

Business Responsibility and Sustainability Report (BRSR)

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1	Corporate Identity Number (CIN)	L74210MH1999PLC122886
2	Name of the Listed Entity	J. Kumar Infraprojects Limited ("JKIL")
3	Year of incorporation	1999
4	Registered office address	J. Kumar House, CTS No. 448, 448/1, 449 Subhash Road, Vile Parle (East), Mumbai 400 057, Maharashtra India
5	Corporate address	J. Kumar House, CTS No. 448, 448/1, 449 Subhash Road, Vile Parle (East), Mumbai 400 057, Maharashtra India
6	E-mail	investor.grievances@jkumar.com
7	Telephone	+91 22-6871 7900
8	Website	http://www.jkumar.com/
9	Financial year for which reporting is being done	April 2023 – March 2024
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	₹ 37.83 Crores
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Name: Mr. Kamal J. Gupta Designation: Managing Director Email ID: secreterial@jkumar.com Telephone: 022 6774 3555
13	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e., only for the entity) or on a consolidated basis (i.e., for the entity and all the entities which form a part of its consolidated financial statements, taken together)	The disclosures under this report are presented on a standalone basis.
14	Name of assurance provider	The Company will undertake the assurance of the BRSR in the year of applicability
15	Type of assurance obtained	Not Applicable

II. Products/services

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Construction	Operates in Engineering, Procurement and Construction (EPC) of Metro Lines, Flyover and Bridges, Roads & Tunnels, Hospitals, Elevated Corridors, Residential & Commercial Buildings	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	Construction	45203	100%

III. Operations

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

Location	Number of plants	Number of offices	Total
National	22	1	23
International	0	0	0

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	6 (Delhi, Gujarat, Maharashtra, Rajasthan, Tamil Nadu, Uttar Pradesh)
International (No. of Countries)	0

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

As the Company primarily operates in the construction industry, it does not engage in export activities as part of its operations

c. A brief on types of customers

The Company specializes in infrastructure construction, primarily serving Government departments. The Company is engaged in Engineering, Procurement, and Construction (EPC) projects, and its major clients includes Government departments, public sector entities, private sector companies, local municipal bodies and other government bodies. It focuses on Metro lines and also undertakes projects for residential and commercial properties, flyovers, bridges, roads, tunnels, hospitals, etc.

IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
	EMPLOYEES					
1.	Permanent (D)	7335	7146	97.42%	189	2.58%
2.	Other than Permanent (E)	0	0	0%	0	0%
3.	Total employees (D + E)	7335	7146	97.42%	189	2.58%
	WORKERS					
4.	Permanent (F)	0	0	0%	0	0%
5.	Other than Permanent (G)	0	0	0%	0	0%
6.	Total workers (F + G)	0	0	0%	0	0%

The Company does not have any workers directly employed on its payroll; the workers at the site are employed by its contractors.

b. Differently abled Employees and workers:

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
	EMPLOYEES					
1.	Permanent (D)	04	04	100%	0	0%
2.	Other than Permanent (E)	0	0	0%	0	0%
3.	Total differently abled employees (D + E)	04	04	100%	0	0%
4.	Permanent (F)	0	0	0%	0	0%
5.	Other than Permanent (G)	0	0	0%	0	0%
6.	Total workers (F + G)	0	0	0%	0	0%

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors*	8	1	12.50%
Key Management Personnel*	6	1	16.67%

* The Board of Directors includes 4 Independent Directors & 4 Executive Directors, and its Key Management Personnel includes Chief Finance Office, Company Secretary, Chairman, and Managing Directors.

22. Turnover rate for permanent employees and workers

	FY 2023-24			FY 2022-23			FY 2021-22		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	26.24%	23.28%	26.84%	36.04%	47.96%	36.39%	30.05%	24.53%	29.88%
Permanent Workers	0%	0%	0%	0%	0%	0%	0%	0%	0%

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

S. No.	Name of the holding/ subsidiary/ associate companies/joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of share held by listed entity	Does the entity indicated in column A, participate in the Business Responsibility Initiatives of the listed entity? (Yes/No)
Nil	Nil	Nil	Nil	Nil

The Company does not have any holding, subsidiary, or joint ventures. However, it has one associate Company, J Kumar - NCC Private Limited, effective from October 13, 2023. Additionally, it engages in 21 joint operations, where it acknowledges its direct rights to assets, liabilities, revenues, and expenses.

VI. CSR Details**24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013:**

Yes

(ii) Turnover (in ₹)

₹ 4879.20 Crores

(iii) Net worth (in ₹)

₹ 2641.91 Crores

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal (Yes/ No) (If yes, then provide web-link for grievance redress policy)	FY 2023-24			FY 2022-23		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remark	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remark
Communities	Yes. Communities participating in community engagement programs can report their grievances during interactions	Nil	Nil	Not Applicable	Nil	Nil	Not Applicable
Investors (other than shareholders)	Yes. The Company has a streamlined mechanism where grievances of investors & shareholders can be raised via email at investor.grievances@jkumar.com	Nil	Nil	Not Applicable	Nil	Nil	Not Applicable
Shareholders							
Employees and workers	Yes. The Company has a Whistle-blower and Grievance Redressal Policy in place, which is uploaded on the website for accessibility to all employees and workers. Complaints can be submitted to the HR department lead or via email, providing details of the grievances to grievancecell@jkumar.com	Nil	Nil	Not Applicable	Nil	Nil	Not Applicable

Stakeholder group from whom complaint is received	Grievance Redressal (Yes/ No) (If yes, then provide web-link for grievance redress policy)	FY 2023-24			FY 2022-23		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remark	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remark
Customers (Client)	Yes. Clients have the option to raise their grievances through phone calls, emails, or letters using the contact information provided on our website's 'Contact Us' page. Web-link: http://www.jkumar.com/contact-us	Nil	Nil	Not Applicable	Nil	Nil	Not Applicable
Value Chain Partners	Yes. Value Chain Partners can raise their grievances through phone calls, emails, or letters using the contact information provided on our website's 'Contact Us' page. Web-link: http://www.jkumar.com/contact-us	Nil	Nil	Not Applicable	Nil	Nil	Not Applicable
Other (please specify)	-	-	-	-	-	-	-

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

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

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk /opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Corporate Governance	Risk	<ul style="list-style-type: none"> - Loss of Reputation - Incurring or levying of penalties - Satisfaction of Internal & External Stakeholders - Long-term adverse direct or indirect impact - Legal & Financial Risks 	<ul style="list-style-type: none"> - Implementation of a clear leadership structure with defined roles and responsibilities to ensure effective sustainability management. - Ongoing monitoring and adherence to regulatory requirements to mitigate risks associated with non-compliance. - Periodic review and assessment of new regulatory standards to stay updated and address emerging risks promptly. - Revision, upgrading, and regular board review of policies to align with evolving sustainability goals and mitigate associated risks effectively 	Negative
2	Business Ethics	Risk	Any Unethical Behaviour <ul style="list-style-type: none"> - Lack of Integrity - Violations of Policies - Breaches of Contracts/Agreements 	<ul style="list-style-type: none"> - Upholding strong ethical practices for sustainable growth and stakeholder satisfaction. - Combats fraud and corruption with its anti-bribery policy extended to all stakeholders. - Comprehensive Code of Conduct guides Company's actions and decisions, ensuring adherence to values and principles. - Compliance with set agreements/norms through rigorous policies, trainings, audits, and assessments. - Promotes ethical behavior with a whistleblower mechanism for reporting violations without fear of reprisal 	Negative

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk /opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
3	Data security, privacy, and cyber-security	Risk	<ul style="list-style-type: none"> - Cyber Threat - Confidential data leakage via USB drives/flash drivers, etc. - Data Integrity (including Passwords Management) 	<ul style="list-style-type: none"> - Implementation of Data privacy and cyber security policy - Guidance for adoption of strong passwords - Use of Licensed Software - Complete access & control by IT personnel 	Negative
4	Biodiversity Protection	Risk	<ul style="list-style-type: none"> - Biodiversity protection and conservation - Negative impacts on local ecosystem 	<ul style="list-style-type: none"> - Developed wind barricading for batching plants and Hot Mix Plants using green garden net and tree plantation - Obtaining required Environmental clearances from relevant authorities - Monitoring ecological impacts before and development 	Negative
5	Water, waste & hazardous material management	Risk/ Opportunity	<p>Risk-</p> <ul style="list-style-type: none"> - Improper discharge of Water - Unaccountable water consumption - Improper discharge of hazardous or construction waste - Adverse actions for non-compliance in case of waste disposal <p>Opportunity-</p> <ul style="list-style-type: none"> - Adapt 3 R concept of reduce, reuse and recycle - Reduction in waste generation - Waste disposal through Government certified scrap dealers 	<ul style="list-style-type: none"> - Adaption of integrated waste management plan - Color coded dustbins at workshop areas to collect hazardous waste - Filtration Mechanism at certain sites for water reuse - Utilization of Sprinkler systems to manage water usage efficiently 	Negative/Positive
6	Sustainable supply chain	Risk/ Opportunity	<p>Risk</p> <ul style="list-style-type: none"> - Reputational Risk in case of human rights violation by vendors - Due diligence of vendors <p>Opportunity</p> <ul style="list-style-type: none"> - Stand out among the peers by effectively to develop trust among stakeholders 	<ul style="list-style-type: none"> - Generated norms that requires vendors to comply with Environment, health & safety, human rights and governance parameters - Vendor Evaluation before proceeding with on-boarding process 	Negative/Positive

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk /opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
7	Labour Standards	Risk	<ul style="list-style-type: none"> - Unethical labor practices resulting in fines/ penalties/imprisonment - Reputation risk 	<ul style="list-style-type: none"> - Adherence to legislative regulations and human rights parameters - Conducting awareness sessions and trainings on Rights & Duties 	Negative
8	Anti-Corruption & Anti-Bribery	Risk	<ul style="list-style-type: none"> - Instances of bribery and corruption activities 	<ul style="list-style-type: none"> - Developed and implemented Anti-Bribery & Anti-Corruption Policy - Adoption of Whistle Blower Mechanism 	Negative
9	Occupational Health & Safety	Risk	<ul style="list-style-type: none"> - Loss of Human Life - Minor/Major Injuries - Productivity Loss - Malfunction of machinery 	<ul style="list-style-type: none"> - Incorporate Hazard Identification and Risk Assessment (HIRA) - Maintain Master Risk Register - Job Safety Analysis - Health & Safety Trainings 	Negative
10	Skilled Manpower	Opportunity	<ul style="list-style-type: none"> - Provides solutions on how to execute complex projects effectively and maximize productivity 	Not Applicable	Positive
11	Social Engagement & Impact	Opportunity	<ul style="list-style-type: none"> - Frequent engagement with the local community by providing positive outlook to its operations through CSR initiatives 	Not Applicable	Positive
12	Brand Management	Opportunity	<ul style="list-style-type: none"> - Building a strong reputation to distinguish among competitors - Positive appearances on Social Media platforms - Favorable Client Experience & Satisfaction 	Not Applicable	Positive
13	Energy Management	Opportunity	<ul style="list-style-type: none"> - Adoption of effective energy management practices like use of sensor lights, installation of LEDs, etc. and looks forward to achieve a reduction in energy consumption 	Not Applicable	Positive
14	New Technologies	Opportunity	<ul style="list-style-type: none"> - Incorporating machineries like Anti-smog guns, lithium-ion batteries, etc. to reduce emissions 	Not Applicable	Positive

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

[illegible]

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

Below are the list of certifications obtained by the Company:

- ISO 9001: 2015 Quality Management System
- ISO 14001: 2015 Environmental Management System
- ISO 45001:2018 Occupational Health & Safety Management System
- LEED Certificate (Leadership in Energy and Environmental Design)- by IGBC & USGBC
- Certification received from JSW Cement on adoption of Sustainable Construction Practices
- Registration Certificate received from City and Industrial Development Corporation of Maharashtra Limited (CIDCO)
- Registration Certificate received from Public Works Department (PWD)
- Registration Certificate received from Brihanmumbai Municipal Corporation (BMC)

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

The Company is committed to adopting advanced technologies to reduce emissions and enhance environmental sustainability. Additionally, it is actively developing employee engagement plans to foster a culture of involvement and empowerment within our organization.

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

The Company have made progress in achieving its set targets, it acknowledges that there's still room for improvement. Moving forward, the Company will remain dedicated to identifying and implementing measures that align with our goals and drive more specific ESG practices. Its commitment to sustainability remains unwavering, and will continue striving for excellence in all aspects of our operations

Governance, leadership and oversight

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

J Kumar Infraprojects Limited was founded in 1999 and has emerged as a leading player in the construction industry, specializing in Metro Lines, Bridges & Flyovers, Tunnels, etc. Our mission is to deliver high-quality infrastructure solutions while upholding the highest standards of environmental and social responsibility.

In line with our commitment to sustainability, we have developed a comprehensive vision and strategy for managing our environmental and social impacts across the short-term, medium-term, and long-term horizons. Our strategic priorities include reducing emissions, promoting employee participation activities, enhancing community engagement, etc., reflecting our dedication to creating positive impacts beyond our core business activities.

We have achieved significant milestones in our sustainability journey. We have strived to adopt better technologies, such as Lithium-ion Batteries in Locomotives, Anti-smog Guns, etc., as steps towards lowering emissions and improving environmental performance. Additionally, our focus on employee engagement plans has strengthened our workforce and fostered a culture of sustainability within our organization.

We have made progress in achieving our set targets, and recognized the need for continuous improvement. Moving forward, we remain committed to identifying and implementing measures that align with our sustainability goals and drive positive change in our operations and communities. Our outlook for the future is optimistic, albeit recognizing the challenges ahead, and we are confident in our ability to navigate these challenges with resilience and determination.

J Kumar Infraprojects Limited remains steadfast in its strategic approach to sustainability, guided by our vision of building a better, more sustainable future for all stakeholders. We look forward to continuing our journey towards excellence in sustainability and making meaningful contributions to the communities we serve.

8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies). The Managing Director(s) and the Board are the highest authority responsible for overseeing sustainability issues and implementing Business Responsibility policies.

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

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	The Board of Directors and their respective managing committees approve all statutory policies. These policies undergo periodic evaluations based on specified frequencies or as needed. However, Annual reviews are mandatorily conducted during board meetings to assess policy performance and provide guidance for potential modifications or improvements.																	
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	The Company has established procedures to ensure compliance with all pertinent regulations.																	
	P1	P2	P3	P4	P5	P6	P7	P8	P9									
11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency	No. The quality, safety, health, and environmental policies undergo internal audits conducted by various Heads of Departments (HODs), the Board, and other committees. Internal audit mechanisms are utilized to regularly evaluate the efficacy of other policies.																	
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									
The entity does not consider the Principles material to its business (Yes/No)																		
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)																		
The entity does not have the financial or/human and technical resources available for the task (Yes/No)																		
It is planned to be done in the next financial year (Yes/No)																		
Any other reason (please specify)																		

Not Applicable

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

PRINCIPLE 1- Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.**ESSENTIAL INDICATORS****1. Percentage coverage by training and awareness programmes on any of the principles during the financial year:**

Segment	Total number of training and awareness 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	1	The Company organized a familiarization program for its Board of Directors (BODs) and Key Management Personnel (KMPs). The program covered initiatives related to safety, quality, corporate governance practices, targets, strategies, and various regulatory updates.	100%
Key Managerial Personnel	1		100%
Employees other than BOD and KMPs	171	Employees underwent training covering health and safety practices, fire drills, quality management systems, HR inductions, accounting systems, and more	40.50%
Workers	0	Not Applicable	0%

The Company does not have any workers directly employed on its payroll; the workers at the site are employed by its contractors. However, these workers undergoes extensive training that includes health and safety, equipment operation, tool and material handling, behavior-based safety, first aid, and work at heights to ensure a safe and effective working environment.

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

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

	Non-Monetary				
	NGRBC Principle	Name of regulatory/ enforcement agencies/judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)	Has an appeal been preferred? (Yes/No)
Imprisonment	Nil	Nil	Nil	Nil	Nil
Punishment	Nil	Nil	Nil	Nil	Nil

Fines, penalties, imprisonment or punishment etc. was not imposed on the entity or its management during the FY

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
Not Applicable	Not Applicable

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

The Company staunchly upholds the highest standards of integrity and transparency in all of its transactions and business operations. It is rooted in respect for honesty, dignity and professional conduct.

The Anti-Bribery and Anti-Corruption Policy is founded on six guiding principles aimed at upholding integrity and ethical conduct. These principles commit to:

1. Compliance with various regulations and standards
2. Outlining responsibilities for all stakeholders in business conduct
2. Forbidding engagement in any form of bribery, corruption, or unethical business practices.
3. Setting out controls and systems to prevent, monitor, record, and report issues related to anti-bribery/anti-corruption within and outside the organization
4. Providing training and guidance for employees and stakeholders
5. Promoting a culture of transparency, and integrity

Applicable to all employees and stakeholders, the policy is communicated at on-boarding and through periodic trainings, sensitizing individuals to laws, regulations, and grievance redressal mechanisms.

It supplements other codes of conduct and policies, aligning with applicable laws and statutes (including the Indian Prevention of Corruption Act, 1988), fostering a 'zero-tolerance' stance against bribery and corruption in all its forms; viz - offering or accepting bribes, influencing decisions through payments or gifts, gaining unfair advantages, providing false information, and engaging in other corrupt or unethical practices like kickbacks or embezzlement.

The Anti-Bribery and Anti-Corruption Policy can be assessed at –

https://www.jkumar.com/pdf/policies/JKIL_antiBriberyPolicy.pdf

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

	FY 2023-24	FY 2022-23
Directors		
KMPs		
Employees	-	-
Workers		

During the FY, no disciplinary action has been taken by any law enforcement agency or the charges of bribery/ corruption against any Directors/KMPs/employees/workers

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

	FY 2023-24		FY 2022-23	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	Not Applicable	Nil	Not Applicable
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil	Not Applicable	Nil	Not Applicable

During the FY, no complaints have been received in regards to any instances of conflict of interest for Directors or KMPs

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

During the FY, there have been no cases of corruption or conflicts of interest and no fines/penalties have been levied by any regulatory/ law enforcement agencies or judicial institutions, so no corrective actions were required

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

	FY 2023-24	FY 2022-23
Number of days of accounts payables	44 Days	55 Days

9. Open-ness of business:

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

Parameter	Metrics	FY 2023-24	FY 2022-23
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	0.55%	0.29%
	b. Number of trading houses where purchases are made from	13	16
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	99.59%	98.16%
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	Not Applicable	Not Applicable
	b. Number of dealers / distributors to whom sales are made	Not Applicable	Not Applicable
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	Not Applicable	Not Applicable
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	Nil	Nil
	b. Sales (Sales to related parties / Total Sales)	Nil	Nil
	c. Loans & advances (Loans & advances given to related parties / Total Loans & advances)	Nil	Nil
	d. Investments (Investments in related parties / Total investments made)	Nil	Nil

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
16	In its commitment to a sustainable future, the Company conducts thorough awareness and regular training programs for its value chain partners, which include contractors and contract workers. These programs utilize diverse formats such as pep talks, morning meetings, and classroom sessions, covering a range of topics including human rights, Environmental Health and Safety (EHS), waste and environmental management, ethics, corporate governance, and operational areas. The Value Chain Partners (Contractors/ Contract Workers) are primarily trained on occupational hazards, overall health and safety practices, and the importance of Personal Protective Equipment (PPE) kits	22.77%

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

Yes. JKIL has established procedures to prevent/manage conflicts of interest among board members, aligning with their terms of appointment. Directors are obligated to prioritize the Company's interests, ensuring that any personal or business associations do not conflict with Company operations.

This commitment is reinforced through a Code of Conduct for Directors and Senior Management Personnel, emphasizing avoidance and management of conflicts of interest. It requires directors to be prohibited from participating in decisions where conflicts of interest arise and are required to disclose relevant facts to the Board or Executive Chairman for further guidance.

Furthermore, while our Company has not yet experienced any conflicts of interest stemming from directors' engagements with other companies or routine business activities, It is fully prepared to handle such incidents should they occur in the future. Directors are urged to act in the Company's best interests, avoiding personal gain and maintaining objective judgment.

Any conflicts with board members are required to be promptly reported to the Chairperson of the Audit Committee or Chairman of the Board.

The Company's "Code of Conduct for Directors and Senior Management" is accessible at - <http://www.jkumar.com/content/upload/1/policies-and-code-of-conduct/code-of-conduct-for-directors-and-senior-management.pdf>

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

ESSENTIAL INDICATORS

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

	FY 2023-24	FY 2022-23	Details of improvements in environmental and social impacts
R&D	-	-	<p>Yes, to some extent, the Company has invested in using trucks and vehicles that operate on low-emission fuels, such as CNG trucks. A significant measure we've implemented is the use of lithium-ion batteries, which are efficient in storing and releasing electrical energy and do not emit greenhouse gases during use. This aligns with our commitment to addressing the challenges of global warming and high energy demands.</p> <p>Also, it is committed to working towards environmental and social initiatives such as energy efficiency improvement, renewable energy sourcing, sustainable materials, water treatment and recycling, extending CSR coverage, and other social topics</p>

	FY 2023-24	FY 2022-23	Details of improvements in environmental and social impacts
Capex*	-	-	The Company would remain dedicated to integrating more sustainable practices into our operations and exploring opportunities for future investments in environmental and social initiatives

*The Company has made some investments in specific technologies to improve environmental and social impacts, as mentioned above and it is also in the process of providing further capital expenditure (capex) details for future years.

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

Yes. JKIL is committed to giving priority to suppliers offering sustainable and eco-friendly materials for construction and infrastructure development.

During the course of appointing vendors, a systematic procedure is followed. Upon receiving the contract from clients, the technical team conducts thorough checks at the vendor's offices and manufacturing sites. These checks encompass various aspects such as safety norms, sustainable practices, and the vendor's credentials, including their past collaborations and obtained certifications like MORTH, RDSO, and/or ISO. Copies of these certifications are collected and submitted to the clients for review. Once all checks are successfully cleared by the vendor, they are appointed onboard.

In the case of MSME vendors, the Company ensures proper documentation, including MSME certificates, is obtained for record-keeping purposes. This meticulous approach to vendor appointment ensures adherence to safety standards, sustainability practices, and regulatory requirements, contributing to the Company's commitment to responsible and ethical business practices.

The Company also emphasizes on compliance with applicable legal and statutory requirements impacting Environment, Health, and Safety (EHS) for all contractors, suppliers, vendors, service providers, and business partners.

Moreover, the Company focuses on resource conservation, waste elimination, recycling, and reusing materials without compromising safety. Additionally, the Company prioritizes using locally available raw materials and labor for construction activities, further contributing to sustainability efforts by minimizing transport requirement.

By employing these sustainable sourcing practices, the Company is committed to responsible and environmentally conscious development and strives to deliver projects that prioritize ethical practices, sustainability, and environmental protection.

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

Approximately, the Company has 25-30 renowned vendors, including JSW Steel, Ultratech Cement, Tata Steel, JSW Cement, Vikas Cement, etc., which are certified and compliant in social and environmental aspects. Additionally, other vendors undergo sustainable sourcing checks. Based on this, an estimated 40% to 60% of the raw materials are sourced sustainably

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

- Plastics (including packaging) –
Not Applicable
- E-waste-
Not Applicable
- Hazardous waste-
Not Applicable
- Other waste-
Not Applicable

The Waste Management Plan is hosted in the Company's official website at: <http://www.jkumar.com/content/upload/1/policies-and-code-of-conduct/waste-management-policy.pdf>

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

As a construction Company specializing in infrastructure projects such as roads, bridges, flyovers, and highways, it operates within a sector that does not fall under the ambit of Extended Producer Responsibility (EPR) plans. EPR regulations primarily pertain to industries involved in the manufacturing and distribution of products, particularly those that generated significant amounts of plastic waste, e-waste, and batteries. Our focus lies in the construction and development of essential infrastructure, where our activities involve the use of raw materials for construction purposes rather than the production or disposal of consumer goods. While it remains committed

to environmentally responsible practices and adhere to relevant waste management regulations, our operations are distinct from industries covered by EPR guidelines.

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.
Nil	Nil	Nil	Nil	Nil	Nil

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.

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

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

Indicate input material	FY 2023-24	FY 2022-23
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 2023-24			FY 2022-23		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	Nil	Nil	Nil	Nil	Nil	Nil
E-waste	Nil	Nil	Nil	Nil	Nil	Nil
Hazardous waste	Nil	Nil	Nil	Nil	Nil	Nil
Other waste	Nil	Nil	Nil	Nil	Nil	Nil

As a construction Company, it does not typically deal with products and packaging in the traditional sense. Our primary focus is on constructing infrastructure such as roads, bridges, flyovers, and highways. Therefore, we do not have products or packaging to reclaim at the end of their life cycle.

It ensures to implement environmentally responsible construction practices and minimizing waste generation during our construction projects.

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

ESSENTIAL INDICATORS

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

Category	% of employees covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent employees											
Male	7146	0	0%	0	0%	0	0%	7146	100%	0	0%
Female	189	0	0%	0	0%	189	100%	0	0%	0	0%
Total	7335	0	0%	0	0%	189	100%	7146	100%	0	0%
Other than permanent employees											
Male	0	0	0%	0	0%	0	0%	0	0%	0	0%
Female	0	0	0%	0	0%	0	0%	0	0%	0	0%
Total	0	0	0%	0	0%	0	0%	0	0%	0	0%

All employees of the Company are covered under Employee Compensation Act and other provisions, as per the legal requirements of the statutory law.

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

Category	% of workers covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent workers											
Male	7146	0	0%	0	0%	0	0%	7146	100%	0	0%
Female	189	0	0%	0	0%	189	100%	0	0%	0	0%
Total	7335	0	0%	0	0%	189	100%	7146	100%	0	0%
Other than permanent workers											
Male	0	0	0%	0	0%	0	0%	0	0%	0	0%
Female	0	0	0%	0	0%	0	0%	0	0%	0	0%
Total	0	0	0%	0	0%	0	0%	0	0%	0	0%

The Company does not have any workers directly employed on its payroll; the workers at the site are employed by its contractors and therefore the mentioned benefits are not applicable to them.

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

	FY 2023-24	FY 2022-23
Cost incurred on wellbeing measures as a % of total revenue of the Company	0.16%	0.15%

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

Benefits	FY 2023-24			FY 2022-23		
	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%	0%	Yes	100%	0%	Yes
Gratuity	100%	0%	Yes	100%	0%	Yes
ESI	100%	0%	Yes	100%	0%	Yes
Others-Please Specify	-	-	-	-	-	-

The Company has hired contractors who employ workers on site. Since these non-permanent workers are not on the Company's payroll, they are not entitled to the listed benefits.

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 Company is committed to ensuring accessibility for all employees, including differently-abled individuals, in accordance with the requirements of the Rights of Persons with Disabilities Act, 2016.

To facilitate this, the offices are equipped with essential amenities such as lifts, ramps, handrails in staircase, clear signage and accessible restrooms.

Its commitment to inclusivity extends beyond physical infrastructure to encompass training programs and awareness initiatives to foster a supportive and inclusive work environment for all employees. By prioritizing accessibility, it strive to create a workplace where every individual can contribute and thrive.

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

The Company is steadfast in its commitment to fostering an environment free from discrimination and bias. It ensures fair treatment and equal opportunities for all employees, job applicants, and workers, regardless of race, gender, religion, disability, age, sexual orientation, or any other characteristic. It firmly believes in providing every individual with the chance to reach their full potential and contribute to the success of the Company. Its hiring, training, promotion, and compensation processes are based solely on merit, qualifications, and job-related performance, rejecting any consideration of non-job-related attributes. Upholding these values is not only a moral imperative but also a legal obligation that we diligently adhere to. The Company's Equal Opportunity Policy further underscore our commitment to equality and non-discrimination. In all its endeavors, it strives to create a workplace where diversity is celebrated, and every individual is treated with dignity and respect.

The Equal Opportunity Policy can be accessed at: <http://www.jkumar.com/content/upload/1/policies-and-code-of-conduct/equal-opportunity-policy.pdf>

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

Gender	Permanent employees		Permanent workers	
	Return to Work rate	Retention rate	Return to Work rate	Retention rate
Male	100%	100%	-	-
Female	100%	100%	-	-
Total	100%	100%	-	-

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

	Yes/No (If yes, then give details of the mechanism in brief)
Permanent workers	Yes. The Company's Grievance Redressal Policy is designed to ensure prompt and orderly resolution of complaints or disputes arising in the course of employment. It is committed to providing all employees, including executives, non-executives, and job contract labourers/workers, with a fair and efficient process to present and resolve grievances.
Other than Permanent workers	The employees can raise a complaint based on the concerns pertaining to various aspects such as HRA, food and coupons, hospitality, letters and certificates, reimbursement, leave, overtime, payroll, income tax, human rights issues, among others. Employees are encouraged to address grievances with their supervisors or Lead Business HR at the workplace. If an issue remains unresolved after discussion with the supervisor, employees may submit their grievance through written communication or HR help desk via email: grievancecell@jkumar.com
Permanent employees	Upon receipt of a written grievance, the supervisor has 7 days to provide a written response to the employee, with a copy to the HR department. If additional time is needed for investigation, the supervisor must inform the employee accordingly. If the grievance remains unresolved, it can be escalated to the next level within 10 working days. If the employee is not satisfied with the supervisor's response, they may request a review by the HOD within 3 working days. The HOD has ten working days to provide a written response, which must be discussed with the Lead IR HR department before issuance. If necessary, the grievance can be escalated further within 10 working days.
Other than Permanent employees	Throughout the process, Lead IR HR department ensures timely communication with the concerned employee. The Company is committed to ensuring a fair and transparent grievance management system that upholds the rights and concerns of all employees at JKIL. The Grievance Redressal Policy for the employees is accessible at - http://www.jkumar.com/content/upload/1/policies-and-code-of-conduct/grievance-redressal-policy.pdf

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

Category	FY 2023-24			FY 2022-23		
	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	7335	0	0%	7276	0	0%
Male	7146	0	0%	7076	0	0%
Female	189	0	0%	200	0	0%
Total Permanent workers	0	0	0%	0	0	0%
Male	0	0	0%	0	0	0%
Female	0	0	0%	0	0	0%

8. Details of training given to employees and workers:

Category	FY 2023-24					FY 2022-23				
	Total (A)	On Health and Safety measures		On skills up gradation		Total (D)	On Health and Safety measures		On skills up gradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	7146	7146	100%	7146	100%	7076	7076	100%	7076	100%
Female	189	189	100%	189	100%	200	200	100%	200	100%
Total	7335	7335	100%	7335	100%	7276	7276	100%	7276	100%
Workers										
Male	0	0	0%	0	0%	0	0	0%	0	0%
Female	0	0	0%	0	0%	0	0	0%	0	0%
Total	0	0	0%	0	0%	0	0	0%	0	0%

The Company has hired contractors who employ workers on site, and for these workers a total of 13 training sessions were conducted on health and safety aspects. These sessions aim to mitigate uncertainties at the sites and ensure that the workers operate in a safe environment.

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

Category	FY 2023-24			FY 2022-23		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	7146	7146	100%	7076	7076	100%
Female	189	189	100%	200	200	100%
Total	7335	7335	100%	7276	7276	100%
Workers						
Male	0	0	0%	0	0	0%
Female	0	0	0%	0	0	0%
Total	0	0	0%	0	0	0%

10. Health and safety management system:

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

Yes, the Company is an Integrated Management System Certified Company, adhering to ISO 9001:2015 Quality Management System, ISO 14001:2015 Environment Management System, and ISO 45001:2018 Occupational Health and Safety Management System standards, covering all operations, including construction project sites, and offices. Management systems are aligned with JKIL's vision, philosophy, and HSE (Health, Safety & Environmental) Policy, ensuring systematic execution within the organization, accredited by international certification bodies. Focus on prevention through proactive measures includes training and awareness activities for major hazards, such as machinery operation and driving protocols. Dedicated safety managers oversee HSE policies implementation and identify improvement opportunities, promoting a safe work environment. Compulsory PPE usage and induction/refresher training for new joiners emphasize general H&S aspects, tool kit, and machinery usage.

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

The Company adopts the Hazard Identification and Risk Assessment (HIRA) process wherein the Safety manager and other functional/technical teams work together to identify the hazards associated with the Company activities and evaluate the risks vis-a-vis the control measures in place. This is done for all routine and non-routine activities.

The Procedure for Hazard Identification and Risk Assessment entails a comprehensive approach covering all activities, products, and services within the project, regardless of their routine or non-routine nature. The primary purpose is to identify potential hazards and evaluate associated risks to ensure the implementation of necessary control measures. This responsibility primarily falls on the Project Manager, Site HSE Head, and Department heads.

Hazard Identification and Risk Assessment (HIRA) occur at various stages of the project lifecycle, including at the project's initiation within 60 working days, before initiating any new activity, or when new Occupational Health & Safety (OHS) hazards are identified. The process involves a designated group, comprising the Activity in charge, engineer, safety representative, Supervisor, and worker, who review all activities, including those of subcontractors and visitors. They identify hazards, assess their severity, and determine risk levels by considering implemented controls and legal requirements. The evaluation encompasses an analysis of legislative and regulatory obligations, past incidents of non-compliance, and feedback from audits. Additionally, hazards with significant risk are identified, assessing various factors such as physical, chemical, biological, ergonomic, and behavioral aspects.

Subsequently, control measures are implemented based on a risk hierarchy, which includes elimination, substitution, engineering controls, signage/administrative controls, and personal protective equipment. Periodic reviews and revisions of the HIRA are conducted every quarterly or six months to ensure its adequacy, especially in response to reportable incidents/accidents or changes in laws and requirements.

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

Yes, the Company has robust internal controls and procedures in place to promptly report any work-related hazards as they arise. Moreover, Root Cause Analysis (RCA) is systematically conducted to proactively prevent the recurrence of potentially hazardous incidents. To ensure proactive monitoring and control of incidents, the Company adheres to Risk Control Methodologies & Incident Integration Mechanism. Incident statistics are diligently maintained on-site, facilitating thorough investigations and the implementation of necessary corrective actions.

The Company deploys EHS-conscious workmen at workplaces, empowering them to identify and promptly report any hazards for immediate corrective action. Furthermore, worker representatives actively participate in the Project EHS Committee, contributing to the identification and resolution of work and health-related concerns at the workplace. Monthly EHS Committee meetings provide a platform for workman's representatives to report hazards and discuss mitigation measures. Additionally, the Company has implemented an incident reporting mechanism to address workplace-related injuries and near misses promptly. Near-miss reporting junctions are strategically located at project sites, offering employees a convenient means to report incidents. Workers can also communicate work-related incidents and concerns through suggestion boxes and to their respective line managers.

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

Yes, at the Company's worksites, ensuring a safe and healthy environment is paramount. To achieve this, all individuals working on the projects undergo comprehensive safety training before commencing work. On-site medical facilities, including doctors and first-aid kits, are readily available at each project site office to address any injuries or emergencies promptly.

Additionally, safety drills are conducted quarterly to reinforce safety protocols and preparedness among our workforce. The Company prioritizes the well-being of our employees by organizing health check-ups, medical camps, and blood donation drives at select site locations.

Extensive medical and safety inductions are provided to both permanent and non-permanent employees to instil a culture of safety and ensure the preservation of life and property at the site offices. Furthermore, it maintains tie-ups with hospitals and nursing homes near our project sites to facilitate access to both occupational and non-occupational medical services. Through these measures, the Company is committed to upholding the highest standards of safety and well-being for everyone involved in our projects.

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

Safety Incident/Number	Category*	FY 2023-24	FY 2022-23
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	0	0
Total recordable work-related injuries	Employees	0	0
	Workers	0	0
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

*Including the contractual workforce

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

JKIL is dedicated to fostering a safe and healthy work environment for all its employees and workers, prioritizing ongoing training, learning, and best practices to ensure workplace safety. The Company takes full responsibility for the safety of its workers and employees, integrating health and safety measures into every aspect of its operations.

Measures taken by JKIL to ensure a safe and healthy workplace:

1. **Project-specific EHS Plan:** At the onset of each new project, JKIL develops a project-specific EHS plan that identifies hazardous operations, assesses associated risks, and outlines integrated preventive measures to mitigate these risks. Strong leadership commitment from management underpins the injury-free goal, with management personnel actively participating in EHS meetings, site inspections, and audits to instil a positive safety culture.
2. **Occupational Health and Safety Management System:** JKIL has implemented an Occupational Health and Safety Management System aligned with ISO 45001:2018 standards. Employees receive extensive training to identify, alleviate, and control risks specific to their operations, with health and safety-related training and awareness sessions conducted periodically.
3. **Systematic Risk Management Process:** The Company has established a systematic risk management process to identify and control hazards in projects and units, with internal EHS audits conducted regularly to ensure compliance with health and safety standards. JKIL also covers all employees under accidental policies and the Employee Compensation Act to provide additional protection.
4. **Comprehensive Safety Training:** To create a safe and healthy environment, all workers undergo high-quality safety training before commencing work at project sites. Health and safety protocols are clearly defined, and safety drills are conducted quarterly to reinforce safety practices. On-site medical facilities and first-aid kits are available at project site offices, ensuring prompt medical attention in case of injuries or emergencies.
5. **Wellness Initiatives:** JKIL organizes wellness sessions, including Zumba, yoga, and meditation, to promote work-life balance and employee well-being. These sessions are conducted periodically, engaging both office-based and on-site employees and workers, they are facilitated by trained instructors. They cover various aspects of mental health, workplace safety, productivity, and fitness, etc.
6. **Incident Reporting and Grievance Mechanism:** The Company has established a robust incident reporting mechanism for employees to report workplace-related injuries and near misses. Grievances and queries are addressed promptly through emails, voice calls, and chats, ensuring timely resolutions and enhanced consumer satisfaction.
7. **BOCW Registration:** The Company ensures the registration of all its workers under the Building and Other Construction Workers (BOCW) site, facilitating their access to government-provided safety kits and other relevant medical benefits.
8. **Compliance with Regulations:** JKIL diligently complies with all local and national health and safety regulations, implementing safety policies across all sites and covering all employees and contractors. The Company has a dedicated team responsible for health, safety, and environmental compliance, ensuring adherence to statutory requirements.

With a comprehensive approach to health and safety management, JKIL is committed to achieving its “Zero Accident/Incident Policy” and creating a safe and healthy work environment for its employees. Through ongoing training, rigorous risk management processes, and proactive measures, the Company continues to prioritize the well-being of its workforce and maintain high standards of safety across all operations.

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

	FY 2023-24			FY 2022-23		
	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	Not Applicable	Nil	Nil	Not Applicable
Health & Safety	Nil	Nil	Not Applicable	Nil	Nil	Not Applicable

14. Assessments for the year:

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

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

The Company has established a comprehensive procedure for internal audits concerning Health, Safety, and Environment (HSE) management systems. This procedure ensures that all site and office activities, along with associated hazards, are within the scope of the HSE management system. The purpose of this procedure is to establish a systematic approach to internal audits for HSE management systems. The responsibility for conducting these audits lies with the Site Management Representative (MR), HSE Head, and Corporate MR. The audit process comprises several sub-processes, including audit planning and scheduling, audit preparation, audit performance, audit review, and audit follow-up. During the audit performance phase, trained and qualified auditors conduct audits independently of the work being audited, following a predefined audit plan. Audit findings are documented, classified as Non-conformities (NCRs) or observations (OBS), and submitted to the Site MR for review. Non-conformities are discussed in detail during the closing meeting, and corrective action plans are formulated. The management review meeting, conducted every six months, discusses the results of internal audits, ensuring continual improvement of HSE management systems at both project sites and the corporate level.

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)**

The Company has hired contractors who employ workers on site. Since these workers are not on JKIL's payroll, they are not entitled to the specified benefits. However, the Company extends life insurance coverage to all employees for work-related accidents.

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

The Company prioritize the adherence to statutory requirements throughout our value chain. This includes ensuring that vendors promptly deduct and submit necessary statutory dues, such as PF, GST, etc, on time. We cross-refer GST payments made by vendors through the GST system to ensure compliance at every stage. Additionally, it maintains strict adherence to statutory compliances concerning workers, such as timely wage payments and Provident Fund contributions.

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

	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2023-24	FY 2022-23	FY 2023-24	FY 2022-23
Employees	Nil	Nil	Nil	Nil
Workers	Nil	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 programs to facilitate continued employability and the management of career endings resulting on termination of employment.

5. Details on assessment of value chain partners:

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

The Company collaborates with 25-30 renowned vendors, such as JSW Steel, Ultratech Cement, Tata Steel, JSW Cement, Vikas Cement, among others, all of which are certified and compliant in terms of health and safety regulations. Furthermore, it conducts preliminary safety checks during the vendor on boarding process. The Company is currently planning to implement online/offline vendor evaluations, incorporating clauses regarding health and safety standards and working conditions. This initiative aims to ensure that it can accurately report the percentage of evaluated vendors for the subsequent year.

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.

Not Applicable

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

ESSENTIAL INDICATORS

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

As an EPC (Engineering, Procurement, Construction) Company, it recognizes the importance of stakeholder identification in the success of our projects. The process begins with a comprehensive analysis of its operations to identify key stakeholders, including employees and workers, shareholders & investors, suppliers, contractors, and government entities & regulatory authorities. It also considers the impact of our projects on the local communities where it operates, and strive to engage with them as valuable stakeholders in our communication efforts.

By understanding the needs and concerns of our stakeholders, it can proactively address their expectations, minimize potential risks, and foster long-term relationships that are essential to its success. The stakeholder identification process is an ongoing effort that helps the Company to stay informed, engaged, and responsive to the evolving needs of our stakeholders.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (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 & Investors	No	<ul style="list-style-type: none"> - Announcements & Published Results - Annual General Meetings - Stock Exchanges (SE) Intimations - Emails - Presentations 	Quarterly, Half-yearly, Annually & Event Based	Company's financial & non-financial performance, Conference calls, Expectations & complaints of shareholders/ investors, Market growth, etc.
Contractors	No	<ul style="list-style-type: none"> - Website - Emails - Telephone - Interactive Meetings 	Periodically	Project Deliverables, Follow-ups on desired results, contributing to avoid projects being derailed, etc.

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
Government and Regulatory Bodies	No	<ul style="list-style-type: none"> - Reporting/Filings - Submissions/ Applications 	On Periodical basis as provided under relevant legislations	Policy and Regulatory Matters, Filing of Returns, amendments and approvals, assessments results
Suppliers	Yes	<ul style="list-style-type: none"> - Emails - Meetings - Vendor Checks - Signed Agreements 	Periodically	Timely Payments, Continuity of Orders, on-time deliveries, quality of material, etc.
Employees & Workers	No	<ul style="list-style-type: none"> - Email - Interactive Meetings - Webinar & Training Programmes - Conferences - Newsletter & Reports - One-on-One Interactions - Cultural Activities 	On regular basis	Information about important advances in the Company, Performance review, Benefits structure, career development and growth opportunities, skills upgradation programmes, etc
Communities	Yes	<ul style="list-style-type: none"> - Notice Board - Meets of Community/ local authorities - Campaigns - Website 	Periodically	CSR initiatives, Social impact programmes, Company operations, grievances & complaints management

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 undertakes a materiality assessment to pinpoint its most significant issues. This involves selecting and ranking issues based on their influence on the Company's stakeholders and operations. The identification of the Company's material topics is the result of a thorough process, incorporating data analysis, stakeholder engagement, and a consideration of the wider environmental, social, and governance landscape. The findings of these processes are then presented to the board for review and consideration.

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.

Respective functional heads engage with stakeholders on various topics, providing relevant feedback from these consultations to the board regarding concerns related to economic, environmental, and social topics. These critical topics serve as a compass for crafting strategies, policies, objectives, and goals aimed at tackling the identified challenges.

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

The Company is committed to its CSR initiatives, which include providing donations and other charitable contributions. It actively supports small, regional, and local manufacturers and vendors, particularly those backed by entrepreneurs from underprivileged communities. To ensure responsiveness to all stakeholders, especially the disadvantaged, vulnerable, and marginalized, the Company has established a structured process.

PRINCIPLE 5- Businesses should respect and promote human rights

ESSENTIAL INDICATORS

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

Category	FY 2023-24			FY 2022-23		
	Total (A)	No. of employees/ workers covered (B)	% (B/A)	Total (C)	No. of employees/ workers covered (D)	% (D/C)
Employees						
Permanent	7335	3790	51.67%	7276	3700	50.85%
Other than permanent	0	0	0%	0	0	0%
Total Employees	7335	3790	51.67%	7276	3700	50.85%
Workers						
Permanent	0	0	0%	0	0	0%
Other than permanent	2863	0	0%	0	0	0%
Total Workers	2863	0	0%	0	0	0%

The data for employees encompasses training sessions on JKIL Code of Conduct and POSH (Prevention of Sexual Harassment). The Company employs contractual workers, for whom several sessions were conducted on human rights aspects like minimum wages, child labor, and forced labor as a part of inductions and other daily/weekly/quarterly trainings.

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

Category	FY 2023-24					FY 2022-23				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent										
Male	7146	0	0%	7146	100%	7076	0	0%	7076	100%
Female	189	0	0%	189	100%	200	0	0%	200	100%
Other than permanent										
Male	0	0	0%	0	0%	0	0	0%	0	0%
Female	0	0	0%	0	0%	0	0	0%	0	0%
Workers										
Permanent										
Male	0	0	0%	0	0%	0	0	0%	0	0%
Female	0	0	0%	0	0%	0	0	0%	0	0%
Other than permanent										
Male	0	0	0%	0	100%	0	0	0%	0	0%
Female	0	0	0%	0	0%	0	0	0%	0	0%

3. Details of remuneration/salary/wages

a. Median remuneration / wages

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	4	300 Lakhs	1	40.29 Lakhs
Key Managerial Personnel				
Employees other than BoD and KMP	7335	3.12 Lakhs	189	3.29 Lakhs
Workers	0	0	0	0

*The Independent Directors do not receive any salary or commission apart from sitting fees, as disclosed in the corporate governance report included in the integrated annual report.

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

	FY 2023-24	FY 2022-23
Gross wages paid to females as % of total wages	2.13%	0.22%

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

Yes. To oversee the human rights-related matters, our HR-HOD and Lead Business HR Head serve as focal points, reinforcing our dedication to upholding these principles.

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

The Company prioritize human rights within our operations and remain vigilant about potential challenges that may undermine our efforts to foster a safe and discrimination-free workplace. As part of its unwavering commitment to providing ongoing value to all stakeholders and maintaining the highest standards of integrity, honesty, and ethical conduct, it has established robust policies including a Grievance Redressal Policy, Whistle-Blower Policy, and Anti-Sexual Harassment Policy. These policies provide stakeholders with avenues to report instances of unethical behavior, fraud, or violations of Company's code of conduct, which could adversely impact our operations, financial performance, or reputation.

The Company maintains a zero-tolerance approach towards all forms of slavery, forced labor, child labor, human trafficking, and any type of physical, sexual, psychological, or verbal abuse.

Project Managers/ Heads through Admin in co-ordination with HR Department, will work to resolve any human rights grievances as and when received.

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

Category	FY 2023-24			FY 2022-23		
	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	Not Applicable	Nil	Nil	Not Applicable
Discrimination at workplace	Nil	Nil	Not Applicable	Nil	Nil	Not Applicable
Child Labour	Nil	Nil	Not Applicable	Nil	Nil	Not Applicable
Forced Labour/ Involuntary Labour	Nil	Nil	Not Applicable	Nil	Nil	Not Applicable
Wages	Nil	Nil	Not Applicable	Nil	Nil	Not Applicable
Other human rights related issues	Nil	Nil	Not Applicable	Nil	Nil	Not Applicable

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

	FY 2023-24	FY 2022-23
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. Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases.

The Company remains steadfast in its commitment to fostering a workplace free from discrimination and harassment, ensuring every employee's safety and well-being. To uphold this principle, the Company has implemented practices aimed at preventing all forms of sexual harassment, including physical, verbal, or psychological, and treats all employees with dignity and respect. In compliance with the Sexual Harassment of Women at Workplace (Prevention, Prohibition, and Redressal) Act, 2013, the Company has established a comprehensive policy addressing the prevention, prohibition, and redressal of sexual harassment for women in the workplace.

This policy applies to all employees/workers, integrated into their service conditions. It establishes a framework where internal stakeholder consultations identify and address sexual harassment concerns promptly. The Company has also constituted Internal Complaints Committee to redress the complaints received regarding sexual harassment. This Committee oversees the enforcement of the policy, ensuring fair investigations and appropriate disciplinary actions in line with legal requirements. The committee, chaired by a senior woman employee and including members with expertise in social work or law, maintains confidentiality and conducts thorough inquiries into reported incidents, providing a safe and supportive environment for complainants. The Committee also prepares an annual report detailing the number of cases filed, their disposal, and compliance with relevant laws, submitted to the Presiding Officer and included in the Company's Annual Report.

Additionally, the Company has installed suggestion boxes at each project site and office premises to provide an anonymous channel for employees to raise any complaints or concerns. Furthermore, the Code of Conduct for employees, senior management, and Board members outlines the expected standards of behavior and professional conduct, underscoring the Company's commitment to maintaining a positive work environment.

The Code on Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) is accessible at <http://www.jkumar.com/content/upload/1/policies-and-code-of-conduct/sexual-harassment-policy.pdf>

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

Yes. Human rights requirements form part of our business agreements/contracts.

10. Assessments for the year:

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

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

No such risks/concerns were identified during the assessments.

LEADERSHIP INDICATORS

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

Since there were no complaints received on human rights aspects, none of the business process was modified during the FY.

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

Every employee is required to adhere to the Company's established code of conduct, which encompasses various human rights concerns, including anti-bribery and anti-corruption laws. It diligently implement preventive and mitigation measures outlined in the code and continually assess their effectiveness. Additionally, the Company conducts regular training programs to raise awareness of human rights issues among employees and workers.

As of now, due diligence focused on human rights issues have not been conducted. However, the Company is committed to implementing such measures in the coming years. This will enable it to identify and evaluate potential impacts of our operations on human rights before initiating any new activities or business connections, as well as whenever operational adjustments are made.

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

Yes, the Company is dedicated to fostering an environment of equal opportunities and embracing diversity in our workplace. Its commitment extends to ensuring accessibility for all individuals, including those with disabilities. At offices, it has implemented various accessibility features such as ramps at entrance, elevators, and other accommodations to facilitate visits by individuals with disabilities.

4. Details on assessment of value chain partners:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Sexual Harassment	-
Discrimination at workplace	-
Child Labour	-
Forced Labour/Involuntary Labour	-
Wages	-
Others – please specify	-

The Company collaborates with 25-30 renowned vendors, such as JSW Steel, Ultratech Cement, Tata Steel, JSW Cement, Vikas Cement, among others, all of which are certified and compliant in terms of human rights regulations. Furthermore, it conducts preliminary safety checks during the vendor on boarding process. It is currently planning to implement online/offline vendor evaluations, incorporating clauses regarding human rights. This initiative aims to ensure that it can accurately report the percentage of evaluated vendors for the subsequent year.

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

Not Applicable

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

ESSENTIAL INDICATORS

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

Parameter	FY 2023-24	FY 2022-23
From renewable sources		
Total electricity consumption (A)	-	-
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	-	-
Total energy consumed from renewable sources (A+B+C)	-	-
From non-renewable sources		
Total electricity consumption (D) – in Gigajoules	59100	47100
Total fuel consumption (E) – in Gigajoules	566800	595600
Energy consumption through other sources (F)	-	-
Total energy consumed from non-renewable sources (D+E+F) – in Gigajoules	625900	642700
Total energy consumed (A+B+C+D+E+F) – in Gigajoules	625900	642700
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations) – Gigajoules per crore rupees	128.28	152.91
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)*	2593.81	3091.83
Energy intensity in terms of physical output – Gigajoules per Kilometer (KM) constructed	24953	48462
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

*The revenue from operations has been recalibrated using the latest PPP conversion factor published by the World Bank for India in 2022, which stands at 20.22.

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 Company has not undertaken any independent assessment/assurance of the environmental data.

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.

The Performance, Achieve and Trade (PAT) Scheme is not applicable to the Company.

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

Parameter	FY 2023-24	FY 2022-23
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	-	-
(iii) Third party water	64,22,68	62,40,28
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres) (I + ii + iii + iv + v)	64,22,68	62,40,28
Total volume of water consumption (in kilolitres)	64,22,68	62,40,28
Water intensity per rupee of turnover (Total water consumption / Revenue from operations) – Kilolitres per crore rupees	131.63	148.47

Parameter	FY 2023-24	FY 2022-23
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)*	2661.64	3002.00
Water intensity in terms of physical output – Kilolitres per Kilometer (KM) constructed	25606	47054
Water intensity (optional) – the relevant metric may be selected by the entity	-	-

*The revenue from operations has been recalibrated using the latest PPP conversion factor published by the World Bank for India in 2022, which stands at 20.22.

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 Company has not undertaken any independent assessment/assurance of the environmental data.

4. Provide the following details related to water discharged:

Parameter	FY 2023-24	FY 2022-23
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(ii) To Groundwater		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iii) To Seawater		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iv) Sent to third-parties		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(v) Others*		
- No treatment	64,22,68	62,40,28
- With treatment – please specify level of treatment	-	-
Total water discharged (in kilolitres)	64,22,68	62,40,28

*The water discharged from the construction site is absorbed by the land, while the water from the office is directed to the local sewer.

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 Company has not undertaken any independent assessment/assurance of the environmental data.

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

The above concept of zero liquid discharge may not directly apply to our operations, the Company is actively engaged in water conservation efforts through various initiatives. These include the installation of water tap sensors in washrooms to regulate usage, employing drippers for watering plants to minimize water wastage, and implementing filtration mechanisms at select locations to facilitate water reuse. These steps underscore our commitment to responsible resource management and sustainability practices.

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

Parameter	Please specify unit	FY 2023-24	FY 2022-23
Nox	Mg/m3	8 – 13	12 – 44
Sox	Mg/m3	5 – 10	3 – 22
Particulate matter (PM) – includes PM10 & PM2.5	Mg/m3	12 – 68	10 – 61
Particulate matter (PM) – includes PM10 & PM2.5 (Based on the consumption of Diesel & Petrol in J. Kumar House)	MT	25.86	
Persistent organic pollutants (POP)	-	-	-
Volatile organic compounds (VOC)	-	-	-
Hazardous air pollutants (HAP)	-	-	-
Others –	Mg/m3	0.53 – 0.89	-
Carbon Monoxide (CO) Ozone	Ug/m3	<20	-

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 Company consistently collaborates with government-accredited third-party agencies to monitor air emissions from its sites, aligning with local pollution control regulations. This commitment extends to ongoing monitoring and the implementation of environmental control measures and cutting-edge technology to reduce air emissions.

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

Parameter	Unit	FY 2023-24	FY 2022-23
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	-	-
Total Scope 2 emissions	Metric tonnes of CO ₂ equivalent		
From Electricity		11761	9361
From Fuel:		39254	41244.78
CO ₂		39252	41244.23
CH ₄		0.721	0.749
N ₂ O		1.671	1.801
Total Scope 1 and Scope 2 emissions per rupee of turnover		10.46	12.04
(Total Scope 1 and Scope 2 GHG emissions / Revenue from operations) – Metric Tonnes per crore rupees			
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)		211.41	243.45
Total Scope 1 and Scope 2 emission intensity in terms of physical output - Metric Tonnes per Kilometer (KM) constructed		2034	3816
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity		-	-

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

The Company has not undertaken any independent assessment/assurance of the environmental data.

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

At JKIL, we are deeply committed to reducing greenhouse gas (GHG) emissions and mitigating our environmental impact. Through a series of innovative initiatives and sustainable practices, we continuously strive to uphold our environmental responsibilities. Here are some of the measures we have implemented to reduce GHG emissions:

1. Utilization of LED Lights: We have transitioned to LED lights to certain extent, throughout our operations to conserve energy and reduce carbon emissions.
2. Fly Ash Utilization: By incorporating fly ash as a substitute in cement, we not only reduce CO2 emissions but also enhance concrete performance, contributing to a more sustainable construction process.
3. Ground Granulated Blast Furnace Slag (GGBS) Usage: Our use of GGBS significantly decreases the environmental impact of our projects by reducing CO2 emissions associated with concrete production while conserving natural resources.
4. Lithium-Ion Batteries: We have adopted lithium-ion batteries, which generate fewer emissions compared to conventional battery technologies, further reducing our carbon footprint.
5. Transitioning from Diesel Generators to Grid Electricity: We are actively shifting from diesel generators to grid electricity, a cleaner energy source, to power our operations and minimize emissions.
6. Cold Central Plant Recycling Technology: In select projects, we have deployed Cold Central Plant Recycling technology to recycle materials from existing roads, reducing the need for new raw materials and lowering emissions associated with construction.
7. Reuse of Plastic in construction: Using recycled plastic in construction, particularly through geo-textiles, helps cut greenhouse gas emissions by diverting plastic from landfills, offering cost-effective solutions for soil stabilization and erosion control.
8. Use of R-410A Refrigerant Gas: Our air conditioning systems utilize R-410A refrigerant gas, which has a lower environmental impact compared to traditional refrigerants, contributing to improved indoor air quality.
9. Light Sensors: Implementing light sensors in washrooms is a proactive approach for energy conservation and GHG emission reduction by adjusting lighting based on occupancy, curbing unnecessary energy usage.
10. Indoor Plantation: We promote greenery by planting indoor plants in our offices and surrounding areas, enhancing air quality and fostering a healthier work environment.
11. Other Measures: In addition to the above measures for reducing GHG emissions, our other efforts include replacing low energy efficient equipment with high energy efficient alternatives, optimizing energy consumption in office buildings, utilizing digitization to enhance monitoring and reduce losses, and fostering awareness about energy conservation and GHG reduction initiatives

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

Parameter	FY 2023-24	FY 2022-23
Total Waste generated (in metric tonnes)		
Plastic waste (A)	35.5	-
E-waste (B)	-	-
Bio-medical waste(C)	-	-
Construction and demolition waste (D)	Refer Note 1	-
Battery waste (E)	-	-
Radioactive waste (F)	-	-
Other Hazardous waste. Please specify, if any. (G)	Refer Note 1	-
Other Non-hazardous waste generated (H). Please specify, if any.(Break-up by composition i.e. by materials relevant to the sector)	-	-
Other Waste:		
Paper (Kgs)	386.9	
Cardboard (Kgs)	198.9	-
Oil Cans (Kgs)	82.5	-
Canteen Waste (Kgs)	20	-
Total (A+B + C + D + E + F + G + H)	723.80	-
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations) – Kilograms per crore rupees	0.15	-

Parameter	FY 2023-24	FY 2022-23
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	3	-
Waste intensity in terms of physical output - Kilograms per Kilometer (KM) constructed	29	-
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	Refer Note 2	-
(ii) Re-used	-	-
(iii) Other recovery operations	-	-
Total	-	-
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	-	-
(ii) Landfilling	Refer Note 3	-
(iii) Other disposal operations	-	-
Total	-	-

Note 1 - The construction waste generated from excavating land at the site is typically managed in the following manner: Initially, the waste is stored in designated areas on-site until collection. An authorized third-party agency arranges regular waste collection, usually every one to two days.

For waste oil, dealers refine the oil and reuse it to a certain extent to prevent steel from rusting.

Additionally, 90% of steel waste is sent to certified scrap dealers, while smaller steel particles may become embedded in the soil on-site. As for concrete waste, when the cement-sand mixture is washed, the cementitious material and sand are typically reclaimed and reused.

The Company is in the process of incorporating a mechanism to record the quantity of waste generated at sites in order to align with the reporting requirements.

Note 2 - The waste generated, including paper, cardboard, oil cans, and plastic, is sent to a third-party dealer for recycling purposes.

Note 3 - The construction waste generated from excavating land at the site is sent to an authorized third-party agency, which repurposes the waste for landfilling.

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 Company has not undertaken any independent assessment/assurance of the environmental data

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.

JKIL is committed to implementing effective waste management practices to minimize environmental impact and ensure compliance with regulatory requirements. Through a comprehensive waste management policy and strategic initiatives, JKIL aims to reduce waste generation, promote recycling and reuse, and responsibly dispose of hazardous materials.

Waste Management Practices:

- 1. Collection, Segregation, and Disposal:** Construction waste is systematically collected, segregated, and disposed of through authorized third-party agencies. This includes day-to-day Construction and Demolition (CND) waste, which is transported to third-party agencies for landfilling.
- 2. Water Management:** Filtration mechanisms are installed in certain locations, such as Dwarka, to facilitate water reuse.
- 3. Waste Management Policy:** JKIL has a comprehensive waste management policy to ensure compliance with legislative requirements and promote waste minimization, repair, reuse, and recycling. The policy outlines clear roles and responsibilities, environmental awareness initiatives, and adherence to waste management regulations.
- 4. Hazardous Waste Handling:** Hazardous waste generated during operations is carefully identified, segregated, and stored according to regulatory requirements. Separate collection and storage facilities are maintained, and disposal is carried out through authorized vendors in compliance with Central and State Pollution Control Board regulations.

- 5. Training and Awareness Programs:** JKIL conducts regular training and awareness programs on waste minimization and management techniques for employees and workers responsible for waste management. This includes emergency response training and the provision of firefighting arrangements, spill kits, and drip trays for safe handling and storage of waste materials.
- 6. 3R Concept Implementation:** JKIL follows the basic principle of segregation of waste at the source and adopts the 3R concept of “reduce, reuse, and recycle” to minimize waste generation and diversion from landfills.
- 7. Zero Waste-to-Landfill Commitment:** The strategic intent of JKIL is to reduce waste generation at the source level and divert waste from disposal through reuse and recycling initiatives. All sites are working towards achieving the Company’s commitment to zero waste-to-landfill.

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

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

None of the sites/offices of the Company fall 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:

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
Nil	Nil	Nil	Nil	Nil	Nil

During the FY, no environmental impact assessment has been undertaken by the Company.

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, and Environment protection act and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format:

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

Yes. The Company is in compliance with the applicable environmental law/ regulations/guidelines in India

LEADERSHIP INDICATORS

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

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

(i) Name of the area

(ii) Nature of operations

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

Parameter	FY 2023-24	FY 2022-23
Water withdrawal by source (in kilolitres)		
(i) Surface water	Nil	Nil
(ii) Groundwater	Nil	Nil
(iii) Third party water	Nil	Nil
(iv) Seawater / desalinated water	Nil	Nil
(v) Others	Nil	Nil
Total volume of water withdrawal (in kilolitres)	Nil	Nil
Total volume of water consumption (in kilolitres)	Nil	Nil
Water intensity per rupee of turnover (Water consumed / turnover)	Nil	Nil
Water intensity (optional) – the relevant metric may be selected by the entity	-	-
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water		
- No treatment	Nil	Nil
- With treatment – please specify level of treatment	Nil	Nil
(ii) Into Groundwater		
- No treatment	Nil	Nil
- With treatment – please specify level of treatment	Nil	Nil
(iii) Into Seawater		
- No treatment	Nil	Nil
- With treatment – please specify level of treatment	Nil	Nil
(iv) Sent to third-parties		
- No treatment	Nil	Nil
- With treatment – please specify level of treatment	Nil	Nil
(v) Others		
- No treatment	Nil	Nil
- With treatment – please specify level of treatment	Nil	Nil
Total water discharged (in kilolitres)	Nil	Nil

None of the sites/offices of the Company fall in/around water stress areas.

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.

Not Applicable

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

Parameter	Unit	FY 2023-24	FY 2022-23
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	139	92
Total Scope 3 emissions per rupee of turnover		139	92
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity		-	-

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

The Company has not undertaken any independent assessment/assurance of the environmental data.

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

Not Applicable

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:

S. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Lithium-ion batteries	Unlike fossil fuels, lithium batteries do not emit greenhouse gases during use, making them a more environmentally friendly option. Additionally, lithium-ion batteries are less toxic as they lack materials like cobalt, nickel, and manganese. Recognizing these advantages, JKIL has recently acquired approximately 3 lithium-ion batteries for use in locomotives at select construction projects in Delhi.	Reduced emissions to a significant extent and lowered the toxicity traditionally associated with conventional batteries
2	Anti-Smog Machine	At JKIL's construction sites in Dwarka and Mumbai, the implementation of almost 15-20 Anti-Smog Guns marks a significant step towards mitigating air pollution and improving air quality. These innovative devices are instrumental in preventing the deterioration of air quality by suppressing dust and particulate matter.	Improved the air quality at the sites & nearby location and reduced Air Quality Index (AQI)

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

As a construction Company, safety is a top priority, especially during emergencies. Each department has a well-defined evacuation plan in place to ensure the swift and orderly evacuation of employees and workers in case of any emergency. We have strategically placed fire extinguishers at various locations on our sites and in our offices for immediate response to fire emergencies.

Additionally, we conduct regular safety trainings for all employees and workers to equip them with the necessary knowledge and skills to handle emergencies effectively. At our project sites, we have implemented comprehensive disaster management and Emergency Preparedness Plans (EPPs) to address various scenarios, including natural disasters like flooding, major fires, and health crises.

Key locations are equipped with emergency equipment, first aid kits, medical treatment facilities, and designated assembly points for employees and workers. We conduct periodic mock drills to test the effectiveness of our emergency plans and ensure that everyone is familiar with the emergency procedures.

Furthermore, we regularly provide relevant training and capacity-building programs to enhance the preparedness of our workforce. Our disaster management and emergency preparedness plans are communicated to all stakeholders to ensure transparency and collaboration in emergency situations.

We have also established a procedure for emergency preparedness at our sites. This procedure outlines the identification and preparation for potential emergency situations and their mitigation. Project managers and site HSE heads are responsible for implementing this procedure, which includes formulating project-specific Emergency Preparedness and Response Plans, conducting regular drills, and seeking external help if needed.

JKIL's comprehensive approach to disaster management underscores our unwavering commitment to the safety and well-being of all individuals involved in our operations.

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?

No significant adverse impact to the environment from the value chain partners was observed in the FY.

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

The Company collaborates with 25-30 renowned vendors, such as JSW Steel, Ultratech Cement, Tata Steel, JSW Cement, Vikas Cement, among others, all of which are certified and compliant in terms of environmental regulations. Furthermore, we conduct preliminary safety checks during the vendor onboarding process. We are currently planning to implement online/offline vendor evaluations, incorporating clauses regarding environmental aspects. This initiative aims to ensure that we can accurately report the percentage of evaluated vendors for the subsequent year.

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

ESSENTIAL INDICATORS

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

The Managing Director of the Company, Dr. Nalin J. Gupta, is a member of: Construction Federation of India (New Delhi) since March 2024.

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	Construction Federation of India	National

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

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

No such matter related to anti-competitive conduct by the entity is reported

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
Nil	Nil	Nil	Nil	Nil	Nil

PRINCIPLE 8- Businesses should promote inclusive growth and equitable development**ESSENTIAL INDICATORS****1. Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current financial year.**

Name and brief details of project	SIA Notification No	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
Nil	Nil	Nil	Nil	Nil	Nil

The above is "Not Applicable" to us as we are into construction business.

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)
Nil	Nil	Nil	Nil	Nil	Nil	Nil

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

The Company views the communities around its sites as partners in development and engages with them on an ongoing basis. Communities have access to a grievance redressal mechanism for addressing any issues or complaints they may have.

A Grievance Redressal Procedure is in place for all stakeholders, including the community, with a broad definition of grievances covering discontent, complaints, and dissatisfaction. As per the procedure-

- Grievances can be reported through various channels such as complaint registers, suggestion boxes, letters, and emails.
- Upon receipt of a grievance, the Grievance Redressal Officer (GRO) acknowledges and forwards it to the relevant department for resolution.
- The GRO communicates the resolution to the complainant, and if there is any disagreement, the Grievance Redressal Committee investigates the matter.
- The procedure aims to resolve grievances within 45 working days to ensure timely resolution.
- Additionally, Project Managers, under the supervision of the HOD or Lead Business HR Head, regularly engage with community stakeholders.
- Project Managers also serve as the primary point of contact for the community to submit and address grievances on a one-to-one basis.

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

	FY 2023-24	FY 2022-23
Directly sourced from MSMEs/ small producers	13.25%	13.05%
Directly from within India	82.59%	85.11%

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 2023-24	FY 2022-23
Rural	-	-
Semi-urban	-	-
Urban	-	-
Metropolitan	100%	100%

The Company has majority of its sites/office in Metropolitan areas.

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
Not Applicable	Not Applicable

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

S. No.	State	Aspirational District	Amount spent (In INR)
1	Delhi	-	₹1,00,00,000
2	Haryana	Una	₹1,50,00,000
3	Aurangabad	-	₹27,00,000

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

No, JKIL does not have a preferential procurement policy that prioritizes purchasing from suppliers belonging to marginalized or vulnerable groups. However, JKIL does support local or small-scale vendors, resulting in approximately 812 active MSME vendors.

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
Nil	Nil	Nil	Nil	Nil

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
Not Applicable	Not Applicable	Not Applicable

6. Details of beneficiaries of CSR Projects:

S. No.	CSR Project	No. of persons benefited from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	Promoting education, including special education and employment enhancing vocation skills especially among children, women, and the differently abled and livelihood enhancement projects;	around 50,000	20%-28%

PRINCIPLE 9- Businesses should engage with and provide value to their consumers in a responsible manner

ESSENTIAL INDICATORS

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

The Company specializes in construction, focusing on projects such as metros, bridges, skywalks, highways, and various civil structures. Unlike typical consumer product companies, our business is centered around large-scale infrastructure projects rather than individual consumer goods. However, we value feedback and actively collect customer input through periodic feedback forms.

Customer complaints and grievances primarily revolve around construction quality, project timelines, and overall project quality. These complaints are communicated to us through various channels, including email and direct verbal communication with our project management teams. To ensure efficient resolution, we maintain a complaint register where customers can record their grievances. Additionally, customers can reach out to us directly at grievancecell@jkumar.com to voice their concerns.

Upon receiving complaints or feedback, our Grievance Redressal Officer (GRO) promptly analyzes the issues and forwards them to the relevant department for resolution. We prioritize resolving grievances within 45 working days and make sure to communicate the outcome of the resolution process to the customer.

As a construction and engineering Company, our focus is on delivering high-quality infrastructure projects and we will remain dedicated to addressing any concerns or grievances received, ensuring honesty and accountability throughout the process.

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

	As a Percentage of total Turnover
Environmental and social parameters relevant to the product	Nil
Safe and responsible usage	Nil
Recycling and/or safe disposal	Nil

The above is not applicable, as it is a construction Company, and does not manufacture products in the traditional sense.

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

	FY 2023-24			FY 2022-23		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	Nil	Nil	Not Applicable	Nil	Nil	Not Applicable
Advertising	Nil	Nil	Not Applicable	Nil	Nil	Not Applicable
Cyber-security	Nil	Nil	Not Applicable	Nil	Nil	Not Applicable
Delivery of essential services	Nil	Nil	Not Applicable	Nil	Nil	Not Applicable
Restrictive Trade Practices	Nil	Nil	Not Applicable	Nil	Nil	Not Applicable
Unfair Trade Practices	Nil	Nil	Not Applicable	Nil	Nil	Not Applicable
Other	Nil	Nil	Not Applicable	Nil	Nil	Not Applicable

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

	Number	Reasons for recall
Voluntary recalls	Not Applicable	Not Applicable
Forced recalls	Not Applicable	Not Applicable

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

Yes. The Company has Data Privacy and Cybersecurity Policy applicable to all of all employees, contractors, partners, vendors, and third parties who access or handle JKIL data or information.

The Data Privacy and Cybersecurity Policy outlines stringent measures to ensure the confidentiality, integrity, and availability of data, while also ensuring compliance with relevant data protection and cybersecurity laws and regulations. With a focus on data privacy, the policy emphasizes transparent data collection and use, obtaining informed consent, restricted access to personal data, and adherence to data retention schedules.

Additionally, robust cybersecurity practices are implemented, including measures such as information security protocols, access controls, network security measures, incident response plans, and regular employee training sessions. The Company is dedicated to upholding the highest standards of data privacy and cybersecurity, ensuring the trust of clients, employees, partners, and stakeholders.

Any concerns or incidents related to data privacy or cybersecurity are promptly addressed and reported to the General Manager of Information Systems for appropriate action.

The policy is available at: <http://www.jkumar.com/content/upload/1/policies-and-code-of-conduct/data-privacy-and-cybersecurity-policy.pdf>

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

No issues relating to advertising and delivery of essential services occurred during the FY.

7. Provide the following information relating to data breaches:

a. Number of instances of data breaches

Nil

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

Given the nature of our business, we do not retain any personally identifiable information of individual customers. Our clientele primarily comprises government entities and other business-to-business (B2B) customers.

c. Impact, if any, of the data breaches

Not Applicable

LEADERSHIP INDICATORS

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

The Company's portfolio of business offerings, comprising a diverse range of projects, is accessible at: <http://www.jkumar.com/>

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

As a construction Company, our focus is on projects rather than tangible products. However, we prioritize safety through our robust project safety norms available at every worksite. This comprehensive instructions ensures the safety and well-being of all staff, workers, and others involved in our projects.

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

Not Applicable

4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)

Not Applicable, as we are into construction business. Basically, we engage in regular consultations with our esteemed clients and partners. These sessions serve as invaluable opportunities for us to gather insightful feedback and discern any specific requirements they may have, ensuring our services are finely attuned to their needs and expectations.