respond to human rights challenges effectively.

**• Monitoring and Remediation:**

Robust monitoring mechanisms are in place to track ongoing compliance. In case of any violations, prompt remedial action is initiated to ensure accountability and provide redress to affected individuals.

These efforts reflect the Company's deep-rooted commitment to upholding human rights standards, promoting fairness, and embedding equality and respect across all aspects of its operations.

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

Yes, our premises fully comply with the requirements of the Rights of Persons with Disabilities Act, 2016. In alignment, SJS has ensured its premises are accessible and inclusive through the following measures:

**• Accessible Infrastructure:**

All buildings, rooms, toilets, and recreational areas are designed with universal accessibility features to support individuals with disabilities.

**• Handrails and Ramps:**

Secure handrails and gently sloped ramps are installed to facilitate safe and comfortable movement across the premises.

**• Accessible Pathways and Walkways:**

External areas, including pathways and walkways, are structured to accommodate mobility aids and ensure smooth access.

**• Staircase and Lift Access:**

Stairs and elevators are equipped with features that meet accessibility standards, enabling easy movement between floors for differently abled visitors.

**• Inclusive Design Philosophy:**

These provisions reflect the company's commitment to inclusivity, ensuring that all visitors, regardless of physical ability, can navigate the premises with dignity and independence.

#### 4. Details on assessment of value chain partners:

Category	% of value chain partners (by value of business done with such partners) that were assessed
Child labour	
Forced/involuntary labour	
Sexual harassment	
Discrimination at workplace	100
Wages	
Others – please specify	

SJS has conducted an assessment of its value chain partners, covering all its' vendors and service providers. This evaluation was carried out through a comprehensive questionnaire that encompassed various Environmental, Social, and Governance (ESG) factors including the above-mentioned factors. The assessment process was designed to be thorough and informative, enabling the Company to gain a clear understanding of the practices and standards maintained by its value chain partners.

#### 5.

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

There were no significant risks/ concerns arising from assessments of value chain partners.

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

**ESSENTIAL INDICATORS:**

1. Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format<sup>56</sup>:

Parameter	FY 2024 – 25 (GJ) (Current Financial Year)	FY 2023 – 24 (Previous Financial Year)
<b>From renewable sources</b>		
Total electricity consumption (A)	26865.52	28855.47
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	-	-
<b>Total energy consumption (A+B+C)</b>	<b>26865.52</b>	<b>28855.47</b>
<b>From non-renewable sources</b>		
Total electricity consumption (D)	5168.34	3009.22
Total fuel consumption (E)	272.19	202.37
Energy consumption through other sources (F)	-	-
Total energy consumed from non-renewable sources (D+E+F)	5440.53	3211.59
<b>Total energy consumed (A+B+C+D+E+F)</b>	<b>32306.05</b>	<b>32067.06</b>
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	8.81	8.82
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumption / Revenue from operations adjusted for PPP)	0.00016	0.00019
Energy intensity in terms of physical output	-	-
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

\*The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published by the IMF- for India. For the years ended March 31, 2025 and March 31, 2024, it is 20.66 and 22.40, respectively.

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

The assessment/evaluation has been carried out in-house and J. Sundharesan and Associates, Compliance Governance and Sustainability Advisors has given Limited Assurance on the said parameter.

2.

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

None of our sites/facilities are identified as Designated Consumers (DCs) under the PAT scheme of the Government of India.

<sup>56</sup> GRI 302-1, GRI 302-3

**3. Provide details of the following disclosures related to water<sup>57</sup>, in the following format:**

Parameter	FY 2024 - 25 (Current Financial Year)	FY 2023 - 24 (Previous Financial Year)
<b>Water withdrawal by source (in kilolitres)</b>		
(i) Surface water	-	-
(ii) Groundwater	60,037.84	52,321.34
(iii) Third party water	-	-
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
<b>Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)</b>	<b>60,037.84</b>	<b>52,321.34</b>
<b>Total volume of water consumption (in kilolitres)</b>	<b>60,037.84</b>	<b>52,321.34</b>
Water intensity per rupee of turnover		
(Total water consumption / Revenue from operations)	1.50	1.43
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)	0.00031	0.00032
(Total water consumption / Revenue from operations adjusted for PPP)		
Water intensity in terms of physical output	-	-
Water intensity (optional) – the relevant metric may be selected by the entity	-	-

\*The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published by the IMF- for India. For the years ended March 31, 2025 and March 31, 2024, it is 20.66 and 22.40, respectively.

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

The assessment/evaluation has been carried out in-house and J. Sundharesan and Associates, Compliance Governance and Sustainability Advisors has given Limited Assurance on the said parameter.

**4. Provide the following details related to water discharged: Not Applicable**

Parameter	FY 2024 - 25 (Current Financial Year)	FY 2023 - 24 (Previous Financial Year)
<b>Water discharge by destination and level of treatment (in kilolitres)</b>		
(i) To Surface water	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(ii) To Groundwater	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iii) To Seawater	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iv) Sent to third parties	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(v) Others	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
<b>Total water discharged (in kilolitres)</b>	<b>-</b>	<b>-</b>

<sup>57</sup> GRI 303-3, GRI 303-5

## 5. Mechanism for Zero Liquid Discharge:

**Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation<sup>58</sup>.**

As part of its commitment to environmental sustainability and responsible corporate practices, the Company has implemented a Zero Liquid Discharge (ZLD) mechanism to ensure the complete treatment and recycling of wastewater generated from its industrial operations.

The Company has established state-of-the-art wastewater treatment facilities, including Sewage Treatment Plants (STPs) and Effluent Treatment Plants (ETPs), to effectively manage and recycle industrial wastewater. The treatment process incorporates a combination of physical, chemical, and biological methods, ensuring the highest standards of purification and resource optimization.

- **Advanced Wastewater Treatment Process**

- Wastewater undergoes rigorous treatment through a combination of physical, chemical, and biological processes to remove impurities and contaminants.
- The treated water is subjected to a series of filtration and evaporation processes, ensuring that only purified water remains, which is subsequently reused within the plant.
- The residual solid waste (sludge) is responsibly disposed of through environmentally sustainable methods.

- **Sewage Treatment Plant (STP) Utilization**

- The liquid waste from the STP undergoes further processing to produce sludge, while the treated water is repurposed for non-potable applications, such as toilet flushing and landscape irrigation.

- **Effluent Treatment Plant (ETP) Management**

- Effluent from industrial processes is treated within the ETP facility, resulting in the generation of ETP sludge.
- The sludge is safely disposed of through authorized vendors, ensuring compliance with environmental regulations and sustainability best practices.

**By adopting the Zero Liquid Discharge (ZLD) framework, the Company has achieved the following:**

- Reduction in dependence on freshwater sources, promoting water conservation.
- Minimized environmental impact by ensuring complete wastewater treatment and recycling.
- Sustainable management of industrial effluents, aligning with regulatory and ecological standards.

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

Parameter	Unit	FY 2024 - 25 (Current Financial Year)	FY 2023 - 24 (Previous Financial Year)
NOx	mg/Nm3	15	15.5
SOx	mg/Nm3	06	9.3
Particulate matter (PM)	mg/Nm3		
Particulate matter (PM) size less than 10		68	17.1
Particulate matter (PM) size less than 2.5		20	
Persistent organic pollutants (POP)	Nm3/hr	8462.2	8495.4
Volatile organic compounds (VOC)	Kg/hr	0.181	0.145
Hazardous air pollutants (HAP)	mg/Nm3	BDL	BDL
Others – please specify	mg/Nm3	BDL	BDL

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

The assessment / evaluation has been carried out by Madhav and Associates.

<sup>58</sup> GRI 303-1, GRI 303-2

**7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity, in the following format<sup>59</sup>:**

Parameter	Unit	FY 2024 - 25 (Current Financial Year)	FY 2023 - 24 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	84.49	46.03
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	872.44	635.28
Total Scope 1 and Scope 2 emissions intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	Metric tonnes of CO2 equivalent	2.40	1.87
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP) *	Metric tonnes of CO2 equivalent	4.96	4.20
Total Scope 1 and Scope 2 emission intensity in terms of physical output	Metric tonnes of CO2 equivalent	-	-
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	Metric tonnes of CO2 equivalent	-	-

\*The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published by the IMF- for India. For the years ended March 31, 2025 and March 31, 2024, it is 20.66 and 22.40, respectively.

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

The assessment / evaluation has been carried out in-house and J. Sundharesan and Associates, Compliance Governance and Sustainability Advisors, has given limited assurances on the said parameter.

**8. Project related to reducing Green House Gas emission:**

**Does the entity have any project related to reducing Green House Gas emission? If yes, then provide details<sup>60</sup>**

SJS has implemented multiple impactful projects aimed at significantly reducing its greenhouse gas (GHG) emissions across operations:

**• Renewable Energy Utilisation:**

The company has made substantial progress in meeting its manufacturing energy needs through renewable sources. Approximately 20% of the annual electricity consumption is generated from rooftop solar panels and a solar park within the factory premises. Currently, 83.30% of total energy consumption is sourced from renewable energy, exceeding the company's set targets. To strengthen this commitment, SJS has installed a solar plant with a total capacity of 1.9 MWp and entered into power supply and off-take agreements to secure up to 5 MWp (7.5 million units) of solar power annually. The company is now fully reliant on renewable energy sources, significantly reducing its carbon footprint.

**• Afforestation Program:**

SJS planted 870 trees as part of a localized greening initiative to enhance carbon sequestration and improve ambient air quality, contributing directly to GHG mitigation.

<sup>59</sup> GRI 305-1; GRI 305-2, GRI 305-4

<sup>60</sup> GRI 305-5

- Elimination of Paper Cups:**

In FY 2024-25, the company replaced single-use paper cups with reusable steel cups, resulting in a reduction of 5.72 tons of CO<sub>2</sub> emissions, promoting sustainable consumption practices.

- Elimination of Single-Use Plastic Bottles:**

As part of its long-term sustainability roadmap, SJS has eliminated the use of single-use plastic bottles across its premises. This initiative has prevented approximately 1.39 metric tons of plastic waste, further lowering emissions related to plastic production and disposal.

- Installation of EV Charging Infrastructure:**

To support clean transportation, SJS has established electric vehicle (EV) charging stations throughout its facilities. This infrastructure encourages the adoption of electric mobility among employees and logistics partners, thereby reducing emissions from internal combustion engine vehicles.

## 9. Provide details related to waste management by the entity, in the following format<sup>61</sup>:

Parameter	FY 2024 - 25 (Current Financial Year)	FY 2023 - 24 (Previous Financial Year)
<b>Total Waste generated (in metric tonnes)</b>		
Plastic waste (A)	717.27	698.86
E-waste (B)	1.41	0
Bio-medical waste (C)	0.0004	0.0022
Construction and demolition waste (D)	0	0
Battery waste (E)	0	0
Radioactive waste (F)	0	0
Other Hazardous waste (H):	21.01	1.52
<b>Total (A+ B + C + D + E + F + G + H)</b>	<b>739.69</b>	<b>700.38</b>
Waste intensity per rupee of turnover		
(Total waste generated / Revenue from operations)	1.85	1.92
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)	3.83	4.31
(Total waste generated / Revenue from operations adjusted for PPP) *		
Waste intensity in terms of physical output	-	-
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-
<b>For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)</b>		
Category of waste		
(i) Recycled	Due to the inherent nature of our business operations, the Company has limited opportunities within this particular domain.	
(ii) Re-used		
(iii) Other recovery operations		
Total		
<b>For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)</b>		
Category of waste		<b>Other Hazardous waste</b>
(i) Incineration		14.31
(ii) Landfilling		-
(iii) Other disposal operations		6.7
Total		21.01

\* The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published by the IMF- for India. For the years ended March 31, 2025 and March 31, 2024, it is 20.66 and 22.40, respectively.

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

No independent assessment, evaluation, or assurance has been carried out by an external agency

<sup>61</sup> GRI 306-3, GRI 306-4, GRI 306-5

**10.**

**Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes<sup>62</sup>**

**Waste Management Practices:**

- **Integrated Waste Handling System:**

A robust waste management system has been implemented to ensure the safe and efficient handling, segregation, storage, transportation, and disposal of various waste streams, with a focus on minimizing landfill contribution and environmental risks.

- **Color-Coded Segregation Framework:**

A clearly defined color-coding mechanism is used to segregate waste:

- Red – Hazardous waste
- Green – Biodegradable waste
- Yellow – Adhesive waste
- Blue – Plastic waste

This system enables easy identification and systematic segregation, leading to more effective waste treatment and disposal.

- **Specialized Waste Monitoring:**

In addition to general categories, specific waste streams such as E-waste, aluminium scraps, roll storage waste, and metal waste are separately identified, tracked, and managed using appropriate handling and disposal protocols.

- **Authorized Waste Disposal:**

All waste is routed through vendors authorized by the Karnataka State Pollution Control Board (KSPCB), ensuring environmentally compliant and lawful disposal. This includes an established partnership with an approved scrap and waste management vendor.

- **Dedicated Waste Transportation:**

A separate transportation facility is maintained for waste movement, ensuring safe and organized transfer without cross-contamination or operational disruption.

- **Workforce Health and Safety:**

Employees involved in waste handling are provided with appropriate Personal Protective Equipment (PPE) and are trained in safe handling practices to mitigate occupational hazards.

**Hazardous and Toxic Chemical Reduction Strategy:**

- **Minimization Approach:**

The Company actively seeks to reduce the usage of hazardous and toxic chemicals across its production processes through material substitution, process optimization, and adoption of cleaner technologies.

- **Monitoring and Compliance:**

Regular monitoring is conducted to assess chemical use and waste generation, ensuring strict compliance with applicable environmental regulations and internal safety standards.

- **Sustainable Product and Process Design:**

The Company promotes eco-efficient product design and process innovation, aiming to eliminate or significantly reduce dependency on hazardous substances while maintaining product quality and performance.

<sup>62</sup> GRI 306-2; GRI 3-3

11. If the entity has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.) where environmental approvals / clearances are required, please specify details in the following format<sup>63</sup>:

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

The Company does not have any operations/offices in/around ecologically sensitive areas.

12. Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current financial year<sup>64</sup>:

S. No.	Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
Environmental impact assessments are not applicable to the Company during the reporting period as no projects requiring such assessments under applicable laws were undertaken.						

13. Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format<sup>65</sup>:

Yes, compliance with all applicable environmental laws and regulations in India—such as the Water (Prevention and Control of Pollution) Act, the Air (Prevention and Control of Pollution) Act, the Environment (Protection) Act, and related rules—has been duly maintained by the Company. Internal systems and monitoring frameworks have been implemented to ensure ongoing adherence. This approach underscores the Company's commitment to strong environmental governance and responsible operational practices.

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

#### LEADERSHIP INDICATORS:

1. Water withdrawal, consumption and discharge in areas of water stress (in kilolitres)<sup>66</sup>:  
For each facility / plant located in areas of water stress, provide the following information:

(i) Name of the area	-
(ii) Nature of operations	-

The Company does not have facility / plant located in areas of water stress

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

Parameter	FY 2024 - 25 (Current Financial Year)	FY 2023 - 24 (Previous Financial Year)
<b>Water withdrawal by source (in kilolitres)</b>		
(i) Surface water	-	-
(ii) Groundwater	-	-
(iii) Third party water	-	-
(iv) Seawater / desalinated water	-	-
(v) Others	-	-

<sup>63</sup> GRI 304-1

<sup>64</sup> GRI 413-1, GRI 303-1

<sup>65</sup> GRI 2-27

<sup>66</sup> GRI 303-3, GRI 303-4, GRI 303-1, GRI 303-2, GRI 303-5

Parameter	FY 2024 - 25 (Current Financial Year)	FY 2023 - 24 (Previous Financial Year)
Total volume of water withdrawal (in kilolitres)	-	-
Total volume of water consumption (in kilolitres)	-	-
Water intensity per rupee of turnover (Water consumed / turnover)	-	-
Water intensity (optional) – the relevant metric may be selected by the entity	-	-
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(ii) Into Groundwater	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iii) Into Seawater	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iv) Sent to third parties	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(v) Others	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
Total water discharged (in kilolitres)	-	-

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

No independent assessment, evaluation, or assurance has been carried out by an external agency.

## 2. Please provide details of total Scope 3 emissions & its intensity, in the following format<sup>67</sup>:

Parameter	Unit (Metric tonnes of CO2 Equivalent)	FY 2024 - 25 (Current Financial Year)	FY 2023 - 24 (Previous Financial Year)
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO <sub>2</sub> equivalent	74.63 *	-
Total Scope 3 emissions per rupee of turnover	Metric tonnes of CO <sub>2</sub> equivalent	1.87	-
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	Metric tonnes of CO <sub>2</sub> equivalent	-	-

\*The Company has calculated Scope 3 emissions from the emission source category of employee commute and business travel.

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

No independent assessment, evaluation, or assurance has been carried out by an external agency.

## 3.

**With respect to the ecologically sensitive areas reported at Question 11 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities<sup>68</sup>**

Not Applicable

<sup>67</sup> GRI 305-3, GRI 305-4

<sup>68</sup> GRI 304-2, GRI 304-3

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

Sl. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
Improving Resource Efficiency	1. Reduction in Conventional Electricity Consumption:	SJS has actively worked to lower its energy consumption from conventional sources such as BESCOM and fossil fuels.	<ul style="list-style-type: none"> <li>Increased energy independence achieved through greater utilization of renewable energy, reducing reliance on conventional sources.</li> </ul>
	2. Procurement of Renewable Energy	SJS purchased Third Party Power which includes the utilization of Solar and Wind energy. The Company has strategically procured renewable energy—specifically wind and solar power—thereby supporting the transition to cleaner energy sources.	<ul style="list-style-type: none"> <li>Significant reduction in greenhouse gas emissions and carbon footprint due to solar energy adoption, contributing to environmental sustainability.</li> <li>Improved energy sustainability across manufacturing units as a result of renewable energy use.</li> </ul>
Reducing Impact due to Carbon emissions	3. Afforestation Program	SJS planted 870 trees as part of a localized greening effort aimed at reducing carbon footprint and improving ambient air quality.	<ul style="list-style-type: none"> <li>Improved Ambient Air Quality</li> <li>Biodiversity Support</li> <li>Soil and Water Conservation</li> <li>Increased Green Cover</li> </ul>
	4. Elimination of Paper cups	In FY 2024-25, SJS replaced paper cups with reusable steel cups, resulting in a CO <sub>2</sub> emissions reduction of 5.72 tons.	<ul style="list-style-type: none"> <li>Reduction in Plastic Waste Generation</li> <li>Lower Carbon Footprint from Packaging</li> <li>Cost Savings Over Time</li> </ul>
	5. Elimination of plastic bottles	As part of its long-term sustainability roadmap, SJS has eliminated the use of single-use plastic bottles within its premises. This initiative is aimed at reducing plastic waste and promoting environmentally responsible practices. As a result, the company has already avoided the generation of approximately 1.39 metric tons of plastic waste.	
	6. Installation of EV Charging Infrastructure	As part of its integrated energy management strategy, SJS has installed electric vehicle (EV) charging stations across its premises, encouraging the adoption of electric mobility and reducing emissions from internal transportation.	<ul style="list-style-type: none"> <li>Encouraged the use of clean transportation options within the organization.</li> <li>Facilitated the transition to electric mobility for employees and logistics.</li> <li>Contributed to lowering the carbon footprint of employee commutes and internal transportation.</li> <li>Reinforced the company's reputation as a forward-looking, environmentally conscious employer.</li> </ul>
	7. Innovative Solution: Replacement of Conventional Plastics with Bioplastics in Packaging	The company has transitioned from traditional plastic packaging to bioplastics, a biodegradable and eco-friendly alternative. This innovative material substitution significantly reduces the environmental impact associated with conventional plastic use.	<ul style="list-style-type: none"> <li>Lower Carbon Footprint – A reduction of 5.076 tons in FY 2024-25 through the adoption of returnable packaging</li> <li>Support for Circular Economy Practices</li> <li>Decrease in Non-Biodegradable Waste</li> <li>Alignment with SDG 12 (Responsible Consumption and Production) and SDG 13 (Climate Action)</li> </ul>

	Sl. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
<b>Reducing Impact Due to Effluent Discharge</b>	8.	Implementation of Authorized Waste Collection Systems	SJS has implemented an integrated waste management system to ensure safe, efficient, and compliant disposal of all waste streams. Waste is collected through certified agents appointed by local authorities, with scheduled pickups to maintain operational efficiency and environmental hygiene. Parallelly, hazardous waste is identified, securely stored, and disposed of exclusively through authorized vendors, with complete documentation for compliance and traceability.	<ul style="list-style-type: none"> <li>Ensured safe and compliant disposal of all waste streams, minimizing environmental contamination risks.</li> <li>Improved operational efficiency and hygiene through scheduled waste collection by certified agents.</li> <li>Enhanced regulatory compliance and traceability</li> <li>Fulfilled extended producer responsibility obligations</li> <li>Enhanced company reputation by demonstrating proactive environmental stewardship and compliance.</li> </ul>
	9.	Color-Coded Waste Segregation System	Adoption of red, blue, green and yellow bins has enabled SJS in efficient segregation and emergency identification, supporting safe waste handling.	
	10.	Registration on Extended Producer Responsibility (EPR) Platforms	SJS is registered on Extended Producer Responsibility (EPR) platforms to take accountability for the collection, recycling, and proper disposal of its packaging waste.	
	11.	Innovative Technology:  Implementation of Sewage Treatment Plant (STP) and Effluent Treatment Plant (ETP)	SJS has installed STP and ETP systems to ensure effective treatment of domestic and industrial wastewater. This prevents contamination of natural water bodies and enables water reuse in non-potable applications.	Environmental protection: Effective treatment of wastewater has minimized environmental pollution and protected water bodies from contamination. Additionally, improved wastewater quality and reduced risk of environmental contamination have been achieved
	12.	Recycling of Used Oil	Used lubricating oils are responsibly collected and recycled through authorized agencies thereby preventing potential soil and water pollution.	These waste management initiatives have significantly reduced the volume of waste sent to landfills and promoted a circular approach to industrial resource use
	13.	Reuse of Empty Barrels	SJS sends empty chemical and oil barrels for reuse, extending the life cycle of materials and reducing the volume of industrial waste.	

## 5.

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

Yes, the Company has a comprehensive and robust Business Continuity and Disaster Management Plan in place, designed to ensure operational resilience and minimize disruption to customer operations in the event of unforeseen circumstances. The plan covers contingencies across all critical functions, including IT systems, infrastructure, and responses to natural disasters.

To maintain a high level of preparedness, employees undergo regular training on the implementation of the plan, enabling swift and effective action during emergencies. This proactive approach not only safeguards business continuity but also reinforces the Company's commitment to reliability, risk mitigation, and customer trust.

The policy is maintained internally and is made available to customers upon request, reflecting the Company's transparency and alignment with global best practices in risk and crisis management.

6.

**Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard?**<sup>69</sup>

No significant adverse impact to the environment has arisen from the value chain of the entity.

7.

**Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts.**<sup>70</sup>

100

8.

**How many Green Credits have been generated or procured:**

- a. By the listed entity

The Company is actively working towards aligning its sustainability initiatives with emerging frameworks for Green Credit generation and is in the process of evaluating opportunities under relevant schemes to support future participation.

- b. By the top ten (in terms of value of purchases and sales respectively) value chain partners

Assessment of Green Credit generation or procurement by the top ten value chain partners is underway and will be incorporated into the Company's sustainability reporting in the near term.

<sup>69</sup> GRI 308-2

<sup>70</sup> GRI 308-1, GRI 308-2

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



**ESSENTIAL INDICATORS:**

1. A) **Affiliations with trade and industry chambers/ associations:**

**Number of affiliations with trade and industry chambers/ associations.<sup>71</sup>**

The Company is a member of 6 associations.

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

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1.	Confederation of Indian Industry	National
2.	Indo America Chamber of Commerce	National
3.	The Plastic Export Promotion Council	National
4.	The Automotive Component Manufacturers Association	National
5.	Quality Circle Forum of India	National
6.	The Society of Indian Automobile Manufacturers	National

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

Name of authority	Brief of the case	Corrective action taken
No corrective actions related to anti-competitive conduct are required or underway. This is because there have been no adverse orders or findings of anti-competitive conduct issued by any regulatory authorities against the Company.		
The Company maintains a strong commitment to fair competition and operates within the boundaries of applicable antitrust laws and regulations. Consequently, no specific corrective measures have been deemed necessary.		

**LEADERSHIP INDICATORS:**

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

S. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others – please specify)	Web Link, if available
As a company, we do not advocate for public policy positions.					

<sup>71</sup> GRI 2-28

**PRINCIPLE 8: BUSINESSES SHOULD PROMOTE INCLUSIVE GROWTH AND EQUITABLE DEVELOPMENT**

**ESSENTIAL INDICATORS:**

1. Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current financial year:<sup>72</sup>

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
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This section is not applicable to the Company as there were no projects that required SIA to be undertaken under Law.

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

S. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
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This section is not applicable to the Company as there were no projects that required Rehabilitation and Resettlement (R&R).

3. Community redressal mechanism:

**Describe the mechanisms to receive and redress grievances of the community<sup>73</sup>.**

The Grievance Redressal Mechanism (GRM) plays a critical role in fostering strong relationships with the local community, ensuring that the Company maintains its social license to operate and effectively implements community development initiatives. As part of the GRM framework, the Company has deployed dedicated local employees who regularly engage with community members to assess and address their concerns. This proactive approach enables the Company to remain responsive to the evolving needs of the community and strengthen stakeholder trust.

The grievance redressal process follows a systematic, multi-step approach, beginning with the establishment of accessible channels for individuals or groups to voice their concerns. These grievances are then assessed and resolved in a fair, transparent, and timely manner.

**Mechanisms include:**
**Engagement through Local Governance Bodies**

The Company collaborates with the local panchayat on a regular basis to identify community needs and address them through targeted Corporate Social Responsibility (CSR) initiatives.

**Direct Community Interaction and Feedback Collection**

Company representatives conduct regular visits to the local community to gather feedback, assess the impact of CSR projects, and monitor their implementation. This hands-on approach ensures that CSR initiatives remain aligned with community requirements and enables continuous improvement in project effectiveness.

By maintaining active engagement with the community and prioritizing transparent grievance resolution, the Company enhances its ability to implement impactful CSR programs while fostering long-term, sustainable community development.

<sup>72</sup> GRI 413-1

<sup>73</sup> GRI 2-16, GRI 2-25, GRI 2-26, GRI 413-1

**4. Percentage of input material (inputs to total inputs by value) sourced from suppliers:**<sup>74</sup>

Category	FY 2024 – 25 (%) (Current Financial Year)	FY 2023 – 24 (%) (Previous Financial Year)
Directly sourced from MSMEs/ small producers	28.32	31.490
Directly from within India	69.55	69.06

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

Location	FY 2024 – 25 (%) (Current Financial Year)	FY 2023 – 24 (%) (Previous Financial Year)
Rural	88	85
Semi- Urban	-	-
Urban	-	-
Metropolitan	12	15

**LEADERSHIP INDICATORS:**

**1. Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments (Reference: Question 1 of Essential Indicators above):**

Details of negative social impact identified	Corrective action taken
This section is not applicable, since there were no projects with SIA notification.	

**2.**

**Provide the following information on CSR projects undertaken by your entity in designated aspirational districts as identified by Government bodies:**

The company remains dedicated to serving society and supporting those in need and is therefore in the process of identifying aspirational districts for the implementation of CSR projects in the near future.

**3.**

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

While a formal preferential procurement policy specifically aimed at suppliers from marginalized or vulnerable groups has not yet been implemented, as part of its ongoing efforts to strengthen ESG performance, the Company is actively exploring the integration of inclusive procurement principles and may work towards developing such initiatives in the near future.

**(b) From which marginalized /vulnerable groups do you procure?**

The Company primarily procures goods and services from registered private limited companies that meet stringent quality, safety, and compliance requirements and therefore, procurement does not currently extend to individuals or entities specifically classified under marginalized or vulnerable groups.

However, the Company remains committed to fostering inclusive and responsible sourcing practices and continues to assess opportunities to enhance supplier diversity in alignment with its sustainability and ESG objectives.

**(c) What percentage of total procurement (by value) does it constitute?**

Nil

<sup>74</sup> GRI 204-1

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

S. No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes / No)	Basis of calculating benefit share
This particular section does not find applicability within the context of the Company, as the nature of its operations does not involve the development, ownership, or acquisition of intellectual properties based on traditional knowledge. The Company's intellectual property portfolio primarily comprises innovations and technologies derived from modern engineering, research and development, and advanced manufacturing processes. As such, there were no benefits derived or shared from traditional knowledge-based intellectual property during the reporting period.				

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

Name of authority	Brief of the Case	Corrective action taken
This particular section does not find applicability within the context of the Company since there were no issues relating to the same.		

**6. Details of beneficiaries of CSR Projects:**

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1.	Welfare Program for Brick Lane Workers	150-200	100
2.	Let's Feed the Needy program - Home Meal Distribution	150-200	100
3.	Payment towards medical treatment of poor and needy patients	34	100
4.	Different Art Centre – Empowering Specially-Abled Children	Upto 50	100
5.	Participation in Waste Management Drives	~22,000	100
6.	Sponsorship of Para-Athletes for International events	1	100
7.	Government School Development Project	800	100
8.	Women Empowerment through Vocational Training	200	100
9.	Health Camps for Rural Communities	500	100
10.	Tree Plantation Project	870	100

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



The Company's commitment to engaging with and providing value to our consumers in a responsible manner is an essential part of our business strategy. We believe that by doing so, we can build trust and loyalty with our customers and contribute to a sustainable future for all.

As a responsible business, we recognize the importance of engaging with and providing value to our consumers in a responsible manner. We aim to ensure that our products and services meet the needs of our customers while minimizing any negative impacts on society and the environment.

To achieve this, we strive to understand the needs and preferences of our customers and engage with them through various channels to provide the best possible experience. We also aim to provide accurate and transparent information about our products and services, including their safety, quality, and environmental impact.

We believe in responsible marketing practices and avoid any form of deceptive advertising or promotion. Our pricing policies are fair and transparent, and we do not engage in any anti-competitive behaviour.

**ESSENTIAL INDICATORS:**

**1. Consumer Complaints and feedback:**

**Describe the mechanisms in place to receive and respond to consumer complaints and feedback.<sup>75</sup>**

Mechanisms in place to receive and respond to consumer complaints and feedback:

- **Multiple Feedback Channels:** Consumers can provide feedback via email, telephone, the company website and physical feedback forms.
- **Dedicated Consumer Response Cells:** These cells are available to directly address consumer queries and actively gather feedback.
- **Formal Complaint Procedure:** A documented and approved procedure is in place for managing all consumer complaints.
- **Centralized Routing:** All complaints are directed to an internal quality check team for review and processing.
- **Detailed Complaint Registers:** Comprehensive records are maintained, documenting mitigation strategies and the entire complaint lifecycle from registration to resolution.
- **Broad Complaint Coverage:** The procedure addresses various complaint types, including general customer complaints, product rejections, warranty issues and emergency support.
- **CAPA Implementation:** The Company strives to implement Corrective and Preventive Actions (CAPA) for each product, aiming for proactive risk management and improved planning.

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

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

<sup>75</sup> GRI 2-16, GRI 2-25, GRI 2-26

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

Category	FY 2024 - 25 (Current Financial Year)		Remarks	FY 2023 - 24 (Previous Financial Year)		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	Nil	Nil	None	Nil	Nil	None
Advertising	Nil	Nil	None	Nil	Nil	None
Cyber-security	Nil	Nil	None	Nil	Nil	None
Delivery of essential services	Nil	Nil	None	Nil	Nil	None
Restrictive Trade Practices	Nil	Nil	None	Nil	Nil	None
Unfair Trade Practices	Nil	Nil	None	Nil	Nil	None
Other	06	Nil	During the financial year, all complaints received were of a general nature and were resolved in a timely manner with utmost priority.	07	Nil	All complaints received during this financial year were related to general concerns and the same has been promptly resolved with utmost priority.

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

Particulars	Number	Reasons for recall
Voluntary recalls	Nil	Nil
Forced recalls	Nil	Nil

### 5. Cyber security policy:

**Does the entity have a framework/ policy on cyber security and risks related to data privacy? (Yes/No) If available, provide a web-link of the policy.<sup>76</sup>**

The Company maintains a robust cybersecurity framework, prioritizing the establishment of a disaster recovery site for operational resilience and rapid restoration following cyber incidents. This infrastructure employs advanced technologies and redundant systems to ensure secure enterprise data backups.

Our paramount cybersecurity policy mandates comprehensive protection of digital assets, encompassing information systems, networks, data security, roles, responsibilities, and incident response.

The IT Team oversees security implementation, training, and breach investigations. The System Administrator is responsible for deploying firewalls, anti-malware solutions and access authentication, alongside regular employee security training. Collectively, the Company's cybersecurity policy provides a comprehensive framework for managing cybersecurity and data privacy risks.

The policy can be accessed at the given link:

<https://www.sjsindia.com/investors.html#policies>

### 6. Corrective Actions:

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

Attributed to the absence of reported complaints or regulatory actions across the domains of advertising, delivery of essential services, cyber security and data privacy, product recalls, and regulatory penalties concerning product/service safety, no specific corrective actions were required or undertaken by the Company during the reporting period.

<sup>76</sup> GRI 2-23

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

Particulars	2024 - 25	2023 – 24
a. Number of instances of data breaches	Nil	Nil
b. Percentage of data breaches involving personally identifiable information of customers	Nil	Nil
c. Impact, if any, of the data breaches	Nil	Nil

**LEADERSHIP INDICATORS:**

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

Details about our offerings and services are available at <https://www.sjsindia.com/>

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

Steps taken to inform and educate consumers about safe and responsible usage of products:

- Product Information Labeling:**

The Company ensures that all products carry relevant information regarding safe and responsible usage, in compliance with applicable regulations.

- Material Marking System:**

A standardized marking system is used on products and components to facilitate identification and classification of materials.

- Support for Recycling and Reuse:**

The marking system enables end users and recycling facilities to easily sort and process materials, promoting efficient recycling or reuse.

- Environmental Awareness:**

By supporting clear material separation and recycling, the Company contributes to reducing waste and advancing environmental sustainability.

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

This section is not applicable to the Company.

**4. (a) 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.**

The Company displays product information in strict compliance with the requirements mandated by local laws and regulations. While it does not include additional information beyond what is legally required, the Company remains fully committed to ensuring the safety of its customers and the environment by adhering rigorously to all applicable product labeling and information disclosure standards. This reflects the Company's dedication to transparency, regulatory compliance, and responsible business practices.

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

Yes, the Company actively engages in assessing supplier satisfaction to ensure robust relationships and operational efficiencies. The survey encompassed feedback on product quality, delivery timelines, customer service and overall satisfaction with the Company's offerings.