

# JBM Auto Limited

BRSR 2023-24



# BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

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

## SECTION A: GENERAL DISCLOSURES

### I. DETAILS OF THE LISTED ENTITY

Sr. No.	Particulars	FY 2023-2024
1.	Corporate Identity Number (CIN) of the Listed Entity*	L74899HR1996PLC123264
2.	Name of the Listed Entity	JBM Auto Limited
3.	Year of incorporation	5 <sup>th</sup> November 1996
4.	Registered office address*	Plot No. 133, Sector 24, Faridabad - 121 005, Haryana
5.	Corporate address	Plot No. 9, Institutional Area, Sector-44, Gurugram – 122 003, Haryana
6.	E-mail	<a href="mailto:secretarial.jbma@jbmgroupe.com">secretarial.jbma@jbmgroupe.com</a>
7.	Telephone	91-129 4090200
8.	Website	<a href="http://www.jbmgroupe.com">www.jbmgroupe.com</a>
9.	Financial year for which reporting is being done	1 <sup>st</sup> April 2023- 31 <sup>st</sup> March 2024
10.	Name of the Stock Exchange(s) where shares are listed	National Stock Exchange of India Limited (NSE) and BSE Limited (BSE)
11.	Paid-up Capital	₹23,64,94,264/-
12.	Name and contact details (telephone, e-mail address) of the person who may be contacted in case of any queries on the BRSR report	Name: Mr. Sanjeev Kumar Designation: Company Secretary & Compliance Officer Telephone: +91 129 4090200 E-mail id: <a href="mailto:Sanjeev.kumar@jbmgroupe.com">Sanjeev.kumar@jbmgroupe.com</a>
13.	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	Disclosures made in this report are on a Consolidated basis for all Integrated Units and its Subsidiary & Joint Venture Companies.**
14.	Name of assurance provider	NA
15.	Type of assurance obtained	NA

\*With effect from 5<sup>th</sup> July 2024, the Company's Registered Office has been shifted to a new location. Accordingly new CIN has been issued.

\*\* The Company had reported data on a standalone basis for FY 2022-23.

Note: All financial data has been considered based on consolidated Financial for FY24 unless otherwise stated, however FY23 financial data based on Standalone Financial.

### II. PRODUCTS / SERVICES

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

Sr. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Auto Component Systems	Business for manufacturing of Automobile Parts for Passenger Vehicles, Commercial Vehicles, and Farm Equipments etc.	59.46
2.	OEM	Manufacturing & running of Electric Buses	34.76
3.	Tools Room	Manufacturing of Tools, Dies & Moulds	5.78

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

Sr. No.	Product/Service	NIC Code	% of total Turnover Contributed
1.	Sheet Metal Components and Systems for Automobiles	25910	59.46
2.	Electric Buses	29109	34.76
3.	Tools, Dies & Moulds	28221	5.78

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### 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	25	2	27*
International	NIL	NIL	NIL

\* Total locations include: 7 working Depots, 18 Plants and 2 Offices (Registered office and Faridabad plant located in same premises and using common facility. The count for the plant has been included in 18 locations).

#### 19. Markets served by the entity:

##### a. Number of locations

Locations	Number
National (No. of States)	11
International (No. of Countries)	09

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

0.39

##### c. A brief on types of customers

For Auto Components, Tools and Dies customers includes Original Equipment Manufacturers (OEMs) based in the following segments – Passenger Vehicles, Commercial Vehicles, Farm equipment and Tier-1 Auto Component Manufacturers etc.

For OEM divisions our main customers are State Transport Undertakings, Aviation Sector, Ground handling Companies, Multiple Aggregator and operator, Defence Sector and Fortune 500 Companies coupled with leading corporate of the Country.

### IV. EMPLOYEES

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

##### a. Employees and workers (including differently abled):

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
<b>EMPLOYEES</b>						
1.	Permanent (D)	2,829	2,775	98.09	54	1.91
2.	Other than Permanent (E)	268	239	89.18	29	10.82
<b>3.</b>	<b>Total employees (D + E)</b>	<b>3,097</b>	<b>3,014</b>	<b>97.32</b>	<b>83</b>	<b>2.68</b>
<b>WORKERS</b>						
4.	Permanent (F)	522	520	99.62	2	0.38
5.	Other than Permanent (G)	11,745	11,588	98.66	157	1.34
<b>6.</b>	<b>Total workers (F + G)</b>	<b>12,267</b>	<b>12,108</b>	<b>98.70</b>	<b>159</b>	<b>1.30</b>

##### b. Differently abled Employees and workers:

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

## 21. Participation/ Inclusion/ Representation of women

Particular	Total* (A)	No. and percentage of Females	
		No. (B)	% (B/A)
Board of Directors*	7	1	14
Key Management Personnel**	4	0	0

\* The Board of Directors comprises four (4) Independent Directors and Three (3) Non-Independent Directors, including Managing Director and Whole-time Director.

Further, at the closing business hours of 31<sup>st</sup> March 2024, one Independent Director ceased from the Office on account of completion of his second tenure.

\*\* The KMP include One Managing Director and One Whole Time Director.

## 22. Turnover rate for permanent employees and workers

Particular	FY 2023-24			FY 2022-23			FY 2021-22		
	(Turnover rate in current FY)			(Turnover rate in previous FY)			(Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	16.60%	0.55%	16.77%	14.50%	17.22%	14.55%	12.91%	32.00%	13.50%
Permanent Workers	16.00%	0.00%	16.00%	0.95%	0.00%	0.95%	0.00%	0.00%	0.00%

## V. HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES (INCLUDING JOINT VENTURES)

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

Sr. No.	Name of the holding/ subsidiary/ associate companies/ joint ventures (A)	Indicate whether holding/ subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business responsibility initiatives of the listed entity? (Yes/No)
1.	MH Ecolife Emobility Private Limited	Subsidiary	100	Yes
2.	Indo Toolings Private Limited	Subsidiary	100	Yes
3.	Ecolife Green One Mobility Private Limited	Subsidiary	100	Yes
4.	JBM EV Technologies Private Limited (Formerly known as JBM Solaris Electric Vehicles Private Limited)	Subsidiary	100	Yes
5.	VT Emobility Private Limited	Subsidiary	99	Yes
6.	JBM Electric Vehicles Private Limited	Subsidiary	85	Yes
7.	JBM Ogihara Die Tech Private Limited	Joint Venture	51	Yes
8.	JBM Ogihara Automotive India Limited	Joint Venture	51	Yes
9.	JBM Ecolife Mobility Private Limited*	Joint Venture	83	Yes
10.	JBM Ecolife Mobility Haryana Private Limited** (Formerly known as JBM Green Technologies Private Limited)	Step Down Joint Venture	83	Yes
11.	Ecolife Indraprastha Mobility Private Limited**	Step Down Joint Venture	83	Yes
12.	TL Ecolife Mobility Private Limited**	Step Down Joint Venture	83	Yes
13.	JBM Eco Tech Private Limited **	Step Down Joint Venture	83	Yes
14.	JBM Ecolife Mobility Surat Private Limited** (Formerly known as JBM Electric Technologies Private Limited)	Step Down Joint Venture	83	Yes
15.	Ecolife GT Mobility Private Limited**	Step Down Joint Venture	83	Yes
16.	Ecolife Mobility Bhubaneswar Private Limited**	Step Down Joint Venture	83	Yes
17.	KA Ecolife Mobility Private Limited**	Step Down Joint Venture	83	Yes
18.	Ecolife Mobility Mumbai Private Limited**	Step Down Joint Venture	83	Yes
19.	JBM EV Industries Private Limited	Step Down Joint Venture	43.35	Yes
20.	JBM Green Energy Systems Private Limited	Step Down Joint Venture	43.35	Yes

\* As per provisions of Indian Accounting Standards – 111, JBM Ecolife Mobility Private Limited, a Subsidiary Company has become a Joint Venture of JBM Auto Limited effective 30<sup>th</sup> March 2024.

\*\* Consequently, all subsidiaries of JBM Ecolife Mobility Private Limited turned into Step Down Joint Ventures of the Company.

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### VI. CSR DETAILS

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

Yes

	(in ₹)
a. Turnover	42,43,53,94,970
b. Net worth	10,44,81,28,130

### VII. TRANSPARENCY AND DISCLOSURES COMPLIANCES

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No)*	FY 2023-24 Current Financial Year			FY 2022-23 Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes	0	0	NA	0	0	NA
Investors (other than shareholders)	Yes	0	0	NA	0	0	NA
Shareholders	Yes	5	0	NA	10	1	Pending Complaint Resolved within stipulated time
Employees and workers	Yes	172	0	NA	8	0	NA
Customers	Yes	145	2	Pending Complaint Resolved within stipulated time	0	0	NA
Value Chain Partners	Yes	0	0		0	0	NA
Other (please specify)	NA	0	0	0	0	0	0

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

Stakeholder group from whom complaint is received	Web Link for Grievance Policy
Communities	
Investors (other than shareholders)	
Shareholders	<a href="https://www.jbmgroup.com/wp-content/uploads/jbm-auto-ltd/corpGovSustain/policies/Grievance-Handling-Procedure.pdf">https://www.jbmgroup.com/wp-content/uploads/jbm-auto-ltd/corpGovSustain/policies/Grievance-Handling-Procedure.pdf</a>
Employees and workers	
Customers	
Value Chain Partners	

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

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

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1.	Corporate Governance	Opportunity	Strong governance practices foster investor confidence, enhance operational efficiency, and mitigate risks. This commitment to high standards of governance also attracts top talent, strengthens stakeholder relationships, and promotes sustainable long-term growth, ultimately enhancing the Company's reputation and market position.	-	Positive
2.	Energy and Emissions	Opportunity	JBM's commitment to manufacturing EV buses, EV aggregation solutions like charging infrastructure, and renewable energy projects, including solar farms and waste-to-energy initiatives, is significantly reducing emissions and creating a positive environmental impact. These efforts are not only helping the Company save substantial emissions but also attracting customers who prioritise clean energy and sustainable solutions. By leading in these green initiatives, JBM is enhancing its market appeal and contributing to a cleaner, more sustainable future.	-	Positive
3.	Business Ethics & Compliance	Risk	Poor business ethics and non-compliance with regulations, such as engaging in corruption, bribery, money laundering, and failing to meet environmental and social standards, can severely damage JBM's reputation. These unethical practices can lead to legal penalties, financial losses, and loss of customer trust. Ultimately, they undermine the Company's integrity, operational stability, and long-term sustainability.	The Company has ethics policy which provides ethical guidelines, including the principles and ways of handling ethical questions related to the Business.  Proactively raising awareness and concerns related to ethical questions, across all businesses and organisations.  Providing training to stakeholders to consider the ethical stand in their respective organisation.	Negative
4.	Employee Well-being & Talent Management	Opportunity	By prioritising health and safety, providing continuous professional development, and fostering a supportive work environment, JBM enhances employee satisfaction and productivity. This commitment helps maintain top talent and reduces turnover, driving innovation and operational excellence, ultimately contributing to the Company's long-term success and reputation.	-	Positive
5.	Climate Change	Risk	JBM's diverse business portfolio with wide geographical presence faces significant climate change risks. Transitional risks include stringent regulations and shifting market demands towards greener alternatives, potentially increasing costs and operational adjustments. Physical risks involve extreme weather events disrupting supply chains and operations. Failure to address these risks can lead to financial losses, operational disruptions, and reputational damage.	Potential environmental risks may be encountered due to climate change, including extreme weather events and water scarcity. The Company's environmental performance is primarily driven by efforts to reduce fresh water and energy consumption, minimise Greenhouse Gas Emissions, promote renewable energy usage and enhance waste reduction. Our products cover all fields of commercial vehicles like pure electric bus, commuter, logistics vehicle, engineering machinery, etc. The vehicles supported by our products have been widely used in the scenarios such as high temperature, high humidity, remote plateau, high cold and low pressure, and our delivery of supporting quantity is leading in the industry.	Negative

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
6.	Data Privacy and Cybersecurity	Risk	Inadequate data privacy and cybersecurity measures can lead to the loss of sensitive customer and Company information, resulting in legal penalties and substantial financial losses. Additionally, such incidents can damage JBM's reputation, erode customer trust, and disrupt business operations, ultimately undermining the Company's competitive position and long-term viability.	Policies, governance structure and technological solutions are strengthened to safeguard the stakeholders including customers and personal data.	Negative
7.	Community Development	Opportunity	JBM's community initiatives have a profound positive impact in areas such as cleanliness, health, education, self-reliance, culture, harmony, and sustainability. By promoting cleanliness and health, JBM enhances the well-being of local communities, reducing disease and improving quality of life. Educational programmes empower individuals with knowledge and skills, fostering self-reliance and economic growth. Cultural and harmony initiatives strengthen community bonds and preserve local heritage. Sustainability efforts ensure long-term environmental stewardship, benefiting both present and future generations.	-	Positive
8.	Customer Relationship	Risk	Inadequate measurement of customer satisfaction and poor post-sales services can severely impact JBM Group's ability to retain customers. Given our operations in the extended value chain, including bus services, the end consumer experience is also critical. Failing to meet customer expectations in these areas can lead to dissatisfaction, loss of customer loyalty, negative word-of-mouth, and ultimately, a decline in market share and revenue.	The Company continuously strived to provide the best services to enhance our customer engagement. Skilling and updating the employees on new technology. The Company has a complaint management system where all customer complaints are recorded. Upon receipt of the complaints, proper action is taken to resolve the complaint satisfactory to the complainant.	Negative
9.	Product Safety and Quality	Risk	Poor product quality and safety in JBM's operations, including automobile parts, buses, EV vehicles, and EV chargers, can have severe negative impacts. Substandard products can lead to increased accidents and failures, resulting in legal liabilities, costly recalls, and damage to the Company's reputation. Additionally, compromised safety and quality can erode customer trust and satisfaction, ultimately affecting sales, market share, and long-term business sustainability.	The Company maintains strict quality control and regular focus on the upgradation of technology and investing in the replacement of new assets to serve the customer and meet their expectations in terms of products safety and quality both.	Negative
10.	Product Stewardship and Innovation	Opportunity	Extensive R&D and capital expenditure drive continuous improvement and cutting-edge advancements in EVs, renewables, waste management, AI, and technology, enhancing product quality and sustainability. Prioritising innovative and sustainable product design minimises resource consumption, reduces waste, and extends product longevity, meeting customer needs while minimising environmental impact.	-	Positive

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
11.	Human Rights & Labour Practices	Risk	JBM Group operates with a wide value chain. Potential issues such as discrimination, exploitation, working hours, minimum wages, child labour, and forced labour can lead to legal penalties, employee dissatisfaction, and high turnover rates. These practices can also result in negative brand image, cost of non-compliances and loss of consumer trust, ultimately affecting the Company's market position and financial performance.	The Company is committed to upholding of fundamental human rights in line with the legitimate role of the business. Our approach includes adherence to corporate business policies and compliance with applicable laws. Several Steps has taken towards welfare of Employees and providing better and easy access across the stakeholder to approach the HR and find satisfactory solution.	Negative
12.	Occupational Health & Safety	Risk	JBM faces occupational health and safety challenges due to its operations involving heavy machinery and intensive shop floor activities, with exposure to flammable and hazardous materials. Physical risks include accidents and injuries, continuous exposure to loud noises, fumes, etc. Failure to address these issues can lead to serious health consequences for employees and potential operational disruptions.	We have developed safety Initiatives including competency development, training, audits, inspections, surveys, to prevent unwanted events, and especial cross functional teams to drive process safety. Also, our internal teams conduct safety awareness programme across the all unites of the Company and also asses safety parameter at Company's manufacturing sites to ensure required timely action to prevent any health and safety issues.	Negative
13.	Water Management and Resilience	Risk	Several of JBM's manufacturing operations are impacted by water management issues, particularly with facilities located in water-stress zones. Inefficient water usage and management in these areas can lead to resource scarcity, increased operational costs, and potential production halts. Additionally, the Company generates process wastewater during operations which, if not properly treated, can cause significant environmental and social impacts.	The Company ensures water management through proper treatment, recycling/re-use and discharge methods and is in the process of strengthening the optimum utilization and recycling of water to meet the compliance requirements of various environmental regulations.	Negative
14.	Waste Management and Circularity	Risk	Several categories of waste are generated during JBM's operations, including hazardous wastes like e-waste, battery waste, paint cans, and chemical cans, and non-hazardous waste like metal waste. Improper management poses environmental risks such as soil and water contamination, social risks affecting community health and reputation, and compliance risks involving fines and legal actions.	<p>The Company aims for optimum utilisation of natural and manmade resources and sustainability of resources by reducing, reusing, recycling, and managing waste.</p> <p>The Company regularly assess waste and hazardous material management processes, identifying areas for improvement and adopting more sustainable practices and follow best practices for handling, storing, and disposing of hazardous materials, ensuring employee safety and environmental protection. Further we have agreement and established process to dispose of e-waste through authorised and Capable agencies.</p>	Negative
15.	Energy and Emissions	Risk	JBM's majority of business involves energy-intensive processes, primarily powered by fossil-based, non-renewable fuels, leading to significant carbon and other emissions. If these emissions are not properly controlled, they can result in severe environmental impacts, disruptions to local communities, non-compliance with regulations, and loss of reputation.	<p>We have taken several steps to mitigate the risks like that Installation of Solar Roof Top, use of Renewal Energy, PNG etc.</p> <p>We are one of the largest EV Bus manufacturer, which is non-polluting vehicles and contributing towards clean Environment.</p>	Negative



**SECTION B: MANAGEMENT AND PROCESS DISCLOSURES**

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

**POLICY AND MANAGEMENT PROCESSES**

Sr. No	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
1. a.	Whether your entity’s policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No/NA)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b.	Has the policy been approved by the Board? (Yes/No/NA)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c.	Web Link of the Policies, if available	The company’s policies are available on the website: <a href="https://www.jbmgroup.com/investors/jbm-auto-ltd/policies/">https://www.jbmgroup.com/investors/jbm-auto-ltd/policies/</a>								
2.	Whether the entity has translated the policy into procedures. (Yes/ No/ NA)	Yes. These policies of the entity have been translated into procedures and are in various stages of implementation.								
3.	Do the enlisted policies extend to your value chain partners? (Yes/ No/ NA)	Yes. JBM policies are uploaded on its website and value chain partners are encouraged to follow them in principle, for example Policies like the Supplier Code of Conduct and Supply Chain Policy and grievance redressal mechanism.								
4.	Name of the national and international codes/ certifications/ labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	JBM plants have the following International certificates sets out for: ISO 9001:2015 – Products & Services Quality Management System IATF 16949:2016 – Automotive Industries Quality Management System Standard ISO 14001:2015 – Environmental Management System ISO 45001:2018 – Occupational Health & Safety Management System								
5.	Specific commitments, goals and targets set by the entity with defined timelines, if any.	We are in the process of setting specific long-term commitments, goals, and targets with defined timelines, however we have undertaken certain sustainability-related initiatives at our plant level.								
6.	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	We are in the process of undertaking ESG targets and initiatives. The performance against these targets will be reviewed periodically.								

**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).**

JBM commitment to Environmental, Social, and Governance (ESG) principles shapes every aspect of its operations. The Company is dedicated to ethical business practices that benefit the community and its workforce, while also prioritising clean, safe, and equitable working conditions for employees and business partners. JBM are acutely aware of the urgency of embarking on the decarbonisation journey to meet the evolving expectations of our stakeholders. At the same time JBM ensures it places highest priority on our employees and worker’s safety. To this effect we have increased thrust on increasing health and safety awareness, trainings and continued aligning with international best practices, such as ISO 45001:2018. In addition to this commitment, JBM proudly offers high-quality products on mobility at a global scale.

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

**Mr. Dhiraj Mohan**  
Whole-time Director

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

Yes

**If Yes please provide details**

The Risk Management and Sustainability Committee ensures that suitable methodologies, processes, and systems are implemented effectively to monitor and assess risks linked to the Company’s operations and continuity. They also cover ESG management, risk and performance.

The Stakeholder Relationship Committee addresses and resolves issues brought forth by shareholders and other security holders of the Company.

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

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

Subject for Review	Frequency (Annually/ Half yearly/Quarterly/ Any other-please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9
a. Performance against above policies and follow up action	Any Other								
b. Description of other committee for performance against above policies and follow up action	At regular intervals as or when required								
c. Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances	Any Other								
d. Description of other committee for compliance with statutory requirements of relevance to the principles and rectification	At regular intervals as or when required								
<b>A11</b> 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.	Yes American Systems Registrar (ASR) is an ANAB accredited and IATF approved registrar is assessing policies during audit of following international standards: ISO 9001:2015 ISO 14001:2015 ISO 45001:2018 IATF 16949:2016								

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

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

**SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE**

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

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

**ESSENTIAL INDICATORS**

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

Segment	Total number of training and awareness programmes held	Topics/ principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	4	<ul style="list-style-type: none"> <li>- Code of Conduct</li> <li>- Sustainability</li> <li>- Human resource</li> <li>- Business Development</li> <li>- Updates on regulatory changes</li> <li>- All 9 NGRBC Principles</li> </ul> <p>Training and awareness program resulting to strengthen the governance and consequently increase the confidence and value of stakeholders.</p>	100
Key Managerial Personnel	4	<ul style="list-style-type: none"> <li>- Code of Conduct</li> <li>- Sustainability</li> <li>- Human resource</li> <li>- Business Development</li> <li>- Updates on regulatory changes</li> <li>- All 9 NGRBC Principles</li> </ul> <p>This resulting in better compliance consequently avoided non-compliances and regulatory risks.</p>	100
Employees other than BOD and KMPs	600	<ul style="list-style-type: none"> <li>- Organisational Thrust Area/ Essentials/ Behavioural/ Process Improvement</li> <li>- Health &amp; Safety training</li> <li>- Time Management</li> <li>- Social Benefit training</li> <li>- PPE Use training</li> <li>- Essential/ functional training</li> <li>- Legal, POSH, WBP, SDP, MDP, ISO, IATF</li> <li>- Unlocking the Power of Digitisation</li> <li>- All 9 NGRBC Principles</li> </ul> <p>Awareness about the health and safety measures and legal rights of the concerned stakeholders.</p>	60.80
Workers	294	<ul style="list-style-type: none"> <li>- Organisational Thrust Area/ Essentials/ Behavioural/ Process Improvement</li> <li>- Health &amp; Safety training</li> <li>- 5S</li> <li>- Soft skills and technical trainings</li> <li>- Essential/ functional training</li> <li>- SOP, ISO</li> <li>- All 9 NGRBC Principles</li> </ul> <p>On account of above workers were able to upgrade their working skills as well as it also helped in minimising the risk of accidents and enhanced the safety of workers.</p>	57.72

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

#### Monetary

Particular	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In ₹) (For Monetary Cases only)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/Fine	Nil	NA	NA	NA	NA
Settlement	Nil	NA	NA	NA	NA
Compounding fee	Nil	NA	NA	NA	NA

#### Non-Monetary

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

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

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
Nil	NA

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

Yes

#### If Yes, provide details in brief

The Company has a policy against corruption and bribery that applies to Directors, Senior Management, employees and all relevant stakeholders. This policy requires everyone at JBM to uphold the highest standards of ethical conduct and integrity, and to perform their duties to the best of their ability and judgement.

**If Yes, Provide a web link to the policy, if available -Web link anti-corruption or anti bribery policy is place Anti-corruption and Anti-bribery policy is available at:** <https://www.jbmgroup.com/wp-content/uploads/jbm-auto-ltd/corpGovSustain/policies/Anti-Corruption-Anti-Bribery-Policy.pdf>

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

Particular	FY 2023-24	FY 2022-23
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

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

Case Details	FY 2023-24		FY 2022-23	
	Number	Remark	Number	Remark
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	0	0	0
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	0	0	0

**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.**

Not Applicable

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

Particular	FY 2023-24	FY 2022-23
Number of days of accounts payables*	48	54

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

**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	1.70	0.59
	b. Number of trading houses where purchases are made from	21	18
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	96.17	95.30
Concentration of Sales	a. Sales to dealers/distributors as % of total sales	0	0
	b. Number of dealers/distributors to whom sales are made	0	0
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	0	0
Share of RPTs in	a. Purchases (Purchases with related parties as % of Total Purchases)	15.66	6.02
	b. Sales (Sales to related parties as % Total Sales)	8.34	7.17
	c. Loans & advances (Loans & advances given to related parties as % Total loans & advances)	100	100
	d. Investments as % Total Investment	0	100

### LEADERSHIP INDICATORS

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

Yes

If Yes, provide details of the same.

The Company has a Code of Conduct (CoC) for Directors and Senior Management. This Code requires them to maintain the highest standards of ethical conduct and integrity, and to perform their duties to the best of their ability and judgement, ensuring they avoid any conflicts of interest. The policy on Code of Conduct is available at: <https://www.jbmgroup.com/investors/jbm-auto-ltd/codes/>

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

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

**ESSENTIAL INDICATOR**

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

Sr. No.	Particular	FY 2023-24	FY 2022-23	Details of improvements in environmental and social impacts
1.	R&D	100	100	R&D expense for manufacturing and developing the buses
2.	Capex*	84.16	-	Capex on EV buses capitalised in Mobility companies and Energy Saving Equipment in Auto Components manufacturing Units

\* In 2022-23, the Company was in process to establish the mechanism to identify the Capex expenses exclusively incurred towards environment, so data for 2022-23 could not be identified.

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

Yes

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

100

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

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

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

No

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

Not Applicable (On a standalone basis)

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

Not Applicable

## 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)? (Yes/No)

No

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.
291	12 m LF AC City Bus	11.29	Estimated Product life in Number of years (12-15)	Yes	Yes	The details are provided to Product inspection authority as governed by Tender
291	12 m BRTS AC	5.04	Estimated Product life in Number of years (12-15)	Yes	Yes	The details are provided to Product inspection authority as governed by Tender
291	12 m LF Tarmac	0.08	Estimated Product life in Number of years (12-15)	No	No	-
291	9 m SF AC City Bus	2.81	Estimated Product life in Number of years (12-15)	Yes	Yes	The details are provided to Product inspection authority as governed by Tender
291	12 m SF AC City Bus – Haryana	0.55	Estimated Product life in Number of years (12-15)	Yes	Yes	The details are provided to Product inspection authority as governed by Tender

### 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.

Sr. No.	Name of Product/Service	Description of the risk/concern	Action Taken
		During the reporting period there is no such instances, however the Company is in the process to establish internal process and learning methodology in collaboration with a third party to assess the same.	

### 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).

Sr. No.	Indicate input material	Recycled or re-used input material to total material (In % to Total Material considering the Value)	
		FY 2023-24	FY 2022-23
		0	0

### 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:

Sr. No.	Particular	FY 2023-24			FY 2022-23		
		Re-Used (In MT)	Recycled (In MT)	Safely Disposed (In MT)	Re-Used (In MT)	Recycled (In MT)	Safely Disposed (In MT)
1.	Plastics (including packaging)	0	0	0	0	0	0
2.	E waste	0	0	0	0	0	0
3.	Hazardous waste	0	0	0	0	0	0
4.	Other waste	0	0	0	0	0	0

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

Sr. No.	Indicate product category	Reclaimed products and their packaging materials (as % of total products sold in respective category)
		NA

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

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

**ESSENTIAL INDICATORS**

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
<b>Permanent employees</b>											
Male	2,775	2,775	100	2,775	100	0	0	0	0	0	0
Female	54	54	100	54	100	54	100	0	0	0	0
<b>Total</b>	<b>2,829</b>	<b>2,829</b>	<b>100</b>	<b>2,829</b>	<b>100</b>	<b>54</b>	<b>1.91</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other than permanent employees</b>											
Male	239	239	100	239	100	0	0	0	0	0	0
Female	29	29	100	29	100	29	100	0	0	29	100
<b>Total</b>	<b>268</b>	<b>268</b>	<b>100</b>	<b>268</b>	<b>100</b>	<b>29</b>	<b>10.82</b>	<b>0</b>	<b>0</b>	<b>29</b>	<b>10.82</b>

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
<b>Permanent workers</b>											
Male	520	520	100	520	100	0	0	0	0	0	0
Female	2	2	100	2	100	2	100	0	0	0	0
<b>Total</b>	<b>522</b>	<b>522</b>	<b>100</b>	<b>522</b>	<b>100</b>	<b>2</b>	<b>0.38</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other than permanent workers</b>											
Male	11,588	11,588	100	11,588	100	0	0	0	0	0	0
Female	157	157	100	157	100	157	100	0	0	0	0
<b>Total</b>	<b>11,745</b>	<b>11,745</b>	<b>100</b>	<b>11,745</b>	<b>100</b>	<b>157</b>	<b>1.34</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**1. 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 well-being measures as a % of total revenue of the Company	0.05	0.06

**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	100	Yes	100	100	Yes
Gratuity	100	100	Yes	100	100	NA
ESI	100	100	Yes	100	100	Yes
Others – please specify	NA	NA	NA	NA	NA	NA

Note: The coverage percentage include only those employees and workers who are covered or entitled.



### 3. Accessibility of workplaces

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

Yes

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

The registered office, corporate office, and all plants are designed to facilitate easy movement for differently-abled employees and workers. These facilities comply with the standards set by the Rights of Persons with Disabilities Act, 2016, ensuring accessibility and inclusivity in the workplace. This commitment reflects the Company's dedication to creating an environment where everyone can work comfortably and efficiently.

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

Yes

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

<https://www.jbmgroup.com/wp-content/uploads/jbm-auto-ltd/corpGovSustain/policies/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	0	0	0	0
Female	0	0	0	0
<b>Total</b>	0	0	0	0

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

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

### 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)
<b>Total Permanent employees</b>						
Male	2,775	65	2.34	1,720	0	0
Female	54	2	3.7	40	0	0
<b>Total Permanent Workers</b>						
Male	520	421	81	414	358	86.47
Female	2	2	100	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 Skill Upgradation		Total (D)	On Health and Safety Measures		On Skill Upgradation	
		Number (B)	% (B/A)	Number (C)	% (C/A)		Number (E)	% (E/D)	Number (F)	% (C/D)
<b>Employees</b>										
Male	3,014	3,014	100	1,696	56.27	1,720	1,720	100	1,720	100
Female	83	83	100	54	65.06	40	40	100	40	100
<b>Total</b>	<b>3,097</b>	<b>3,097</b>	<b>100</b>	<b>1,750</b>	<b>56.51</b>	<b>1,760</b>	<b>1,760</b>	<b>100</b>	<b>1,760</b>	<b>100</b>
<b>Workers</b>										
Male	12,108	12,108	100	9,051	74.75	6,683	6,683	100	6,683	100
Female	159	159	100	68	42.77	139	139	100	139	100
<b>Total</b>	<b>12,267</b>	<b>12,267</b>	<b>100</b>	<b>9,119</b>	<b>74.34</b>	<b>6,822</b>	<b>6,822</b>	<b>100</b>	<b>6,822</b>	<b>100</b>

## 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 (D)	No. (E)	% (E/D)
<b>Employees</b>						
Male	3,014	3,014	100	1,720	1,720	100
Female	83	83	100	40	40	100
<b>Total</b>	<b>3,097</b>	<b>3,097</b>	<b>100</b>	<b>1,760</b>	<b>1,760</b>	<b>100</b>
<b>Workers</b>						
Male	520	164	32	414	414	100
Female	2	2	100	0	0	0
<b>Total</b>	<b>522</b>	<b>166</b>	<b>32</b>	<b>414</b>	<b>414</b>	<b>100</b>

## 10. Health and safety management system

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

Yes

If Yes, the Coverage such systems?

JBM has implemented an occupational health and safety management system (OHSMS) that includes documented policies and procedures, regular risk assessments, and continuous training programmes for employees. The Company has emergency preparedness plans and conducts regular monitoring and evaluation to ensure the effectiveness of the OHSMS. Top management periodically reviews the system for its suitability and effectiveness, promoting continuous improvement and employee involvement. Additionally, JBMG's operations are ISO 45001:2018 certified, reflecting its commitment to maintaining the highest standards of health and safety for all stakeholders, including business partners and vendors.

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

JBM employs various processes to manage workplace safety, such as systematic hazard identification through inspections and audits, risk assessments, and reviewing Material Safety Data Sheets for hazardous chemicals. Gemba Walks are used to identify potential hazards or gaps in the system for continuous improvement. JBM has a Safety Committee that meets quarterly to address workplace issues and improvement opportunities. They also have various work permit systems for non-routine risks, training and awareness programmes, machine fencing and guarding, and the Hiyari Hatto system for all employees to report hazards. Regular safety audits, including weekly senior management audits, are conducted to ensure compliance with ISO 45001:2018 standards, which mandate Hazard Identification and Risk Assessment (HIRA) analysis.

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

Yes

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

Yes

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

Safety Incident/Number	Category*	FY 2023-24	FY 2022-23
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	0	0.004
Total recordable work-related injuries	Employees	0	0
	Workers	0	2
No. of fatalities	Employees	0	0
	Workers	0	1
High-consequence work-related injury or ill health (excluding fatalities)	Employees	0	0
	Workers	0	1

\* Including in the contract workforce.

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

To provide a safe and healthy workplace JBM provides multiple facilities to its employees as detailed below.

- JBM has a very well defined EHS policy in place to ensure standards at all locations for Occupational Safety and Health.
- JBM also instils a safety culture through Safety Rating mechanisms, while comparing various plants and awarding the best-performing ones.
- We also ensure the safety training of all workers at DOJO centre's before inducting them on the shop floor.
- We implement benchmark safety practices like hazard identification & Risk Assessment (HIRA), audits & inspections, incident reporting, work permit system, Henrich Pyramid, Safety SOPs, check sheets, Best Practices& Alerts, healthcare facilities and periodic health checkups etc. and actively adopt technology solutions to make them even more effective.
- We ensure essential safety measures through machine control safety (MCS) and behavioural based safety (BBS) mechanisms.
- We conduct workplace monitoring and stringently comply with Factories Act 1948 and state factory rules to ensure health and safety of all stakeholders.
- We provide Personal Protective Equipment's (PPEs) to all workers involved in operations and ensure adherence.
- At JBM we conduct regular health check-up and blood donation camps at regular intervals to ensure employee health and well-being.
- We have also enabled Occupational Health Centre's (OHCs) and tie – up with nearby hospitals to ensure timely medical support.
- We drive safety weeks and months to create a culture of safety in the organization.

Under Sankalp Siddhi (Joyful Body & Mind) drive, we promote healthy lifestyle of employees through active adoption of yoga, training & awareness sessions by lifestyle gurus and Ayush practitioners.

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

Particulars	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	30	0	NA	5	0	NA
Health & Safety	32	0	NA	8	0	NA

**14. Assessment for the year:**

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

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

To prevent incidents, the Company has taken several corrective actions. These include enhancing safety in robotic cells by installing area scanner sensors in critical operations and strengthening the safety sensor health check-up program. Safety guards have been installed on all rotating equipment, and safety guard rails have been provided. Additionally, safety guards and human organ sensors are installed on every press machine, and safety guard rails are installed where needed to ensure proper movement of personnel and machinery.

**LEADERSHIP INDICATORS**

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

- (A) Employees (Y/N): Yes
- (B) Workers (Y/N): Yes

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

The Company has a procedure in place to ensure payments are made only after confirming that our value chain partners have fulfilled their GST obligations. Additionally, we track ESI and PF deductions for all manpower contractors, and contractor invoices are cleared only after thorough validation.

**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:**

Particular	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	0	2	0	0
Workers	0	2	0	0

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

Yes

**5. Details on assessment of value chain partners:**

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

**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.**

The Company encourages its value chain partners to adhere to the supplier code of conduct and supply chain policy. Additionally, it consistently highlights the benefits of implementing ISO 45001 for health and safety parameters.

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

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

**ESSENTIAL INDICATORS**

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

Key stakeholders, including individuals, organisations, parties, and entities, play a crucial role in influencing our business and adding value. Their contributions and interactions are fundamental to our growth and success. By engaging with these stakeholders, we align our strategies with their expectations and needs, fostering strong, mutually beneficial relationships. We prioritise transparent communication and collaboration, which helps us identify opportunities, address challenges, and enhance overall performance. Recognising the importance of their impact, we actively involve stakeholders in our decision-making processes, ensuring our business remains responsive, resilient, and aligned with their interests.

**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 & Marginalised Group	Channels of communication (E-mail, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website, Other- Please Specify)	Frequency of engagement (Annually, Half-yearly, Quarterly, others- Please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Shareholders	No	Annual report, Meetings, Calls, Newspaper, Advertisement, E-mail, SMS, Press releases, Stock exchanges and Company's website.	As and when required	To maintain strong relationships, keep abreast of market developments, deepen the trust in the brand and inform the shareholders & receive feedback.
Employees	No	At JBM, we follow: <ul style="list-style-type: none"> <li>- One-on-one meetings: This is the most direct form of communication between employees and managers. It allows for a detailed and in depth discussion of any issues that may be arising.</li> <li>- Town hall Meeting</li> <li>- Review Meetings: MRM/ BRM/ FRM/ DWM</li> <li>- Safety Meeting</li> <li>- Team meetings: This is a good way for employees to communicate with each other and with their manager. It can also be a forum for discussing issues that affect the entire team.</li> <li>- Intranet or company portal: It is a good way for employees to access company policies and procedures.</li> </ul>	Depends on the channel	The purpose is to build a strong and productive relationship. This can be achieved by communicating effectively, sharing information, and working together to achieve common goals.  Some key topics and concerns that are raised during these engagements at JBM include: <ul style="list-style-type: none"> <li>- <b>Workplace culture:</b> Employees want to work in a positive and supportive environment. They may raise concerns about harassment or discrimination. Employee Welfare: Employees want to be able to balance their work and personal lives.</li> <li>- <b>Training and development:</b> Employees want to have opportunities to learn and grow in their careers. They raise concerns about access to training programmes, opportunities for advancement.</li> <li>- <b>Health and safety:</b> Employees want to work in a safe and healthy environment. They may raise concerns about workplace accidents, exposure to hazardous materials, or lack of adequate personal protective equipment.</li> </ul>
Customers	No	Interactions through sales agents, regional heads, senior management, and/or call centers. Satisfaction Survey, Face to face meetings, e-mails, newsletter, social media.	Ongoing, dependent on customer needs and identified sales, service, or guidance opportunities.	To understand customer aspirations, businesses, and financial service needs better. Provide value add services.

Stakeholder Group	Whether identified as Vulnerable & Marginalised Group	Channels of communication (E-mail, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website, Other- Please Specify)	Frequency of engagement (Annually, Half-yearly, Quarterly, others- Please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Regulators	No	Various industry and regulatory forums, and meetings. One-on-one discussions with various executive officials at prudential meetings as well as onsite meetings.	Daily event-based, weekly, monthly, quarterly, half-yearly, and yearly and as required.	To maintain open, honest, and transparent relationships and ensure compliance with all legal and regulatory requirements.
Government Agencies, Local Authorities & Industry Forums	No	Various engagements with national and county official's participation in consultative industry and sector forums.	As deemed necessary by either party.	To strengthen the relationship with Government, provide input into legislative development processes that will affect the economy and the Company's activities and operations.
Service Providers & Suppliers	No	One-on-one negotiations & meetings for finalisation follow-up and after-sales service. Following communication platforms: 1. Supplier Development, 2. Vendor Assessment & Audits 3. Official Communications.	Ongoing, as required.	To maintain an ideal and timely supply of goods and services for operations. To encourage responsible practices across the supply chain.
Media	No	Media meets and interactions in response to business-related media inquiries as and when required.	Interactions in response to business-related media inquiries as and when required.	To leverage the reach to share the business story with stakeholders.
Others-Community and public at large	Yes	CSR Team meetings, Community Visits and projects, volunteerism.	As and when required.	Community engagements, grievances, and feedback.

### LEADERSHIP INDICATORS

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

The Company is continuously striving to create value with its key stakeholders. The Company has also conducted the Materiality Assessment Survey for stakeholders for their views on ESG topics. The outcome of the survey is submitted to the Management and Whole-time Director for necessary action. Apart from this, regular interaction with stakeholders is carried out through various regulatory disclosures.

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

Yes

**If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.**

The management is continuously striving to engage with key stakeholders on relevant topics. For example, during the Materiality Assessment Survey, stakeholders were consulted for their views on potential materiality topics within the ESG framework. The feedback received is thoughtfully incorporated into our policies. As this consultation process is ongoing, policies are regularly updated.

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

Stakeholder consultation plays a crucial role in supporting various initiatives aimed at addressing the needs of socially disadvantaged sections of society. By actively engaging with stakeholders, the Company ensures that their insights and feedback are incorporated into the development and implementation of these initiatives. This collaborative approach helps to create more effective and inclusive programmes that better serve the community.

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

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

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

Benefits	FY 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)
<b>Employees</b>						
Permanent	2,829	1,668	58.96	1,760	1,165	66.19
Other than permanent	268	171	63.81	15	10	66.67
<b>Total Employees</b>	<b>3,097</b>	<b>1,839</b>	<b>59.38</b>	<b>1,775</b>	<b>1,175</b>	<b>66.20</b>
<b>Workers</b>						
Permanent	522	472	90.42	414	317	76.57
Other than permanent	11,745	10,328	87.94	6,822	5,287	77.50
<b>Total Workers</b>	<b>12,267</b>	<b>10,800</b>	<b>88.04</b>	<b>7,236</b>	<b>5,604</b>	<b>77.45</b>

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

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)
<b>Employees</b>										
<b>Permanent</b>										
Male	2,775	0	0	2,775	100	1,720	0	0	1,720	100
Female	54	0	0	54	100	40	0	0	40	100
<b>Total</b>	<b>2,829</b>	<b>0</b>	<b>0</b>	<b>2,829</b>	<b>100</b>	<b>1,760</b>	<b>0</b>	<b>0</b>	<b>1,760</b>	<b>100</b>
<b>Other than Permanent</b>										
Male	239	0	0	239	100	15	0	0	15	100
Female	29	0	0	29	100	0	0	0	0	0
<b>Total</b>	<b>268</b>	<b>0</b>	<b>0</b>	<b>268</b>	<b>100</b>	<b>15</b>	<b>0</b>	<b>0</b>	<b>15</b>	<b>100</b>
<b>Workers</b>										
<b>Permanent</b>										
Male	520	0	0	520	100	414	0	0	414	100
Female	2	0	0	2	100	0	0	0	0	0
<b>Total</b>	<b>522</b>	<b>0</b>	<b>0</b>	<b>522</b>	<b>100</b>	<b>414</b>	<b>0</b>	<b>0</b>	<b>414</b>	<b>100</b>
<b>Other than Permanent</b>										
Male	11,588	7,067	60.99	4,521	39.01	6,256	6,256	93.61	427	6.39
Female	157	153	97.45	4	2.55	135	135	97.12	4	2.88
<b>Total</b>	<b>11,745</b>	<b>7,220</b>	<b>61.47</b>	<b>4,525</b>	<b>38.53</b>	<b>6,391</b>	<b>6,391</b>	<b>93.68</b>	<b>431</b>	<b>6.32</b>

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

#### a. Median remuneration/wages:

Particular	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	6	4,15,000	1	3,65,000
Key Managerial Personnel*	4	97,48,870	0	0
Employees other than BoD and KMP	3,011	4,92,000	83	5,70,000
Workers	12,108	1,80,720	159	1,70,040

\* The Board of Directors comprises of 2 Executive Directors, 1 Non-Executive Director and 4 Independent Directors, including 1 Woman Director. For Non-Executive directors we have considered sitting fees.

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

Particulars	FY 2023-24	FY 2022-23
Gross wages paid to females as % of total wages	1.32	1.19

### 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, the Company respect human rights for all stakeholders. It has human rights policy, whose scope includes employees, suppliers & contractors, local communities & society Any human rights policy violation is addressed through a mechanism implemented by HR department.

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

The Company considers respect for human rights a fundamental value. It actively supports, protects, and promotes human rights, ensuring fair and ethical practices in business and employment. This commitment extends to maintaining a safe and inclusive workplace for all, regardless of factors such as ethnicity, sexual orientation, gender, or disability.

Employees are encouraged to share their concerns with superiors, HR, legal and compliance, or senior management, and a designated officer is available to address any issues promptly.

The Company does not support child labour, forced labour or any such practices.

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

Particulars	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	0	0	NA	0	0	NA
Discrimination at workplace	0	0	NA	0	0	NA
Child Labour	0	0	NA	0	0	NA
Forced Labour/Involuntary Labour	0	0	NA	0	0	NA
Wages	0	0	NA	2	0	NA
Other human rights related issues	0	0	NA	0	0	NA



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

Particulars	FY 2023-24	FY 2022-23
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of female employees/workers	0	0
Complaints on POSH upheld	0	0

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

The Company is committed to providing equal opportunities to all individuals and is intolerant of discrimination and/or harassment based on race, sex, nationality, religion, age, gender identification, expression, etc. In addition to this, the Company has a Policy against Sexual Harassment at the workplace in adherence to the Sexual Harassment of Women at Workplace (Prevention, Prohibition, and Redressal) Act, 2013. Employees are given training about POSH during their induction.

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

Yes

**10. Assessments for the year:**

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

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

During the assessment no such concerns were found.

### LEADERSHIP INDICATORS

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

As a precautionary measure, the Company has updated its General Purchase Agreements to include POSH compliance and compliance with child and forced labour laws for all its value chain partners.

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

Yes

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

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

**ESSENTIAL INDICATORS**

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

Parameter	FY 2023-24	FY 2022-23
<b>From renewable sources</b>		
Total electricity consumption (A)	38,499 GJ	27,870 GJ
Total fuel consumption (B)	0 GJ	0 GJ
Energy consumption through other sources (C)	0 GJ	0 GJ
<b>Total energy consumed from renewable sources (A+B+C)</b>	<b>38,499 GJ</b>	<b>27,870 GJ</b>
<b>From non-renewable sources</b>		
Total electricity consumption (D)	3,25,005 GJ	1,94,318 GJ
Total fuel consumption (E)	20,878 GJ	14,691 GJ
Energy consumption through other sources (F)	0 GJ	0 GJ
<b>Total energy consumed from non-renewable sources (D+E+F)</b>	<b>3,45,883 GJ</b>	<b>2,09,009 GJ</b>
<b>Total energy consumed (A+B+C+D+E+F)</b>	<b>3,84,382 GJ</b>	<b>2,36,879 GJ</b>
<b>Energy intensity per rupee of turnover</b> (Total energy consumed/Revenue from operations)	0.000007673295	0.000006318034
<b>Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total energy consumed/Revenue from operations adjusted for PPP)	0.000002118296	0.000001826021

The data for FY 2022-23 is on a standalone basis.

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

No

If yes, name of the external agency.

**2. Does the entity have any sites/facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Yes/No)**

No

If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.

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

Parameter	FY 2023-24	FY 2022-23
<b>Water withdrawal by source (in kilolitres)</b>		
(i) Surface water	0	0
(ii) Groundwater	71,395	18,993
(iii) Third party water	1,69,648	7,660
(iv) Seawater/desalinated water	0	0
(v) Others (Bottles/Customers)	0	30,493
– Water from municipal corporation	0	1,18,956
– Rain water	3	0
– Recycled water	71,114.4	0
– Water from customer/industrial association	24,955	0
<b>Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)</b>	<b>3,37,116</b>	<b>1,76,102</b>
<b>Total volume of water consumption (in kilolitres)</b>	<b>2,60,493</b>	<b>2,69,836</b>
<b>Water intensity per rupee of turnover</b> (Total water consumption/Revenue from operations)	0.000005200139	0.000007197063
<b>Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total water consumption/Revenue from operations adjusted for PPP)	0.000001435554	0.000002080076

The data for FY 2022-23 is on a standalone basis.

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

No

If yes, name of the external agency. NA

**4. Provide the following details related to water discharged:**

Parameter	FY 2023-24	FY 2022-23
<b>Water discharge by destination and level of treatment (in kilolitres)</b>		
<b>(i) To Surface water</b>		
No treatment	0	0
With treatment – please specify level of treatment	0	0
<b>(ii) To Groundwater</b>		
No treatment	0	0
With treatment – please specify level of treatment	0	0
<b>(iii) To Seawater</b>		
No treatment	0	0
With treatment – please specify level of treatment	0	0
<b>(iv) Sent to third-parties</b>		
No treatment	29,771	0
With treatment – please specify level of treatment	24,662	0
<b>(v) Others</b>		
No treatment	0	0
With treatment – please specify level of treatment	22,190	27,079
<b>Total water discharged (in kilolitres)</b>	<b>76,623</b>	<b>27,079</b>

The data for FY 2022-23 is on a standalone basis.

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

No

If yes, name of the external agency.

NA

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

Yes

If yes, provide details of its coverage and implementation.

Most of our manufacturing facilities are having Zero Liquid Discharge facility system, however in some units we are in process to install the same.

**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/Nm <sup>3</sup>	26.29	2.53
SOx	mg/Nm <sup>3</sup>	6.26	0.42
Particulate matter (PM)	mg/Nm <sup>3</sup>	252.27	1.11
Persistent organic pollutants (POP)	-	0	-
Volatile organic compounds (VOC)	-	0	-
Hazardous air pollutants (HAP)	mg/Nm <sup>3</sup>	0	-
Others – please specify	-	0	0

The data for FY 2022-23 is on a standalone basis.

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

Yes

If yes, name of the external agency.

1. Hubert Enviro Care Systems
2. Enviro Lab
3. Metro Enviro Chem Associates
4. Ashwamedh Engineers & Consultants
5. Akanksha Analytical & Research Lab

**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
<b>Total Scope 1 emissions</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> equivalent	7,722.29	1,855
<b>Total Scope 2 emissions</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> equivalent	64,640	1,33,602
<b>Total Scope 1 and Scope 2 emissions per rupee of turnover</b> (Total Scope 1 and Scope 2 GHG emissions/Revenue from operations)		0.000001445298	0.000003612908
<b>Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total Scope 1 and Scope 2 GHG emissions/Revenue from operations adjusted for PPP)		0.000000398990	0.000001044193

The data for FY 2022-23 is on a standalone basis.

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

No

If yes, name of the external agency. NA

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

No

If Yes, then provide details. NA

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

Parameter	FY 2023-24	FY 2022-23
<b>Total Waste generated (in metric tonnes)</b>		
Plastic waste (A)	198.61	7.00
E-waste (B)	4.96	0.061
Bio-medical waste (C)	0.01	0
Construction and demolition waste (D)	240.10	0
Battery waste (E)	14.52	3.00
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (G)	92.82	5,292
Other Non-hazardous waste generated (H) Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	76,265.48	71,000
– Used Gloves	741.26	70,988
– Welding Glass	0.14	
– Metal and Glass	73,616	70,988
– Packaging Material	235.59	0
– Paper Waste	40.52	0
– Food Waste	24.41	0
– STP Water	14,293.50	0
– General Garbage	346.64	0
– Wooden Waste	1,260.83	0
– Liquid waste	0	12
<b>Total (A + B + C + D + E + F + G + H)</b>	<b>76,816.51</b>	<b>76,302.06</b>
<b>Waste intensity per rupee of turnover</b> (Total waste generated/Revenue from operations)	0.000001533463	0.000002035128
<b>Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total waste generated/Revenue from operations adjusted for PPP)	0.000000423329	0.000000588187

The data for FY 2022-23 is on a standalone basis.

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

Category of waste	FY 2023-24	FY 2022-23
(i) Recycled	0	0
(ii) Re-used	0	0
(iii) Other recovery operations	75,147.22	0
<b>Total</b>	<b>75,147.22</b>	<b>0</b>

The data for FY 2022-23 is on a standalone basis.

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

Category of waste	FY 2023-24	FY 2022-23
(i) Incineration	0	0
(ii) Landfilling	0	0
(iii) Other disposal operations	1,665.98	6.25
<b>Total</b>	<b>1,665.98</b>	<b>6.25</b>

The data for FY 2022-23 is on a standalone basis.

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

No

If yes, name of the external agency. NA

**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.**

Necessary approvals are obtained from legal authorities for the generation, storage, and disposal of waste, depending on its type. All hazardous and non-hazardous waste is segregated at the source, collected, and stored separately in designated areas of the scrap yard with proper identification and labelling. Hazardous waste is stored according to regulations to prevent environmental impact, and an inventory is maintained as required. Operators handling waste receive necessary training and personal protective equipment.

All waste is disposed of through authorised agencies, with records maintained and returns submitted as per legal requirements. Continual improvement projects are implemented across all units to reduce waste generation from processes and plants.

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

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

**12. Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current financial year:**

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

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

Yes

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

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

**LEADERSHIP INDICATORS**

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

Yes

The Company has a disaster management policy in place which guides it to work proactively and prepare advance plan readiness for anticipated disasters. The Company identified natural disasters, and health-related major social issues too. For eg. The Company has supported its employees with central coordination and helped its employees.

<https://www.jbmgroup.com/investors/jbm-auto-ltd/codes/>

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

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

**ESSENTIAL INDICATORS**

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

5

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

Sr. No.	Name of the trade and industry chambers/associations	Reach of trade and industry chambers/associations (State/ National/ International)
1.	Automotive Component Manufacturers Association of India (ACMA)	National
2.	Society of Indian Automobile Manufacturers (SIAM)	National
3.	Associated Chambers of Commerce and Industry of India (ASSOCHAM)	National
4.	Federation of Indian Chambers of Commerce & Industry (FICCI)	National
5.	Union Internationale des Transports Publics (UTIP)	International

**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

**LEADERSHIP INDICATORS**

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

Sr. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half Yearly/ Quarterly/ Others – Please specify)	Web Link, if available
	JBM actively engages in advancing industry interests and public welfare through its involvement with various industry associations. It backs several initiatives of SIAM, addressing areas such as product safety, alternative fuel vehicles, environmental issues, fuel policies, and customer education, among others. The JBM’s various policy on ESG and related areas represents a forward-thinking approach to fostering safe and inclusive development.				

## PRINCIPLE 8: BUSINESSES SHOULD PROMOTE INCLUSIVE GROWTH AND EQUITABLE DEVELOPMENT.

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

### ESSENTIAL INDICATORS

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

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

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

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

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

The Company has implemented a Grievance Redressal Policy to address community concerns. Each plant/unit maintains a complaint register for local community members to log their issues.

Complaints are managed directly by the CSR department and regularly reviewed by the plant head. Additionally, an official e-mail address is available for the broader community to raise their concerns.

The Company also engages in various CSR activities aimed at community development, which are periodically reviewed by the CSR committee and the Board.

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

Particular	FY 2023-24	FY 2022-23
Directly sourced from MSMEs/small producers	16.47	22.28
Directly from within India	94.60	97.29

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

Particular	FY 2023-24	FY 2022-23
Rural	12.37	15.13
Semi-urban	46.48	43.38
Urban	18.39	24.81
Metropolitan	22.76	16.68

### LEADERSHIP INDICATORS

#### 1. Details of beneficiaries of CSR Projects:

Sr. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalised groups
1.	Skill Development	3,500+	100



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

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

**ESSENTIAL INDICATORS**

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

The Company has procedures in place for handling customer/consumer complaints. Customer satisfaction survey measurement is also conducted and action plan guides for continuous improvement.

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

Particular	As a percentage to total turnover
Environmental and social parameters relevant to the product	The Company is in B2B (Business to Business) and products are manufactured as per the requirement of Customers.
Safe and responsible usage	100
Recycling and/or safe disposal	Not Available

The above data is reported for EV Buses.

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

Particular	FY 2023-24			FY 2022-23		
	Received during the year	Pending resolution at end of year	Remark	Received during the year	Pending resolution at end of year	Remark
Data privacy	0	0	NA	0	0	NA
Advertising	0	0	NA	0	0	NA
Cyber-security	0	0	NA	0	0	NA
Delivery of essential services	0	0	NA	0	0	NA
Restrictive Trade Practices	0	0	NA	0	0	NA
Unfair Trade Practices	0	0	NA	0	0	NA
Other	145	2	NA	0	0	NA

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

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

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

Yes

If available, provide a web link of the policy:

<https://www.jbmgroup.com/wp-content/uploads/jbm-auto-ltd/corpGovSustain/policies/Cyber-Security-Policy.pdf>

**JBM Auto Limited**

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

There were no such incidents in FY 2023-24.

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

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

0

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

0

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

There were no such breaches.

**LEADERSHIP INDICATOR**

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

The information on various products of the entity can be accessed on Company's website. We also provide customers with owner's manual.

<https://www.jbmgroup.com/businesses/>

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

In auto components, we manufacture the parts as per customer requirement of safety and quality and our Company also manufactures products tailored to our B2B clients' needs. These initiatives aim to inform our clients about various product specifications, the safe and responsible use of our products, and potential applications. The owner's manual document for all products contains important product information and instructions. We emphasize the safe & responsible usage of our vehicles in respective communication channels. Our customer support details are also provided in all these communication channels.

We conduct thorough technical and operational training for bus drivers and bus staff. We also provide relevant SOPs/manuals for safe usage of our batteries.

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

The Company informs its customers/consumers of any disruption/discontinuation of essential services through e-mail.

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

Yes

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

For our vehicles, our owner's manual contains information about Safety Strikers such as- No smoking, Fire Extinguisher Sticker, Wheel Chair assistance sticker etc.

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

Yes