TÜVINDIA

ANNEXURE X

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT 2025-26

INDEPENDENT ASSURANCE STATEMENT

To,
The Board of Directors,
Jain Irrigation Systems Limited (JISL),
Jain Plastic Park, P.O. Box. 72, N.H. No. 6,
Jalgaon – 425001, Maharashtra, India

JISL engaged TÜV India Private Limited (TUVI) to provide independent third-party assurance over its Business Responsibility and Sustainability Reporting (BRSR) disclosures for FY 2025-26. Project Reference No: 8125062373; dated: 03/07/2026. The engagement covered Reasonable assurance over applicable BRSR Core disclosures within the agreed assurance boundary and limited assurance over BRSR Essential Indicators, Leadership Indicators and the specific GRI STANDARDS 2021 disclosures listed in this assurance statement in accordance with ISAE 3000 (Revised). The following frameworks and guidelines are referred to during the assurance process:

i. The Industry Standards on Reporting of BRSR Core, as per SEBI circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177, dated 20 December 2024;
ii. SEBI circular SEBI/HO/CFD/CMD-2/P/CIR/2021/562, dated 10 May 2021;
iii. The SEBI notification SEBI/LAD-NRO/GN/2023/131, dated 14 June 2023, related to BRSR reporting requirements;
iv. The BRSR Core – Framework for Assurance and ESG disclosures for the Value Chain, as stipulated by SEBI circular SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122, dated 12 July 2023;
v. GRI STANDARDS 2021
vi. The reporting criteria comprise the BRSR Framework prescribed under SEBI Listing Regulations, Industry Standards on BRSR Core (December 2024), applicable guidance notes, and GRI Standards 2021 as adopted by JISL.

The assurance engagement for BRSR Core disclosures was conducted with reasonable assurance, and (GRI STANDARDS 2021) disclosures as well as disclosures under nine principles (other than CORE disclosures) were subjected to a reasonable assurance engagement, following the requirements of International Standard on Assurance Engagements ISAE 3000 (Revised).

Management's Responsibility

Management is responsible for establishing, implementing and maintaining appropriate internal controls, governance mechanisms, data management systems and documentation processes necessary to ensure completeness, accuracy, consistency and traceability of sustainability information.

Scope and Boundary of Assurance Engagement

The assurance boundary excludes corporate offices, sales offices, overseas subsidiaries, joint ventures and associate entities and disclosures outside the manufacturing boundary were excluded unless specifically stated. Consequently, reported KPIs may not represent the entirety of JISL's global operations.
Value-chain disclosures, where reported, were reviewed only to the extent information was available from management and were not subjected to independent assurance procedures unless specifically identified within the assurance scope. The assurance engagement included the following activities:

1. Review of General Disclosures, Management and Process Disclosures, and JISL's responses to all nine BRSR principles;
2. Review and evaluation of the nine attributes specified under Annexure I – Format of BRSR Core, as disclosed in the BRSR;
3. Assessment of the quality, clarity, and completeness of the reported information;
4. Verification of supporting evidence on a sample basis, involving:
    i. Limited assurance for disclosures under nine principles (other than CORE disclosures) and GRI-based disclosures,
    ii. Reasonable assurance for the nine core attributes as per the BRSR Core framework.

This approach ensured an assessment aligned with the principles of ISAE 3000 (Revised), providing an independent and objective evaluation of the reliability and accuracy of JISL's ESG disclosures.

GHG emissions were quantified using methodologies aligned with the GHG Protocol Corporate Accounting and Reporting Standard and applicable emission factors.

TUVI has verified the following nine attributes as per Annexure I - Format of BRSR Cores given in the BRSR Report 'Reasonable Level' assurance engagement in line with ISAE 3000 (Revised) Assurance Standard:

Attributes	KPI

Greenhouse Gas (GHG) Footprint	Gross Scope 1 GHG emissions (tCO_2e), with breakup by constituent gases, where applicable - GHG (CO2e) Emission in MT - Direct emissions from organisation's owned- or controlled sources
	Gross Scope 2 GHG emissions (tCO_2e) - Indirect emissions from the generation of energy that is purchased electricity, steam, heating and cooling (where applicable) from a utility provider; renewable energy and grid electricity
	GHG Emissions Intensity (Scope 1 + Scope 2) per unit of Revenue from Operations (PPP adjusted)
	GHG Emissions Intensity (Scope 1 + Scope 2) per unit of Product/Output – in terms of Metric tonnes of CO2 equivalent per MT of product or equivalent output basis
Water Footprint	Total water consumption: Water consumption was determined using direct meter readings where available. Where estimates were used based on historical records, utility bills, and operational data, their reasonableness was evaluated as part of the assurance procedures.
	Water consumption intensity: Water intensity per unit of revenue from operations (Water consumption / Revenue from operations adjusted for Purchasing Power Parity (PPP))
	Water consumption intensity - Water intensity per unit of product/output
	Water Discharged by Destination and Level of Treatment (kL) : based on values (estimation approach was proxy data, engineering estimates)
Energy Footprint	Total energy consumed in GJ: using measured values for owned premises and estimates for co-sharing offices; Energy consumption within the operational boundary was considered
	Percentage of Renewable Energy Consumed: In % terms
	Energy Intensity per Revenue from Operations (PPP adjusted), Energy Intensity (Revenue-based) and
	Energy Intensity per Unit of Product/Output (or applicable production unit), Energy Intensity (Production-based), as reported under BRSR Core.
Embracing Circularity – Details Related to Waste Management	• Plastic Waste (A) • E-waste (B) • Bio-medical waste (C) • Construction and Demolition waste (D) • Battery waste (E) • Radioactive waste (F) NA
	Other Hazardous waste (G) : see the list below
	Reported waste categories
	Other Non-hazardous waste generated (H) : see the list below
	Organic waste: Corrugated Boxes and Pipes, Plastic Waste, Aluminium Scrap, Copper Scrap, MS Scrap, Cast Iron, Rotor Ring, Poly Bags, Paper, Garbage, Wood Scrap
	Total waste generated (A +B + C + D + E + F + G + H) in MT
	Waste intensity • MT /Revenue from Operations • MT /Revenue from Operations adjusted for PPP
	Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (MT)
	Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (Intensity), kg of Waste Recycled /Total Waste generated

	For each category of waste generated, total waste disposed by nature of disposal method (MT)	
	For each category of waste generated, total waste disposed by nature of disposal method (Intensity) kg of Waste Recycled /Total Waste generated	
Employee Well-being and Safety	Spending on measures towards well-being of employees and workers – cost incurred as a % of total revenue of the company: In % terms	
	Details of safety-related incidents for employees and workers (including contract-workforce e.g. workers in the company's construction sites) Number of Permanent Disabilities Lost Time Injury Frequency Rate (LTIFR) (Lost Time Injury Frequency Rate) = (Number of Lost Time Injuries x 1,000,000) / Total Hours Worked: No. of fatalities	
Gender Diversity and Equal Opportunity	Gross wages paid to females as % of wages paid: In % terms	
	Complaints on POSH	1) Total Complaints on Sexual Harassment (POSH) reported
		2) Complaints on POSH as a % of female employees/workers
		3) Complaints on POSH upheld
Inclusive Development	Input material sourced from the following sources as % of total purchases: Directly sourced from MSMEs/ small producers and from within India - In % terms: As % of total purchases by value	
	Job creation in smaller towns: Wages paid to persons employed in smaller towns (permanent or non-permanent /on contract) as % of total wage cost: as % of total wage cost	
Fairness in Engaging with Customers and Suppliers	Instances involving loss/breach of data of customers as a percentage of total data breaches or cyber security events: in % terms	
	Number of days of accounts payable - (Accounts payable *365) / Cost of goods/services procured	
Openness of Business	Concentration of purchases & sales done with trading houses, dealers, and related parties. Loans and advances & investments with related parties	1) Purchases from trading houses as % of total purchases
		2) Number of trading houses where purchases are made from
		3) Purchases from top 10 trading houses as % of total purchases from trading houses
		1) Sales to dealers/distributors as % of total sales
		2) Number of dealers/distributors to whom sales are made
		3) Sales to top 10 dealers/distributors as % of total sales to dealers/distributors
		Share of RPTs (as respective %age) in- Purchases, Sales, Loans & advances, Investments

TUVI has verified the below-mentioned Essential and Leadership Indicators given in the Business Responsibility and Sustainability Reporting (BRSR) 'Limited Level' assurance engagement in line with ISAE 3000 (Revised) Assurance Standard:

Principles	Essential Indicators	Leadership Indicators
Principle 1: Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.	1,2,3,4,5,6,7,8,9	1, 2
Principle 2: Businesses should provide goods and services in a manner that is sustainable and safe.	1,2,3,4	1,2, 3, 4

Principle 3: Businesses should respect and promote the well-being of all employees, including those in their value chains.	1,2,3,4,5,6,7,8,9,10,11,12, 13,14,15	1,2,3,4, 5, 6
Principle 4: Businesses should respect the interests of and be responsive to all its stakeholders.	1,2	1,2,3
Principle 5: Businesses should respect and promote human rights.	1,2,3,4,5,6,7,8,9,10, 11	1,2,3, 4, 5
Principle 6: Businesses should respect and make efforts to protect and restore the environment.	1,2,3,4,5,6,7,8,9,10,11,12, 13	1,2,3,4, 5, 6,7, 8
Principle 7: Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent.	1,2	1
Principle 8: Businesses should promote inclusive growth and equitable development.	1,2,3,4, 5	1,2,3, 4, 5, 6
Principle 9: Businesses should engage with and provide value to their consumers in a responsible manner	1,2,3,4,5,6, 7	1,2,3, 4

Notes:

1. Principle 1, Essential indicator 8, 9 | Principle 2, Essential indicator 1, 2.b, Leadership indicators: 2 | Principle 3 Essential Indicator 1.c | Principle 3 Leadership indicators 1 c, 2, 5 | Principle 8 Essential Indicator 5 | Principle 8 Essential indicator 4 | and "Total Revenue from Operations adjusted for PPP". Disclosures/values are financial values extracted from annual audited statements or input data corresponding financial data which was audited during financial audit.
2. The disclosures are limited to the 11 manufacturing facilities and do not encompass the JISL offices and offshore locations.

TUVI has verified the below-mentioned disclosures given in the Business Responsibility and Sustainability Reporting (BRSR) 'Reasonable Level' assurance engagement in line with ISAE 3000 (Revised) Assurance Standard:

General Disclosures 2021 – 2-1 (Organisational details), 2-2 (Entities included in the organisation's sustainability reporting), 2-3 (Reporting period, frequency and contact point), 2-5 (External assurance), 2-7 (Employees)

GRI 3: Material Topics – 3-1 (Process to determine material topics), 3-2 (List of material topics), 3-3 (Management of material topics).

Topic Standards	Disclosure
Material	GRI 301: 2
Energy	GRI-302: 1, 3
Water and Effluents	GRI-303: 1,3,4,5
Emissions	GRI-305: 1, 2, 3, 4, 7
Waste	GRI-306: 3, 4, 5
Employment	GRI-401: 1,2,3
Occupational Health and Safety	GRI-403: 1, 4, 8, 9, 10
Training and Education	GRI-404: 1,2,3
Diversity and Equal Opportunity	GRI-405: 2
Local Communities	GRI-413: 1
Supplier Social Assessment	GRI-414: 1-2
Public Policy	GRI 415: 1
Customer Health and Safety	GRI 416: 1

The following plants of Jain Irrigation Systems Ltd. (JISL) and Jain Farm Fresh Foods Ltd. (JFFFL) were considered part of the boundary for BRSR verification.

1. JISL, Plastic Park, Jalgaon, Maharashtra
2. JISL, Energy Park, Jalgaon, Maharashtra
3. JISL, Tissue Culture Park, Jalgaon, Maharashtra
4. JISL, Agri Park, Jalgaon, Maharashtra
5. JISL, Kondamadgu, Hyderabad, Telangana
6. JISL, Udumalpeth, Tamil Nadu
7. JISL, Alwar, Rajasthan
8. JFFFL, Jalgaon, Maharashtra
9. JFFFL, Chittoor, Unit-1, Andhra Pradesh
10. JFFFL, Chittoor, Unit-2, Andhra Pradesh
11. JFFFL, Vadodara, Gujarat

Onsite Verification: The assurance engagement covered the 11 manufacturing facilities included within the defined reporting boundary. Assurance activities comprised a desk review, remote verification, and on-site verification using a risk-based sampling approach in accordance with ISAE 3000 (Revised). On-site verification was conducted from 08 to 12 June 2026 at JISL Plastic Park, JISL Energy Park, JISL Agri Park, JISL Tissue Culture Park, and Jain Farm Fresh Foods Limited, Jalgaon, Maharashtra. The remaining facilities within the reporting boundary were assessed through remote verification, desk review, and evaluation of supporting records and evidence. The combination of on-site and remote procedures provided sufficient and appropriate evidence to support the assurance conclusion within the agreed scope.

Limitations

This assurance engagement was limited to the agreed subject matter and scope defined in the engagement letter and conducted in accordance with the applicable SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated 12 July 2023 and the Industry Standards on reporting of BRSR Core issued vide SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177 dated 20 December 2024. No limitation to the agreed scope was encountered during the engagement.

The assurance procedures performed do not constitute a financial statement audit, legal compliance review, or certification of future performance. No assurance has been provided on prospective information, including future targets, forecasts, commitments, ambitions, transition plans, net-zero commitments, carbon neutrality claims, or science-based targets, unless specifically included within the agreed scope of assurance.

TUVI relied on the information and explanations provided by JISL, including financial information derived from the audited financial statements. Responsibility for the completeness, accuracy, and authenticity of the underlying data and disclosures rests with JISL.

Accordingly, this assurance statement expresses a conclusion only on the agreed subject matter and should not be construed as providing assurance on any other environmental, social, governance, or sustainability claims beyond the defined scope. TUVI disclaims liability for decisions made based on this assurance statement or for any inaccuracies arising from information provided by JISL. Any reliance placed on this assurance statement by third parties is at their own risk.

TUVI's Responsibility

TUVI did not participate in the preparation of the reported disclosures, development of ESG strategy, materiality assessment methodology, target setting, or data compilation activities. TUVI's responsibility is to perform a reasonable assurance engagement over the BRSR Core disclosures and a limited assurance engagement over the specific GRI STANDARDS 2021 disclosures identified in this assurance statement, and to express independent conclusions based on the evidence obtained. Our engagement did not include an evaluation of the effectiveness of JISL's ESG strategy, governance, risk management processes, or the overall adequacy of the report beyond the agreed assurance scope. Responsibility for the preparation and presentation of the BRSR disclosures, the completeness and accuracy of the underlying information, and the retention of supporting records rests solely with JISL. This assurance statement has been prepared in accordance with the terms of the engagement for the use of JISL and the intended users of the BRSR and should be read in conjunction with the report to which it relates.

Assurance Methodology

During the assurance engagement, TÜV India Private Limited (TUVI) adopted a risk-based approach, focusing verification efforts on disclosures and issues of high material relevance to JISL and its stakeholders. The objective was to assess the reliability and accuracy of the non-financial information disclosed, with emphasis on the robustness of data management systems, internal controls, and information flows.

Evidence gathering was performed using risk-based sampling techniques considering materiality, data complexity, prior year findings and management control maturity, and data aggregation. Testing included verification of data traceability, consolidation and final disclosure stages.

TUVI's assurance activities included:

1. Document and Data Review
    - Examination of documents, datasets, and supporting evidence provided by JISL for the nine attributes listed in Annexure I – Format of BRSR Core (non-financial disclosures).
    - Evaluation of disclosures related to Management Approach and performance indicators.
2. Stakeholder Interviews
    - Conducted interviews with key representatives, including data owners, process managers, and decision-makers across various departments.
    - Reviewed JISL's approach to stakeholder engagement and materiality determination to validate qualitative statements included in the report.
    - Interviews were conducted through both onsite visits and remote assessments, as applicable.
3. Process and System Assessment
    - Sample-based review of systems and processes for:
        - Implementing ESG and sustainability-related policies, as described in the BRSR.
        - Collecting, managing, and reporting both quantitative data and qualitative information for the reporting period.

- Assessment of the internal controls supporting data accuracy, traceability, and consistency.

4. Reporting Framework Adherence
   - Verified JISL's adherence to reporting requirements under:
     - SEBI's BRSR guidelines, and
     - GRI Standards 2021 (Global Reporting Initiative).

GRI Evaluation (Supplementary Criteria) : TUVI evaluated the GRI-based disclosures against the GRI STANDARDS 2021 reporting Principles for defining report quality and reporting process, including Accuracy, Balance, Clarity, Comparability, Completeness, Sustainability Context, Timeliness, Verifiability, Materiality, and Stakeholder Inclusiveness. In addition, TUVI considered the organisation's responsiveness to material stakeholder concerns as a supplementary evaluation criterion. This methodology enabled TUVI to provide an evidence-based assurance conclusion while maintaining alignment with ISAE 3000 (Revised).

OPPORTUNITIES FOR CONTINUOUS IMPROVEMENT

The following opportunities for continuous improvement were identified during the assurance engagement. These observations are aligned with management's existing objectives and programmes and are summarised in Section 12 (Observations) of the accompanying Management Report. The recommendations below constitute the authoritative statement of the assurance team's forward-looking observations and should be read together with the Management Report.

1. Consider implementing a Double Materiality Assessment in line with the European Sustainability Reporting Standards (ESRS) under the Corporate Sustainability Reporting Directive (CSRD). Separately, evaluate alignment with the ISSB Standards to strengthen investor-focused sustainability disclosures.
2. Management may evaluate future enhancement in line with evolving DEI practices. Principle 1, Essential indicator 2, 5, 6. Disclosure is based on management representation.
3. Strengthen supplier and value chain ESG due diligence covering human rights, labour practices, environmental compliance, and grievance management.
4. Further enhance the organisation's safety culture through behavioural safety programmes, near-miss reporting, contractor safety management, and the use of leading safety indicators.
5. Integrate ESG-based supplier qualification criteria, sustainable procurement requirements, and supplier sustainability performance assessments into the Centralised Purchase Policy.
6. Complete the migration of HR data from the existing system to the new HR-ONE system to improve data management and reporting efficiency.
7. Need to set documentation tracking processes in place to safely reclaim JISL products for reuse, recycling and disposal at the end of life.

Conflict of Interest

In accordance with the Business Responsibility and Sustainability Reporting (BRSR) requirements prescribed by SEBI, the identification and management of conflicts of interest are fundamental to maintaining the integrity, independence, and credibility of assurance engagements. TÜV India Private Limited (TUVI) has established policies and procedures to identify, evaluate, and manage any actual or potential conflicts of interest that could impair the objectivity or impartiality of its assurance activities. Any identified threats to independence are assessed and addressed through appropriate safeguards to ensure compliance with applicable ethical and regulatory requirements.
TUVI confirms that no actual or potential conflict of interest affecting its independence or objectivity was identified during this engagement.

Assurance Conclusion

In our opinion, based on the procedures performed and the evidence obtained, the BRSR Core disclosures, including the nine ESG attributes as specified in Annexure I of the SEBI BRSR Core framework, are fairly presented, in all material respects, in accordance with the applicable BRSR reporting criteria prescribed by SEBI. Further, the BRSR Core disclosures subject to reasonable assurance have been prepared, in all material respects, in conformity with the applicable reporting criteria.

Competence and Independence

TÜV India Private Limited (TUVI) confirms that it has the necessary competence, capabilities, and experience to perform this assurance engagement. TUVI maintains its independence in accordance with the IESBA Code of Ethics and applies a system of quality management consistent with ISQM 1 (and ISQM 2, where applicable) to ensure the quality and integrity of its assurance engagements.

Disclosures: TUVI is of the opinion that the reported disclosures generally comply with the requirements of the BRSR. JISL's General Disclosures provide appropriate contextual information about the organisation, while the Management & Process Disclosures adequately describe the management approach for the nine attributes as per Annexure I – Format of BRSR Core and other disclosures under nine principles as per Annexure II – Business Responsibility and Sustainability Reporting Format.

Limited Assurance Conclusion: Based on the procedures performed and evidence obtained, nothing has come to our attention that causes us to believe that the subject matter information is not prepared, in all material respects, in accordance with the applicable reporting criteria.

Reasonable Assurance Conclusion: Based on the procedures performed and the evidence obtained, in our opinion, the BRSR Core information of JISL, for the reporting period, is prepared, in all material respects, in accordance with the applicable requirements of the SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated 12 July 2023 and the Industry Standards on reporting of BRSR Core issued vide SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177 dated 20 December 2024.

Evaluation of BRSR Core and BRSR Nine Principles

a) **Governance, Leadership, and Oversight:** The BRSR report appropriately discloses messages from top management, the business model aimed at promoting inclusive growth and equitable development, along with related actions and strategies. It highlights JISL's focus on services, risk management practices, environmental protection and restoration efforts, and organisational priorities, confirming Board-level oversight of sustainability, ESG risks, climate-related matters and stakeholder concerns.

b) **Connectivity of Information:** JISL discloses the nine attributes as per Annexure I - Format of BRSR Core and *nine BRSR principles covering Essential and Leadership Indicators*. The report effectively demonstrates the inter-relatedness and dependencies of these principles with factors influencing the organisation's ability to create value over time.

c) **Stakeholder Responsiveness:** The report details mechanisms for engaging key stakeholders to identify major concerns and to derive and prioritise short-, medium-, and long-term strategies. It provides valuable insights into the nature and quality of JISL's relationships with its stakeholders and fairly represents how the organisation understands, considers, and responds to their legitimate needs and interests.

d) **Materiality:** Material issues related to the nine attributes and corresponding KPIs, as required by the BRSR framework, are adequately identified and reported.

e) **Conciseness:** The report communicates the required information clearly and succinctly, using brief and to-the-point sentences. Effective use of graphs, pictorials, and tabular representations enhances clarity while maintaining the continuity of information flow throughout the report.

f) **Reliability and Completeness:** JISL has established robust internal systems for data aggregation and evaluation. Management maintains documented review, validation, and approval processes supporting ESG data quality and reporting integrity. All data provided to TUVI underwent a QA/QC process. During the assurance engagement, TUVI identified certain immaterial inaccuracies arising from transcription, interpretation, and aggregation errors, which were subsequently corrected by management.

TUVI's assurance team verified the majority of data on a sample basis during the assurance process and found it to be fairly accurate in all material respects. The information is reported transparently, neutrally, and is free from material misstatement.

g) **Consistency and Comparability:** Information in the BRSR is presented on an annual basis and was found to be reliable and complete. This supports adherence to the principles of consistency and comparability in reporting.

Independence and Code of Conduct: TUVI complies with the International Ethics Standards Board for Accountants (IESBA) Code of Ethics and maintains independence through a threats and safeguards approach. Potential threats to independence, including self-interest, self-review, advocacy, familiarity, and intimidation, are identified, evaluated, and addressed through appropriate safeguards.

The engagement was conducted in accordance with SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated 12 July 2023 and the Industry Standards on reporting of BRSR Core issued vide SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177 dated 20 December 2024.

TUVI provides only verification and assurance services and does not offer consulting or other non-assurance services that could impair its independence.

Quality control: TUVI maintains a system of quality management in accordance with ISQM 1 and applies ISQM 2, where applicable. The engagement team possesses the necessary competence and experience and complies with the fundamental ethical principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behaviour.

GRI Report:

In our opinion, based on the scope of this assurance engagement, the disclosures on ESG performance and the reference information provide a fair representation of the material topics and related strategies, and meet the general content and quality requirements of the GRI Standards 2021. JISL appropriately discloses the KPIs and actions that focus on value creation over the short, medium, and long term. The KPIs selected and disclosed by JISL are fairly represented. Based on the procedures we have performed, nothing has come to our attention that causes us to believe that the information subject to the limited assurance engagement was not prepared, in all material respects, in accordance with the identified BRSR criteria. TUVI did not perform any assurance procedures on prospective information such as targets, expectations, and

ambitions disclosed in the ESG information. Consequently, TUVI expresses no conclusion on such prospective information. This assurance statement has been prepared in accordance with the terms of our engagement.

Disclosures: TUVI is of the opinion that the reported disclosures generally meet the GRI Standards 2021 reporting requirements. JISL refers to general disclosure to report contextual information about JISL, while the 'Management Approach' is discussed to report the management approach for each material topic.

Universal Standard: JISL followed GRI 1: Foundation (2021): Requirements and principles for using the GRI Standards 2021; General Disclosures 2021: Disclosures about the reporting organisation. General disclosures were followed when reporting information about an organisation's profile, strategy, ethics and integrity, governance, stakeholder engagement practices, and reporting process and GRI 3: Material Topics 2021: Disclosures and guidance about the organisation's material topics. GRI3 was selected for Management's Approach on reporting information about how an organisation manages a material topic.

TUVI is of the opinion that this report has been prepared in reference to the GRI Standards 2021.

Topic Specific Standard: 200 series (Economic topics) {limited to scope of work, financial figures as disclosed in JISL's audited financial statements}, 300 series (Environmental topics), and 400 series (Social topics); these Topic-specific Standards were used to report information on the organisation's impacts related to environmental and social topics. TUVI is of the opinion that the reported material topics and Topic-specific Standards that JISL used to prepare its report are appropriately identified and addressed.

Reasonable Assurance Conclusion: Based on the procedures we have performed, nothing has come to our attention that causes us to believe that the information subject to the limited assurance engagement was not prepared in all material respects. TUVI found the ESG information to be reliable in all principles, with regard to the reporting criteria of the GRI Standards 2021.

Stakeholder Inclusiveness: Stakeholder identification and engagement have been carried out by JISL on a periodic basis to bring out key stakeholder concerns as material topics of significant stakeholders. In our view, the report meets the requirements.

Sustainability Context: JISL established the relationship between ESG and organisational strategy within the report, as well as the context in which disclosures are made. In our view, the report meets the requirements with regard to the ESG Context.

Materiality: The materiality assessment process has been carried out, based on the requirements of the GRI Standards 2021, considering topics that are internal and external to the JISL's range of businesses. The report fairly brings out the aspects and topics (KPI's), and their respective boundaries of the diverse operations of JISL. In our view, the report meets the requirements.

Responsiveness: TUVI believes that the responses to the material aspects are fairly articulated in the report, i.e. disclosures on JISL policies and management systems including governance. In our view, the report meets the requirements.

Impact: JISL communicates its ESG performance through regular, transparent internal and external reporting. Public ESG disclosures are prepared in alignment with the SEBI BRSR framework. The Company's ESG reporting is supported by its governance framework and related policies, including the POSH Policy, ESG Policy, Code of Conduct, and Whistle Blower Policy. ESG performance is periodically reported to the Board of Directors, which oversees the implementation of ESG objectives and monitors progress against established goals and targets. JISL has also established contemporary ESG goals and targets, supported by primary records and underlying data, against which performance is measured and periodically disclosed.

Completeness: The report has fairly disclosed the selected non-financial KPI's, as per GRI Standards 2021. In our view, the report meets the requirements.

Reporting Principles for Defining Report Quality: The majority of the data and information included in the Business Responsibility and Sustainability Reporting (BRSR) was verified by TUVI's assurance team during the remote assurance process and was found to be fairly accurate in all material respects. The Business Responsibility and Sustainability Reporting (BRSR) presents ESG-related disclosures in a balanced, transparent, and understandable manner, with information that is clear in both content and presentation. Based on our assessment, the Business Responsibility and Sustainability Reporting (BRSR) demonstrates alignment with the GRI Reporting Principles for defining report quality, including accuracy, balance, clarity, comparability, completeness, sustainability context, timeliness, and verifiability, as applicable.

Reliability: The majority of the data and information included in the Business Responsibility and Sustainability Reporting (BRSR) was verified by TUVI's assurance team and was found to be fairly accurate in all material respects. During the verification process, certain immaterial inaccuracies attributable to transcription, interpretation, and aggregation errors were identified and subsequently corrected by management. The corrected information has been incorporated into the final reported disclosures. Based on the procedures performed and the evidence obtained, and considering the nature of a limited assurance engagement conducted in accordance with the applicable GRI Standards 2021 and assurance criteria, TUVI concludes that the ESG data and information presented in the Business Responsibility and Sustainability Report (BRSR) are reliable and suitable for reporting purposes. In our opinion, the Business Responsibility and Sustainability Reporting (BRSR) meets the applicable reporting requirements for reliability.

Management has initiated an assessment of climate-related risks and opportunities that may affect operational resilience, resource availability, supply chain continuity, and long-term enterprise value creation. Future disclosures may be further

enhanced to align with evolving regulatory expectations and recognised frameworks relating to climate governance, risk management, scenario analysis, and transition planning.

Independence and Impartiality Statement

TUVI is an independent and neutral third-party provider of ESG assurance services, supported by a team of qualified environmental and social specialists. We affirm our independence and impartiality in conducting this assurance engagement and confirm that there is no conflict of interest with JISL. During the reporting period, TUVI did not undertake any assignments with JISL that could compromise the integrity, independence, or objectivity of our findings, conclusions, or observations. TUVI was not involved in the preparation of any content or data presented in the BRSR, other than this assurance statement. Throughout the assurance process, TUVI remained fully impartial and objective, including during all interviews conducted as part of the engagement. TUVI confirms compliance with independence requirements specified under SEBI BRSR Core Assurance Framework and ISQM 1.

For and on behalf of TUV India Private Limited



Manojkumar Borekar
Product Head – Sustainability Assurance Service
TUV India Private Limited

Date: 03/07/2026
Place: Mumbai, India
Project Reference No: 8125062373
Revision:00

STATEMENT BY DIRECTOR RESPONSIBLE FOR THE BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

Agriculture has shaped everything we do at Jain Irrigation since the Company was founded by a farmer to serve farmers. That link between farm-level outcomes and business performance continues to guide our work in the Company. Our mission, to "Leave this world better than you found it", remains the reference point for decisions across the business, from product design to how we engage with communities.

We have long believed that productivity and prosperity have to be pursued together and not sequentially. India has achieved food security and turned into a net agricultural exporter. Yet millions of small farmers remain outside these gains, and closing that gap is, in my view, the work that lies ahead. We see what is possible when farmers have access to the right technology. Those cultivating sugarcane and bananas with better seeds, drip irrigation and assured market linkages are earning 3 to 5 lakh rupees per acre annually. It is proof that smallholders with just one or two acres can become genuine economic participants rather than passive beneficiaries. Our tissue culture technology has helped banana farmers double their yields, and in some cases push incomes up by as much as four times. These outcomes translate into real changes, such as a farmer in Maharashtra buying his first tractor or a mother in Tamil Nadu funding her children's college education from farm earnings.

Market access matters as much as yield. Farmers without reliable buyers often face distress sales or outright wastage. That is why market linkages remain as central to our offering as the irrigation technology itself. In rice and wheat, where India has nearly 100 million hectares under cultivation, newer practices such as growing rice without standing water using drip irrigation are now showing results. Yields are around 40 percent higher, water use is lower, soil health improves, and methane emissions come down. It is evidence that farmer income and environmental outcomes can move in the same direction.

We have continued to measure and report emissions across direct, indirect and supply chain categories, independently verified. We continue to work on a systematic emissions reduction pathway, supported by our solar and biogas projects, energy efficiency programs, switch to cleaner fuels and afforestation across our manufacturing facilities. We have also maintained voluntary disclosure to the Carbon Disclosure Project for three consecutive years.

A meaningful step forward this year was the commissioning of our biochar facility in Jalgaon, with an annual processing capacity of approximately 20,000 tonnes of agricultural and fruit-processing residue. It converts surplus agricultural waste that would otherwise be burned or discarded into a stable carbon sink and soil amendment. It also gives farmers a productive use for residue that has long been a disposal problem and opens a new value stream tied to carbon markets.

None of this works efficiently without direct engagement. Krushi Mahotsav remains our principal platform for this, reaching over 50,000 farmers a year through live demonstrations of modern farming techniques that help them get more from the same land and resources. Our operations continue to be certified to ISO 45001, 14001, 50001 and 9001, covering safety, environmental management, energy and quality respectively.

I have often said that the world will not defeat hunger by treating farmers only as beneficiaries. We have to treat them as entrepreneurs, equipping them with technology, finance and reliable markets so they can produce better, earn with dignity, and build food systems that hold up over time. That is also how I think about our own product portfolio. Whether it is a drip line, a tissue culture plantlet, or a solar pump, each is meant to function as working capital for a farmer's business, not just equipment. What gives me confidence is that this model works on three levels at once. Farmer incomes grow and economic participation widens. The earth is being looked after in the process, through better water use, healthier soils and lower emissions, so that it continues to give, year after year. And the value created does not sit with one party. It moves across the chain, to farmers, to communities, to the business, and back to the land. That is what creating shared value means in practice at Jain, not a programme or a policy, but the way the business itself is structured to run.



Anil Jain
Vice Chairman & Managing Director
Jain Irrigation Systems Limited

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

SECTION A: GENERAL DISCLOSURES

i) Details of the listed entity

1)	NSE Symbol	Equity- JISLJALEQS DVR- JISLDVREQS
2)	BSE Scrip Code	Equity- 500219 DVR- 570004
3)	MSEI Symbol	Not Listed
4)	ISIN	Equity- INE175A01038 DVR- IN9175A01010
5)	Corporate Identity Number (CIN) of the Listed Entity:	L29120MH1986PLC042028 [1]
6)	Name of the Listed Entity:	Jain Irrigation Systems Limited (JISL)
7)	Year of incorporation:	30/12/1986
8)	Registered office address:	Jain Plastic Park, N.H. No. 53, Bambhori, Jalgaon 425001
9)	Corporate address:	Jain Plastic Park, N.H. No. 53, Bambhori, Jalgaon 425001
10)	E-mail:	jisl@jains.com
11)	Telephone:	+91-257-2258011
12)	Website:	http://jains.com/
13)	Financial year for which reporting is being done:	FY 2025-26
14)	Name of the Stock Exchange(s) where shares are listed:	BSE, NSE
15)	Paid-up Capital:	₹ 1,761,915,220 [2] /-
16)	Name & Contact details	Mr. Avdhut V. Ghodgaonkar +91-257-2258011 ghodgaonkar.avdhut@jains.com
17)	Reporting boundary	Standalone basis (Including subsidiary Company Jain Farm Fresh Foods Ltd.- India Operations)
18)	Name of assurance provider:	TÜV India Pvt. Ltd.
19)	Type of assurance obtained:	Reasonable Assurance

ii) Products/services

20) Details of business activities (accounting for 90% of the turnover) [3]

Sr.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1)	Hi-Tech Agri Inputs Division	Micro Irrigation Systems	48.86%
2)	Hi-Tech Agri Inputs Division	Tissue Culture Plants	6.84%
3)	Plastic Division	PVC pipe	16.48%
4)	Plastic Division	PE Pipe	9.69%
5)	Plastic Division	PVC Sheet	2.17%
6)	Other	Solar	0.03%
7)	Other	Other	0.17%
8)	Onion Processing[2]	Dehydrated Onion	7.09%
9)	Fruit Processing	Fruit puree	7.82%
10)	Spice Processing	Spice	0.18%
11)	Food Processing	Beverages	0.67%

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

Sr.	Product/Service	NIC Code	% of total Turnover contributed
1)	Manufacture of Plastic Products	22209	77.40 %
2)	Manufacture of fruit or vegetable pulp, purees, juices, their concentrates squashes, powder, Spices and beverages	10304	22.60 %

[1] CIN of Jain Farm Fresh Foods Ltd. (JFFFL), the subsidiary part of BRSR report is U15200MH2015PLC263338
[2] Reported for JISL and subsidiary JFFFL
[3] Onion processing, fruit processing, and spice processing are the core business activities of Jain Farm Fresh Foods Ltd.

iii) Operations

22) Number of locations where plants and/or operations/offices of the entity are situated:

Location	Number of plants	Number of offices	Total
National	14[4]	20	34
International	10	17	27

23) Markets served by the entity:

a) Number of locations

Locations	Number
National (No. of States)	36
International (No. of Countries)	100[5]

b) What is the contribution of exports as a percentage of the total turnover of the entity? : 20.41 %

c) A brief on types of customers

The Company serves a diverse customer base across agriculture, food processing, industrial, infrastructure, and public sectors. Its business model is primarily driven through a strong dealer network, which remains the main channel for reaching customers across various geographies. At the same time, the Company directly engages with several customer segments, including government departments, industrial and institutional buyers, universities, corporations, non-governmental organizations (NGOs), Farmer Producer Organizations (FPOs), and individual farmers.

Given the diversity of its product and service offerings, the Company caters to the requirements of a wide range of users, from small and marginal farmers to large industries, infrastructure developers, and government agencies implementing community projects. For effective engagement and service delivery, customers are broadly classified into the following categories:

Dealers	**Industrial Customers**	**Institutional Customers**
Turnkey Project Customers	**Government Customers**	**Industrial Dealers**
Export and Overseas Customers		

This segmentation enables the Company to address the specific needs of each customer group and provide products, solutions, and services that are aligned with their operational requirements and market conditions.

Jain Irrigation Systems Ltd. has built long-standing relationships with customers in domestic as well as international markets. Its notable customers include Jain Americas Inc. (USA), Rivulis Irrigation (USA), Rivulis Irrigation S.L.U. (Spain), Rivulis Plastro Irrigacao Ltd. (Brazil), Rivulis Plastro Ltd. (Israel), Al Ain Automatic Irrigation Co. LLC (UAE), NaandanJain (China) Agricultural, NaandanJain Guatemala S.A., Ex-Cel Plastics Ltd. (Ireland), FE Indorama Agro LLC (Uzbekistan), and AFCONS Infrastructure Limited (India). Through Jain Farm Fresh Foods Ltd., the Company serves leading brands such as Coca-Cola India, Reliance Consumer Products Limited, Nestlé India Limited, International Flavours & Fragrances, Kagome Foods India Private Limited, Capital Foods Private Limited, Hector Beverages Pvt. Ltd., Hindustan Unilever Limited, Naturex India Private Limited, and Symrise Private Limited, reflecting the Company's strong market presence and long-standing customer relationships across domestic and international markets.

iv) Employees

24) Details as at the end of Financial Year:

a) Employees and workers (including differently abled):

Sr.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
EMPLOYEES						
1)	Permanent (D)	2503	2374	94.85%	129	5.15%
2)	Other than Permanent (E)	5	5	100.00%	0	0.00%
3)	**Total employees (D + E)**	**2508**	**2,379**	**94.86%**	**129**	**5.14%**
WORKERS						
4)	Permanent (F)	6587	6,099	92.59%	488	7.41%
5)	Other than Permanent (G)	3618	2,030	56.11%	1,588	43.89%
6)	**Total workers (F + G)**	**10205**	**8,129**	**79.66%**	**2,076**	**20.34%**

[4] There are a total of 11 locations of JISL and JFFFL across India. The number of plants mentioned above is based on the number of operational permits/registrations obtained at these 11 locations.

[5] The company serves customers in over 126 countries; however, during FY 2025-26, exports were made to 100 countries.

b) Differently abled Employees and workers:

Sr.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
DIFFERENTLY ABLED EMPLOYEES						
1)	Permanent (D)	6	6	100.00%	0	0.00%
2)	Other than Permanent (E)	0	0	0	0	0.00%
3)	**Total employees (D + E)**	**6**	**6**	**100.00%**	**0**	**0.00%**
DIFFERENTLY ABLED WORKERS						
4)	Permanent (F)	22	21	95.45%	1	4.55%
5)	Other than Permanent (G)	0	0	0.00%	0	0.00%
6)	**Total workers (F + G)**	**22**	**21**	**95.45%**	**1**	**4.55%**

25)Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors [6]	19	1	5.26%
Key Management Personnel	3	0	0.00%

26)Turnover rate for permanent employees and workers (Disclose trends for the past 3 years)

	FY 2025-26			FY 2024-25			FY 2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	15.21%	31.58%	15.80%	8.44%	22.77%	8.98%	8.65%	9.09%	8.67%
Permanent Workers	8.91%	2.11%	8.53%	8.18%	4.88%	7.74%	4.84%	0.75%	4.64%

v) Holding, Subsidiary and Associate Companies (including joint ventures)

27) 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)	JISL Overseas Limited	Subsidiary	100.00%	No
2)	Jain International Trading B.V.	Subsidiary	100.00%	No
3)	Jain Processed Foods Trading & Investments Pvt. Ltd.	Subsidiary	100.00%	No
4)	Jain Farm Fresh Foods Limited	Subsidiary	83.70%	Yes
5)	Driptech India Pvt. Ltd.	Subsidiary	100.00%	No
6)	Jain (Europe) Limited.	Subsidiary	100.00%	No
7)	Jain International Foods Limited	Subsidiary	100.00%	No
8)	Ex-Cel Plastics Limited	Subsidiary	100.00%	No
9)	Boomer Industries Ltd,UK	Subsidiary	100.00%	No
10)	Jain America Foods Inc.	Subsidiary	100.00%	No
11)	Jain America Inc.	Subsidiary	100.00%	No
12)	Jain Irrigation Holding Inc.	Subsidiary	100.00%	No
13)	Jain Farm Fresh Foods Inc., USA	Subsidiary	100.00%	No
14)	JIIO (Erstwhile Jain Irrigation Inc.)	Subsidiary	100.00%	No
15)	Jain Overseas B.V. Netherland	Subsidiary	100.00%	No
16)	Jain (Israel) B.V. Netherland	Subsidiary	100.00%	No
17)	Excel Plastic Piping Systems SAS (Liquidated on November 3, 2025)	Subsidiary	0.00%	No
18)	Jain Mena DMCC	Subsidiary	100.00%	No
19)	Jain Farm Fresh Holdings SPRL,	Subsidiary	100.00%	No
20)	Innovafood NV,	Subsidiary	100.00%	No

[6] The values for BoD and KMP are mentioned for the listed Entity.

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)
21)	Pecific Shelf 1218 Ltd.	Subsidiary	100.00%	No
22)	Northern Ireland Plastics Ltd.,	Subsidiary	100.00%	No
23)	Killyleagh Box Co. Ltd.,	Subsidiary	100.00%	No
24)	Packless (Europe) Ltd.,	Subsidiary	100.00%	No
25)	Jain Farm Fresh Gida Sanayi Ve Ticaret Anonim Sirketi	Subsidiary	98.20%	No
26)	Solution Key Ltd.	Subsidiary	100.00%	No
27)	Sleaford Food Group Limited	Subsidiary	100.00%	No
28)	Sleaford Quality Foods Limited	Subsidiary	100.00%	No
29)	Arnolds Quick Dried Foods Limited	Subsidiary	100.00%	No
30)	Harlequin Manufacturing Ltd, UK (w.e.f. July 01, 2025)	Subsidiary	72.50%	No
31)	Sustainable Agro-Commercial Finance Ltd.	Associate	49.00%	No
32)	Jain Kagome Foods Private Limited (w.e.f. December 16, 2025)	Joint Venture	51.00%	No

VI) CSR Details

28) i) Whether CSR is applicable as per section 135 of Companies Act, 2013: Yes

ii) Turnover (in ₹) ₹ 41,944,702,058/-

iii) Net worth (in ₹) ₹ 61,104,436,664/-

VII) Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 2025-26 Current Financial Year			PY 2024-25 Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Re-marks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Re-marks
Communities	**Link for Investors and Shareholders:** https://www.jains.com/Company/investor/CONTACT_DETAILS.php , **Link for Communities, Customers and Value Chain Partners:** https://www.jains.com/Reachus/reachus.htm **For employees and workers:** Internal Grievances are channelled through harmony portal developed and implemented by Human Resource and Personnel Teams, Link to login harmony portal (internal): https://www.jains.com/harmony/home.php	0	0	-	0	0	-
Investors (other than shareholders)		0	0	-	0	0	-
Shareholders		3	0	-	7	0	-
Employees & workers		0	0	-	0	0	-
Customers		0	0	-	0	0	-
Value Chain Partners		0	0	-	0	0	-

30) 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.	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
1)	Water Conservation	Opportunity	Water is central to the Company's business model, products, manufacturing operations, and food processing activities. Responsible water management is critical for long-term sustainability. Jain has adopted a comprehensive water management policy across its operations, which promotes the efficient and judicious use of water and mandates rainwater harvesting. A significant portion of our manufacturing operations is based in Jalgaon, Maharashtra, an area classified as a "safe zone" by the Central Ground Water Authority (CGWA), Government of India.		**Positive**
2)	Regulatory compliance	Risk and Opportunity	Non-compliance with evolving environmental, safety, ESG and other regulatory requirements can result in fines, legal actions and operational disruptions. At the same time, proactive compliance with these requirements provides the company with an opportunity to strengthen governance, enhance stakeholder trust and build long-term business resilience.	The company has implemented a comprehensive compliance management system that ensures regular audits. It also provides training to employees and maintains proactive dialogue with regulatory bodies / legal experts on the subject matter.	**Positive and negative**
3)	Natural Calamities and Climate Change	Risk and Opportunity	Crop and seasonal variability can affect business performance and create supply chain uncertainties. At the same time, the climate smart agriculture solutions developed by the company help farmers adapt to changing weather patterns, reduce losses from natural calamities and climate impacts, and, therefore, generate opportunities for sustainable business growth.	The company has invested and continues to invest in renewable energy solutions. It has commissioned an 8.5 MW solar power project, a 1.67 MW biogas based power plant, and nearly 1 MW of rooftop solar capacity. Its core product lines, including micro irrigation and piping systems, enable farmers to reduce greenhouse gas emissions compared with conventional practices. The company is also developing next generation climate smart agriculture solutions such as crop cover, crop cooling, agro voltaic, and climate neutral farming technologies to strengthen adaptation and resilience.	**Positive and negative**
4)	Sustainable Agriculture	Opportunity	Promoting and implementing sustainable agricultural practices and maintaining soil health ensures long-term productivity, helps farmers increase yields, and enhances the quality of raw materials, particularly for the food processing business. The company is advancing precision agriculture, the use of organic soil amendments, and has adopted sustainable procurement standards such as JAIN GAP, FSA, and UEBT RA across its fruit, vegetable, and spice supply chains.		**Positive**

Sr.	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
5)	Product Innovation	Opportunity	Innovation in product design and the promotion of smart agricultural technologies such as IoT enabled automated irrigation systems can significantly improve efficiency, reduce resource consumption, and create new market opportunities. The company continues to invest in research and development, foster partnerships with technology providers, and pilot innovative solutions that deliver measurable improvements for farmers and the business.		**Positive**
6)	Circular Economy & Waste Reduction	Opportunity	The company has adopted circular economy principles by minimizing waste, recovering value from by products, and reducing raw material costs. Recycling and repurposing initiatives are being implemented, and products are being designed for easier recovery and reuse. The company is also advancing waste to energy initiatives through new technologies and partnerships. These efforts lower waste disposal costs, create potential new revenue streams, and enhance the company's sustainability profile.		**Positive**
7)	Biodiversity Stewardship	Opportunity	Protecting and enhancing biodiversity helps secure essential ecosystem services, reduces environmental liabilities, and improves stakeholder and community relations. Engage in conservation activities, implement habitat restoration projects, and collabourate with local governments and NGOs for environmental protection initiatives.		**Positive**
8)	CSR & Rural Development	Opportunity	Active engagement in corporate social responsibility (CSR) and rural development fosters community goodwill, boosts local socioeconomic development, and stabilizes supply chains for agribusiness.	Initiate targeted CSR projects (e.g., farmer training, local infrastructure development), and regularly measure and report on social impact.	**Positive**
9)	Employee Well-being & Safety	Opportunity	Prioritizing employee health, safety, and overall, well-being reduces turnover, increases productivity, and minimizes the risk of industrial accidents or labour disputes.	Develop comprehensive health and safety programs, conduct regular training and safety audits, and create a supportive and inclusive workplace culture.	**Positive**
10)	Renewable Energy	Opportunity	Transitioning to renewable energy can lower costs in the long-term. Reduction in environmental footprints and result in a greener product. "Demonstrates Jain Irrigation's commitment to society and stakeholders."Lower emissions means a cleaner and safe workspace. Reduction in grid energy costs for the company and increases competitiveness for tender filing where sustainability credentials are required.		**Positive**

Sr.	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
11)	Gender Diversity	Opportunity	Embracing gender diversity can drive innovation, improve decision-making processes, and enhance the organization's reputation as an inclusive employer.	Set measurable diversity targets, invest in unbiased hiring practices, and support leadership development programs for underrepresented groups.	**Positive**
12)	Sustainable Sourcing	Opportunity	Transparent and ethical sourcing practices build trust with stakeholders, can create a market differentiator, and often lead to more stable long-term relationships with suppliers and consumers.	Develop clear ethical sourcing guidelines, publish regular sustainability reports, and ensure third-party verifications of supply chain practices.	**Positive**
13)	Energy Consumption and Management	Opportunity	This material issue is identified as an opportunity from the perspective of enhancing operational efficiency and reducing operational costs. A structured approach to monitoring and optimizing energy consumption can uncover potential cost savings and bolster sustainable business practices.	Proactive investment in energy -efficient technologies is recommended.	**Positive**
14)	Customer Satisfaction	Opportunity	Continuous improvement in customer satisfaction can drive repeat business, foster loyalty, and contribute to a strong competitive position in the market. Increased brand reputation from word of mouth.	Proactive customer engagement and feedback mechanisms to sustain and build satisfaction	**Positive**



Krushi Mahotsav 2025–26: Engaging farmers through on-field demonstrations of climate-smart agricultural practices to enhance productivity, conserve water and natural resources, and strengthen climate resilience.

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.

Sr.	Compliance with NGRBCs	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)	Y	Y	Y	Y	Y	Y	Y	Y	Y
	Jain Irrigation systems Ltd. has established a framework of policies that reflect its commitment to ethical, sustainable, and responsible business practices. These include key governance and compliance policies such as the Code of Conduct for Board of Directors and Employees, Code for Prevention of Insider Trading, Whistle Blower Policy, and Anti-Bribery and Anti-Corruption Policy. The company further strengthens its risk and operational management through policies like the Risk Management Policy, Internal Audit Charter, and Performance Evaluation Policy. Its dedication to social responsibility and workplace ethics is reflected in the CSR Policy, Policy for Prevention of Sexual Harassment at Workplace, and the Quality, Environment, Occupational Health & Safety Policy. In addition, Jain Irrigation Systems Ltd upholds strong corporate governance through policies such as the Policy on Materiality and Dealing with Related Party Transactions, Disclosure Policy, Policy on Preservation of Documents, and Succession Planning. Together, these policies align with the principles of the National Guidelines on Responsible Business Conduct (NGRBC) and promote transparency, accountability, and sustainability throughout the organization.									
	b) Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
	Yes, the Company has ensured that all policies mandated by regulatory requirements such as The Companies Act, 2013, The Air (Prevention and Control of Pollution) Act, 1981, The Water (Prevention and Control of Pollution) Act, 1974, The Environment (Protection) Act, 1986, and The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, in addition to voluntary policies adopted by the Company for operational efficiency. All these policies are approved either by the Board or the relevant committees.									
	c. Web Link of the Policies, if available	https://www.jains.com/Company/investor/POLICIES.php								

Principle 1

1) Anti-Bribery and Anti-Corruption Policy - https://www.jains.com/Company/investor/data/Company%20Information/Policies/files/Anti_Bribery_and_Anti_Corruption_Policy.pdf
2) Code of Conduct for Board of Directors and Employees - https://www.jains.com/Company/investor/data/Company%20Information/Policies/files/CodeofConductJISL.pdf
3) Internal Audit Charter - https://www.jains.com/Company/investor/data/Company%20Information/Policies/files/Internal_Audit_Charter.pdf
4) Risk Management Policy - https://www.jains.com/Company/investor/data/Company%20Information/Policies/files/JISL_Risk_Management_Policy.pdf
5) Whistle Blower Policy - https://www.jains.com/Company/investor/data/Company%20Information/Policies/files/WHISTLE_BLOWER_POLICY.pdf

Principle 2

1) Centralised Purchase Policy - https://www.jains.com/Company/investor/data/Company%20Information/Policies/files/Jain_Centralised_Purchase_Policy.pdf

Principle 3, Principle 5, Principle 6 and Principle 7

1) Quality, Environment, Occupational Health & Safety Policy - https://www.jains.com/Company/investor/data/Company%20Information/Policies/files/JISL_Health_Safety_Policy_2018-12.pdf
2) Policy for Prevention of Sexual Harassment at Workplace - https://www.jains.com/Company/investor/data/Company%20Information/Policies/files/Policy_for_Prevention_of_Sexual_Harassment_at_workplace.pdf

Principle 4

1) Investors Handbook and Hierarchy of Escalation- https://www.jains.com/Company/investor/data/Company%20Information/Policies/files/Investors_handbook_and_hierarchy_of_escalation.pdf

Principle 8

1) CSR Policy - https://www.jains.com/Company/investor/data/Company%20Information/Policies/files/JISL_Corporate_Social_Responsibility_Policy.pdf

Principle 9

1) Dividend Distribution Policy - https://www.jains.com/Company/investor/data/Company%20Information/Policies/files/JISL_Dividend_Policy.pdf
2) Policy on Materiality and Dealing with Related Party Transactions - https://www.jains.com/Company/investor/data/Company%20Information/Policies/files/Policy_on_Materiality_and_Dealing_with_Related_Party_Transactions.pdf

Sr.	Compliance with NGRBCs	P1	P2	P3	P4	P5	P6	P7	P8	P9
2)	Whether the entity has translated the policy into procedures. (Yes / No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
3)	Do the enlisted policies extend to your value chain partners? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
4)	Name of the national and international codes/certifications/ labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	The organization holds a comprehensive suite of internationally recognized ISO certifications across its operations. These include ISO 9001:2015 for Quality Management Systems, ensuring consistent product and service quality; ISO 14001:2015 for Environmental Management Systems, reflecting the company's commitment to minimizing its environmental impact; and ISO 45001:2018, which focuses on Occupational Health and Safety, safeguarding the well-being of employees and stakeholders. Additionally, the organization is certified under ISO 50001:2018, which demonstrates an effective energy management system aimed at continual improvement in energy performance. These certifications are valid from December 5, 2023, to December 4, 2026, highlighting a sustained focus on operational excellence, sustainability, and workplace safety.								
5)	Specific commitments, goals and targets set by the entity with defined timelines, if any. –	At Jain Irrigation Systems Ltd., we are committed to enhancing energy efficiency and reducing our environmental impact across all operations. As part of our Energy Management System (EnMS) aligned with ISO 50001:2018, we have established specific energy consumption reduction targets at the individual plant level. Each unit is working towards achieving a 5% annual reduction in specific energy consumption (measured per kg of output) compared to the baseline. The baseline has been defined as the best energy performance recorded over the past five years, ensuring that the targets are both ambitious and achievable. On a global front, Jain Irrigation is actively progressing towards aligning its decarbonization goals with the Science-Based Targets initiative (SBTi). Initial steps are underway, including Scope 1, Scope 2, and Scope 3 emissions accounting and comprehensive data documentation. The Company is in the process to diligently establish credible and science-aligned reduction targets. The company aims to commit to SBTi and subsequently formal SBTi validation and approval of its targets within the next two to three years, reinforcing our dedication to climate action and sustainable growth.								
6)	Performance of the entity against the specific commitments, goals and targets along with reasons in case the same are not met.	The performance against EnMS (Energy Management System) targets is reviewed annually through an independent assessment process. 80% of the operational units successfully achieve their annual targets. In cases where targets are not met, contributing factors typically include unforeseen operational challenges or external factors beyond immediate control. Corrective actions are identified and implemented as part of the continuous improvement process.								

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)	The statement has been provided at the beginning of the report.
8)	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	**Name:** Mr. Anil Bhavarlal Jain **Designation:** Vice Chairman & Managing Director of the Company DIN: 00053035
9)	Does the entity have a specified Committee of the Board/ Director responsible for decision-making on sustainability related issues? (Yes / No). If yes, provide details.	**Yes,** the entity has a designated group of Directors responsible for decision-making on sustainability related issues. They oversee the Company's sustainability agenda. Their responsibilities include guiding top management to ensure responsible and ethical business practices across all operations, implementing and monitoring sustainability initiatives, and providing periodic updates, as deemed necessary. This leadership ensures that sustainability remains a strategic priority within the organization's decision-making framework.

Sr.	Compliance with NGRBCs	P1	P2	P3	P4	P5	P6	P7	P8	P9

Sr.	Name	Designation	DIN
1)	Mr. Ashok Bhavarlal Jain	Chairman and Executive Director, Promoter-Director	00053157
2)	Mr. Anil Bhavarlal Jain	Vice Chairman and Managing Director, Executive Director, Promoter-Director	00053035
3)	Mr. Ajit Bhavarlal Jain	Joint Managing Director, Executive Director, Promoter-Director	00053299
4)	Mr. Atul Bhavarlal Jain	Joint Managing Director, Executive Director, Promoter-Director	00053407

10) Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee	Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)
Performance against above policies and follow up action	All statutory policies are approved by the Board of Directors along with the relevant managing committees. These policies are periodically reviewed at defined intervals or whenever necessary. Furthermore, the Board conducts annual reviews during its meetings to evaluate the effectiveness of the policies and offer recommendations for updates or improvements as part of the detailed system audit.	Annually
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	The Company has implemented procedures to ensure adherence to all applicable regulations. Compliance is reviewed annually by the Board of Directors to ensure continued alignment with regulatory requirements.	

11) Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide the name of the agency.	Y	Y	Y	Y	Y	Y	Y	Y	Y
	Yes, the entity conducts independent assessments of its policies across all BRSR Principles (P1 to P9). This assessment is carried out as part of annual management systems audits. The policies are updated accordingly ensuring objectivity, compliance, continuous improvement and their effectiveness. The annual management systems evaluation is conducted by TÜV India Pvt. Ltd.								

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

Questions	
The entity does not consider the Principles material to its business (Yes/No)	Not Applicable
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)	
The entity does not have the financial or human and technical resources available for the task (Yes/No)	
It is planned to be done in the next financial year (Yes/No)	
Any other reason (please specify)	

This year, the company has implemented an ESG data management system. As a result, certain values and calculation methodologies have been updated, which has also led to revisions in the data reported for the previous year.

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.

Jain Irrigation Systems Ltd. (JISL) is committed to upholding the highest standards of corporate governance by adopting policies for an ethical, transparent, and accountable work environment across all levels of the organization. The company ensures compliance with applicable laws and voluntarily adopted management systems and, thus builds governance structure to create long-term and shared value for all stakeholders.

Governance Structure and Oversight:

The committee of the Board of Directors at JISL oversees adherence to ethics, transparency, and accountability in all aspects of business responsibility. This committee is entrusted with guiding top management on responsible practices, monitoring , and regularly reporting to the Board.

The governance framework is designed to ensure the company's operations are aligned with international, national, and state laws, the company's code of conduct, and stakeholder expectations.

Roles and Responsibilities:

Board of Directors

The Board of Directors holds the ultimate responsibility for the overall governance of the organization, ensuring that strategic decisions are in line with legal and regulatory obligations. The Board provides oversight, promotes accountability, and sets the tone for ethical conduct throughout the company.

Committees of the Board

Board committees are constituted to enhance governance effectiveness by focusing on specific areas of oversight, thereby improving objectivity and reducing potential conflicts of interest from management or shareholders.

Audit Committee

The Audit Committee is responsible for overseeing the financial reporting process, ensuring the integrity and accuracy of financial statements, monitoring internal control systems, and reviewing audit findings. It liaises with internal and statutory auditors, assesses compliance with applicable accounting standards, and ensures the independence of the audit process.

Chairperson:

- Mr. Shishir Dalal (DIN: 00007008)

Members:

- Mr. Anil Bhavarlal Jain (DIN: 00053035) – Executive Director
- Dr. Narendra Jadhav (DIN: 02435444) – Non-Executive Independent Director
- Mr. Johannes Bastiaan Mohrmann (DIN: 08574511) – Non-Executive Independent Director
- Ms. Nancy Marie Barry (DIN: 08848632) – Non-Executive Independent Director

Nomination and Remuneration Committee (NRC)

The NRC is tasked with establishing criteria for Board appointments and evaluating the performance of directors. It recommends the appointment and reappointment

Risk Management Committee

The Risk Management Committee is responsible for identifying, assessing, and monitoring key business risks across operations. It oversees the implementation of risk mitigation frameworks and policies and ensures that emerging risks financial, operational, regulatory, or reputational are proactively addressed.

Chairperson:

- Mr. Johannes Bastiaan Mohrmann (DIN: 08574511) – Non-Executive Independent Director

Members:

- Mr. Atul Bhavarlal Jain (DIN: 00053407) – Executive Director
- Mr. Ajit Bhavarlal Jain (DIN: 00053299) – Executive Director
- Mr. Shishir Dalal (DIN: 00007008) – Non-Executive Independent Director

Corporate Social Responsibility (CSR) Committee

The CSR Committee formulates and monitors the company's CSR strategy and initiatives in line with applicable statutory requirements. It ensures that projects are aligned with national development priorities and the company's commitment to inclusive and sustainable growth. The committee reviews progress and impact assessments of ongoing CSR activities.

Chairperson:

- Dr. Narendra Jadhav (DIN: 02435444) – Non-Executive Independent Director

of directors and key managerial personnel. The committee also determines the remuneration structure and performance-linked incentives to ensure alignment with the company's strategic goals and stakeholder expectations.

Chairperson

- Dr. Narendra Jadhav (DIN: 02435444) – Non-Executive Independent Director

Members

- Ms. Nancy Marie Barry (DIN: 08848632) – Non-Executive Independent Director
- Mr. Shishir Dalal (DIN: 00007008) – Non-Executive Independent Director

Stakeholders' Relationship and Grievance Committee

This committee addresses shareholder and investor concerns, including redressal of grievances related to share transfers, non-receipt of annual reports, dividends, and other issues. It ensures that stakeholder communications are timely, transparent, and responsive to the concerns raised.

Chairperson

- Dr. Narendra Jadhav (DIN: 02435444) – Non-Executive Independent Director

Members

- Mr. Ajit Bhavarlal Jain (DIN: 00053299) – Executive Director
- Mr. Shishir Dalal (DIN: 00007008) – Non-Executive Independent Director

Members:

- Mr. Ashok Bhavarlal Jain (DIN: 00053157) – Executive Director
- Mr. Atul Bhavarlal Jain (DIN: 00053407) – Executive Director

Allotment Sub Committee

This committee is responsible for overseeing matters related to issuance and allotment of shares, conversion of securities, and other related actions under applicable corporate laws.

Chairperson

- Dr. Narendra Jadhav (DIN: 02435444) – Non-Executive Independent Director

Members

- Mr. Anil Bhavarlal Jain (DIN: 00053035) – Executive Director
- Mr. Shishir Dalal (DIN: 00007008) – Non-Executive Independent Director

Executive Management

Executive Management is accountable for implementing the strategies approved by the Board and ensuring operational execution aligned with long-term value creation. They lead the day-to-day affairs of the company while upholding the standards of governance, compliance, and stakeholder trust.

Key Managerial Personnel (KMP)

KMPs are responsible for the formulation, execution, and monitoring of strategic business plans and initiatives. They work closely with the Board and its committees to ensure that the company's operations and growth objectives are aligned with its governance philosophy, ethical standards, and stakeholder interests.

Essential Indicator

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	7	Principle 1, Principle 2, Principle 6,Principle 8, Principle 9	100%
Key Managerial Personnel	7	Principle 1, Principle 2, Principle 6,Principle 8, Principle 9	100%
Employees other than BoD and KMPs	975 [7]	Principle 1, Principle 3, Principle 6,Principle 5	52.56 %
Workers	975	Principle 1, Principle 3, Principle 6, Principle 5	67.37 %

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

[7] Same training given to Employees and Workers.

MONETARY					
Monetary	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine	Not Applicable	Not Applicable	Nil	Nil	Nil
Settlement	Not Applicable	Not Applicable	Nil	Nil	Nil
Compounding fee	Not Applicable	Not Applicable	Nil	Nil	Nil

NON-MONETARY					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions		Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable
Punishment	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable

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

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
Not Applicable	Not Applicable

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

JISL has implemented a comprehensive Anti-Bribery and Anti-Corruption Policy. This policy demonstrates the company's strong commitment to ethical practices, integrity, and transparency in all business operations.

The policy is applicable to all employees, directors, and associated persons, and aims to prevent bribery and corruption in all its forms. It includes clear guidelines for identifying and avoiding corrupt practices, mechanisms for reporting violations, and outlines consequences for non-compliance. By embedding these standards into its operational framework, Jain Irrigation ensures adherence to both legal and ethical expectations.

For further reference, the detailed policy can be accessed here: https://www.jains.com/Company/investor/data/Company%20Information/Policies/files/Anti_Bribery_and_Anti_Corruption_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:

	FY 2025-26 (Current Financial Year)	PY 2024-25 (Previous Financial Year)
Directors	None	None
KMPs	None	None
Employees	None	None
Workers	None	None

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

	FY 2025-26 (Current Financial Year)		PY 2024-25 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	-	Nil	-
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil	-	Nil	-

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

- Not Applicable

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

	FY 2025-26 (Current Financial Year)	PY 2024-25 (Previous Financial Year)
Number of days of accounts payable	163	139

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

Parameters	Metrics	FY 2025-26 (Current Financial Year)	PY 2024-25 (Previous Financial Year)
Concentration of Purchases	a) Purchases from trading houses as % of total purchases	27.32%	32.11%
	b) Number of trading houses where purchases are made from	916	806
	c) Purchases from top 10 trading houses as % of total purchases from trading houses	21.81%	26.88%
Concentration of Sales [8]	a) Sales to dealers/distributors as % of total sales	49.85%	55.92%
	b) Number of dealers / distributors to whom sales are made	3231	4034
	c) Sales to top 10 dealers/distributors as % of total sales to dealers / distributors	16.23%	18.97%
Share of RPTs in	a) Purchases (Purchases with related parties / Total Purchases)	0.73%	0.78%
	b) Sales (Sales to related parties / Total Sales)	10.44%	8.57%
	c) Loans & advances (Loans & advances given to related parties / Total loans & advances)	94.48%	93.39%
	d) Investments (Investments in related parties/Total Investments made)	99.85%	99.88%

Leadership Indicator

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

Total number of awareness programs held	Topics/principles covered under the training	% of value chain partners
30	The Sustainable Certification Program which the company conducts for certified farmer suppliers supports Principles 2 and 9, promoting environmentally conscious production and customer trust. Soil and water analysis under Soil Health Management directly contributes to Principle 6, ensuring the preservation and enhancement of natural resources. Technical advisory services on cultivation, irrigation, and biodiversity also align with Principle 6, promoting ecological balance. Training on IPM, agrochemical usage, waste management, and health and safety reflects Principles 3 and 6, emphasizing employee welfare and environmental care. Lastly, the focus on food safety, quality, and personal hygiene upholds Principles 1 and 3, fostering ethical conduct and a safe working environment.	19.97% (Only represents Jain Farm Fresh Foods Ltd. - Through Sustainable Sourcing Programs)

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

Yes, JISL has put in place mechanisms to identify, manage, and avoid conflicts of interest, particularly among Board members and senior leadership. These processes are detailed in the company's Code of Conduct for Directors and Employees, accessible here : https://www.jains.com/Company/investor/data/Company%20Information/Policies/files/CodeofConductJISL.pdf

The composition of the Board is carefully designed to ensure a well-balanced and competent structure that can effectively navigate changing business environments, uphold independent decision-making, and discharge fiduciary duties in line with all legal and regulatory obligations. To foster a strong ethical foundation, the Company has instituted a comprehensive Code of Conduct applicable to all Board members and senior management. This framework promotes integrity, accountability, and sound governance practices, guiding leadership behaviour and decision-making at the highest levels. In addition, the Company has embedded specific safeguards to prevent and manage conflicts of interest, ensuring that directors and key executives act solely in the best interest of the organization while maintaining transparency and trust in all dealings.

Specific points include:

- **Outside Directorships:** Directors are restricted from disclosing any material company information to competing entities where they hold a position, which constitutes a conflict of interest and is prohibited.
- **Business Interests:** Any investment by Board members in customers, suppliers, or competitors must be preceded by careful evaluation to ensure there is no compromise to their responsibilities to the Company.
- **Related Party Transactions:** Transactions involving relatives or significant others are discouraged unless fully compliant with relevant laws, including the Companies Act, 2013 and SEBI (LODR) Regulations, and are disclosed transparently.

[8] JISL has started reporting these details from FY 2024-25 onward.

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

Guided by our mission "Leave This World Better Than You Found It" safety is accorded the highest priority across all our manufacturing units and offices, ensuring that our products are manufactured and delivered to customers by adhering to stringent safety standards and sustainable practices. Our commitment extends beyond producing quality products, as we actively educate and support farmers in adopting environmentally responsible practices that strengthen long-term food and water security. Through this holistic approach, we create sustainable value by driving business growth while contributing to a more resilient and greener future for agriculture.

Our products are meticulously engineered to minimize their impact on environmental systems, biodiversity, and human health. As a responsible corporate entity, we maintain a conscious commitment to ethical operations and refrain from engaging in any activity that compromises the well-being of people, animals, or ecosystems. Our investment in advanced, state-of-the-art manufacturing facilities across all business verticals enables us to reduce environmental impacts while enhancing operational efficiency. Complementing this, we have undertaken significant watershed development and afforestation initiatives, reinforcing our stewardship of natural resources. To comprehensively understand and manage environmental impacts, we have adopted the Life Cycle Assessment (LCA) methodology. This systematic approach evaluates the environmental footprint of our products at every stage of their life cycle from raw material extraction and processing through manufacturing, distribution, use phase, end of life / eventual disposal or recycling. Through LCA, we assess potential impacts on both human health and the environment, enabling data driven decisions for sustainable product development and continuous improvement.

Essential Indicators

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

	Current Financial Year	Previous Financial Year	Details of improvements in environmental and social impacts
R&D [9]	100 %	Data not reported	During FY 2025–26, the Company's research and development activities continued to focus on technologies that improve environmental sustainability and agricultural resilience. Key developments included advanced PVC formulations free from substances of very high concern (SVHC) and RoHS-restricted chemicals, while maintaining energy-efficient manufacturing processes. In the agriculture segment, innovations such as the Rotoclean Floating Type Filter, Tarang PRO solar-powered wireless irrigation automation system, and new tissue culture and crop breeding programmes for coconut, mango, onion, and garlic were developed to improve water-use efficiency, enhance crop productivity, strengthen climate resilience, and reduce resource consumption. The Company also developed vertical Solar Agrovoltaic (AgriPV) systems, enabling simultaneous agricultural production and renewable energy generation from the same land, thereby supporting sustainable farming and the clean energy transition.
Capex[10]	100 %	100 %	Capital investments during the year continued to support environmentally responsible manufacturing, sustainable agriculture, renewable energy technologies, and research infrastructure. Investments were directed towards expanding advanced manufacturing capabilities, strengthening tissue culture and crop research facilities, improving irrigation technologies, and supporting the development of renewable energy solutions, including Solar Agrovoltaic systems. These investments contribute to improved resource efficiency, enhanced product performance, reduced environmental footprint, climate-resilient agriculture, and long-term sustainable value creation.

2 a) Does the entity have procedures in place for sustainable sourcing?

Yes, JISL employs a supplier assessment process to ensure sustainable material sourcing. A supplier assessment form is attached to each purchase order, serving as an initial evaluation tool. The pre-assessment process examines suppliers based on general disclosures, social accountability, ethical practices, technical capabilities, quality standards, and environmental, health, safety, and energy management criteria. The company mandates that all suppliers comply with the requisite statutory and regulatory requirements specific to their category.

[9] All R&D investment during FY 2025-26 is in the technologies that improve the environmental impact of the products.
[10] All capex investment during FY 2025-26 is in the technologies that improve the environmental impact of the products.

Furthermore, JISL actively encourages its suppliers to obtain internationally recognized ISO certifications such as ISO 45001, ISO 9001, and ISO 14001. The company verifies the Environmental, Social, and Governance (ESG) aspects conveyed in the supplier questionnaire by conducting follow-up sustainability audits, thereby ensuring on-the ground compliance. Suppliers that are ISO certified are granted preferential treatment and, in most cases, are exempt from additional audits.

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

Approximately 55.79% of our value chain partners have been assessed for adherence to appropriate human rights practices. At JISL, polymer-processing companies such as Reliance, GAIL, ONGC and others account for approximately 63.17% of our total raw material procurement. Since these suppliers publish comprehensive ESG reports, their human rights performance has been assessed based on publicly available ESG disclosures. At JFFFL, 19.97% of produce is sourced from farmers certified under recognized sustainable agriculture schemes, under which compliance with human rights requirements is rigorously verified. Consequently, approximately 55.79% of our value chain partners, by procurement volume, have been evaluated for adherence to appropriate human rights practices.

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)	Plastic products have a life period of 10, 20 and 50 years of life. Plastic waste is sent to recycling at the user end and the collected plastic waste is sold to authorized recyclers.
(b) E-waste	Not Applicable
(c) Hazardous waste and	Not Applicable
(d) other waste	Not Applicable

The company incorporates end-of-life product management into its lifecycle strategy, ensuring environmental responsibility from production to post-consumer phases. It complies with the Plastic Waste Management Rules, 2016 by enabling systematic collection, segregation, and recycling of plastic materials, including packaging. Additionally, electronic products are governed by the E-Waste Management Rules, 2016, with structured procedures in place for recovery, recycling, and safe disposal. These practices reflect the company's commitment to sustainable production and extended producer responsibility.

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

Yes, the Extended Producer Responsibility (EPR) filing for the year has been duly completed. This submission reflects our commitment to responsible waste management and environmental stewardship. Our EPR filing encompasses detailed information regarding the collection, treatment, and recycling/disposal of various waste streams under our purview, ensuring compliance with all applicable regulatory requirements.

Leadership Indicators

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

NIC Code	Name of the Product/ Service	% of total Turnover contributed	Boundary for which the life Cycle perspective/ Assessment was conducted	Whether conducted by independent external agency	Results communicated in public domain (Yes/ No) If yes, provide the web link
22209	PVC Pipes		Cradle to grave	yes	No
22209	HDPE Pipes		Cradle to grave	yes	No
22209	PVC moulded Fittings		Cradle to grave	yes	No
22209	PVC fabricated Fittings		Cradle to grave	yes	No
22209	PVC Sheet		Cradle to grave	yes	No
22209	HDPE moulded Fittings	77.40%	Cradle to grave	yes	No
22209	HDPE Fabricated fittings		Cradle to grave	yes	No
22209	Drip lines		Cradle to grave	yes	No
22209	Drippers		Cradle to grave	yes	No
22209	Filters (metal)		Cradle to grave	yes	No
22209	Filters (non-Metal)		Cradle to grave	yes	No
10304	Processed Mango Pulp	7.82 %	Cradle to grave	yes	No
10304	Dehydrated Onion	7.09 %	Cradle to grave	yes	No
10304	Tissue culture Banana Plants	6.84 %	Cradle to grave	yes	No

Note: The company has conducted the comprehensive LCA for all the above mentioned products and the results will be shared with the stakeholders upon request.

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.

Our Life Cycle Assessments (LCA) and other evaluation methods have not identified any significant social or environmental risks associated with the production or disposal of our products and services. Our processes are designed to comply with rigorous environmental and social standards, and we continuously monitor our operations to proactively address any potential issues, ensuring minimal impact from the selected Cradle to grave system boundary.

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

Indicate input material	Recycled or re-used input material to total material	
	FY 2025-26 Current Financial Year	PY 2024-25 Previous Financial Year
Plastic Recycled Material	7.02%	6.83%

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

	FY 2025-26			PY 2024-25		
	Re -Used	Recycled	Safely Disposed	Re -Used	Recycled	Safely Disposed
Plastics (including Packaging)	0	182.06	120	0	449.46	923.7
E- Waste	0	0	0	0	0	0.10
Hazardous waste	0	0	0.26	0	0.25	0.28

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

Indicate Product Category	Reclaimed Products and their packaging materials as % of total products sold in respective category
Not Applicable	Not Applicable

Our products, designed with life cycles of 10, 50, and 100 years respectively, are engineered for reclamation at the end of their useful life or in the event of damage. In case of product damage, the reclaimed materials are then reintegrated into the production process, such as in the manufacture of HDPE pipes thereby reducing our reliance on virgin raw materials. For food products, the product is fully consumed by the user, leaving no residual material for reclamation.



India's first 2500 mm diameter HDPE piping project by Jain Irrigation, showcasing innovative infrastructure solutions engineered for a design service life of up to 100 years.

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

At JISL and Jain Farm Fresh Foods Limited (JFFFL), employee well-being is considered a cornerstone of sustainable business practice. Both companies follow "Consideration of human life above business" and regard their workforce as vital partners in their growth and view every employee, from on-site production teams to field and support staff, as integral to success. Their approach encompasses comprehensive policies and initiatives designed to nurture a healthy, safe, and empowering work environment.

Being a company in regular interaction with customers and businesses both we understand the importance of human resources, and we have activities throughout the year for the regular interconnectivity and wellbeing. For the smooth celebration of these activities, each celebration is coordinated and monitored by 2-3 senior executives of the company for each activity. Some of the activities are Diwali Celebration, Women's Day Celebration, Yoga day celebration, Holi Event, Relive Childhood Fun with Summer Activity, Janmashtami Event, Blood Donation Camp, Makar Sankranti and other small fun activities.

The company believes in a holistic approach. That is the social, emotional and spiritual development of the employees. Apart from the day's celebration, the company also has an on campus library, which houses many books of different genres and each year addition of numerous latest books and journals takes place in the library. The Library also provides an insight for the view-point of Shri Bhavarlalji Jain, who himself wrote many books, for the well-being of employees and society. Some of his well-known books are, "Me and she" and "The Enlightened Entrepreneur". On marriage occasions of the newly married employees the company gives these books as gifts and wishes for the start of new life innings.

Essential Indicators

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

Category	% of employees covered by											
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities		
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)	
Permanent employees												
Male	2374	1261	53.12%	241	10.15%	0	0.00%	0	0.00%	0	0.00%	
Female	129	59	45.74%	29	22.48%	3	2.33%	0	0.00%	0	0.00%	
Total	**2503**	**1320**	**52.74%**	**270**	**10.79%**	**3**	**0.12%**	**0**	**0.00%**	**0**	0.00%	
Other than Permanent employees												
Male	5	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	
Female	0	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	
Total	**5**	**0**	**0.00%**	**0**	**0.00%**	**0**	**0.00%**	**0**	**0.00%**	**0**	0.00%	

b) Details of measures for the well-being of workers

Category	% of workers covered by											
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities		
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)	
Permanent employees												
Male	6099	4015	65.83%	597	9.79%	0	0.00%	0	0.00%	0	0.00%	
Female	488	458	93.85%	23	4.71%	0	0.00%	0	0.00%	0	0.00%	
Total	6587	4473	67.91%	620	9.41%	0	0.00%	0	0.00%	0	**0.00%**	
Other than Permanent employees												
Male	2030	2020	99.51%	2020	99.51%	0	0.00%	0	0.00%	0	0.00%	
Female	1588	1588	100.00%	1588	100.00%	0	0.00%	0	0.00%	0	0.00%	
Total	**3618**	**3608**	**99.72%**	**3608**	**99.72%**	0	**0.00%**	**0**	**0.00%**	**0**	0.00%	

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

		FY 2025-26	PY 2024-25
i)	**Cost incurred on wellbeing measures** (well-being measures means well-being of employees and workers (including male, female, permanent and other than permanent employees and workers)	133,035,628	126,020,000
ii)	**Total revenue of the company**	41,944,702,058	39,181,120,000
iii)	**Cost incurred on wellbeing measures as a % of total revenue of the company**	0.317%	0.322%

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

Benefits	FY 2025-26 Current Financial Year			PY 2024-25 Previous Financial Year		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y / N / N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority
PF	100 %	100 %	Y	100 %	100 %	Y
Gratuity	100 %	100 %	Y	100 %	100 %	Y
ESI	11.15%	54.18%	Y	9.47%	56.05%	Y
Others – Superannuation	4.81%	0.00%	Y	5.04%	0.00%	Y

3) Accessibility of workplaces

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

The entity's premises and offices are fully accessible to employees and workers with disabilities, in compliance with the Rights of Persons with Disabilities Act, 2016. Appropriate modifications and facilities have been implemented to ensure an inclusive and accessible workplace environment. The company follows no discrimination policy and treats employees equally, giving equal opportunity to all. Additionally, the company also currently gives employment to pe

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

Yes, the company follows the practice of humanitarian equality. The Company is an equal opportunity employer. This is clearly stipulated in the Human Rights Policy of the Company.

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	0.00%	0.00%	0.00%	0.00%
Female	100 %	100 %	0.00%	0.00%
Total	**100 %**	**100 %**	**0.00%**	**0.00%**

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

	Yes/No (If yes, then give details of the mechanism in brief)
Permanent Workers	Permanent employees and workers have access to the Harmony portal to submit their complaints. For non-permanent employees and workers, a Grievance Redressal Committee is established to address and resolve their complaints and grievances.
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

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

Category	FY 2025-26 (Current Financial Year)			PY 2024-25 (Previous Financial Year)		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees /Workers in respective category (C)	No. of Employees / workers in respective category, who are part of association(s) or Union (D)	% (D / C)
TPE	2503	0		2442	0	0
Male	2374	0		2328	0	0
Female	129	0		114	0	0
TPW	6587	76	1.15%	6555	64	0.98 %
Male	6099	76	1.25%	6029	64	1.04 %
Female	488	0		526	0	0

*TPE=Total Permanent Employees; TPW=Total Permanent Workers

8) Details of training given to employees and workers:

Category	FY 2025-26 Current Financial Year					PY 2024-25 Previous Financial Year				
	Total (A)	On health and safety measures		On skill upgradation		Total (D)	On health and safety measures		On skill upgradation	
		NO (B)	% (B / A)	NO (C)	% (C / A)		NO (E)	% (E / D)	NO (F)	% (F / D)
Employees										
Male	2374	886	37.32%	1046	44.06%	2328	941	40.42%	1112	47.77%
Female	129	52	40.31%	76	58.91%	114	36	31.58%	39	34.21%
Total	**2503**	**938**	**37.48%**	**1122**	**44.83%**	**2442**	**977**	**40.01%**	**1151**	**47.13%**
Workers										
Male	6099	4025	65.99%	2443	40.06%	6029	3686	61.14%	2529	41.95%
Female	488	391	80.12%	194	39.75%	1003	369	36.79%	387	38.58%
Total	**6587**	**4416**	**67.04%**	**2637**	**40.03%**	**7032**	**4055**	**57.66%**	**2916**	**41.47%**

Note: Values recalculated for FY 2023-24

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

Category	FY 2025-26 Current Financial Year			PY 2024-25 Previous Financial Year		
	Total (A)	No (B)	% (B/A)	Total (C)	No (D)	% (D/C)
Employees						
Male	2374	47	1.98%	2328	1945	83.55%
Female	129	0	0.00%	114	80	70.18%
Total	**2503**	**47**	**1.88%**	**2442**	**2025**	**82.92%**
Workers						
Male	6099	6	0.10%	6029	21	0.35%
Female	488	0	0.00%	1003	1	0.10%
Total	**6587**	**6**	**0.09%**	**7032**	**22**	**0.31%**



Female associates contributing to advanced tissue culture operations in a safe, hygienic, and inclusive workplace

10)Health and safety management system:

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

The entity has implemented a robust occupational health and safety management system that spans all operational areas, fully aligning with the ISO 45001:2018 requirements. This comprehensive system integrates rigorous hazard identification and risk assessment protocols, regular audits, and targeted training programs to ensure a proactive approach to workplace safety. Continuous monitoring, timely incident reporting, and a dedicated commitment to corrective actions further emphasize our efforts in mitigating risks and safeguarding employee well-being. This structured approach not only complies with international standards but also enables a culture of continuous improvement in occupational health and safety throughout the organization.

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

The entity's system encompasses structured processes to systematically identify work-related hazards and assess risks for both routine and non-routine activities. These processes are implemented in strict accordance with the procedures detailed in our departmental manuals, which outline standardized methods for hazard recognition, evaluation, and the deployment of mitigation measures. Through regular audits, safety inspections, and real-time incident reporting, the system ensures that potential risks are promptly identified and addressed, fostering a proactive safety culture and maintaining a secure working environment for all employees.

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

Yes. Employees have access to procedures for reporting work-related hazards and can remove themselves from such risks if necessary.

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

Yes. The entity has Occupational Health and Safety facility at the centralized locations which is equipped with skilled and qualified medical staff. The staff is accessible to all facilities for providing support and guidance for non-occupational medical service related guidance.

In addition, the Company conducts yearly health check-ups for the associates of all the locations. Furthermore, all locations are covered under ESIC and mediclaim health facilities.

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

Safety Incident/Number	Category*	FY 2025-26 Current Financial Year	PY 2024-25 Previous Financial Year
Lost Time Injury Frequency Rate (LTIFR) (per one million -person hours worked) [11]	Employees	0	0.14
	Workers	0.23	0.31
Total recordable work-related injuries	Employees	0	1
	Workers	2	1
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

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

JISL'S Commitment to a Safe and Healthy Work Environment:

At JISL, safeguarding our employees, workers, and all visitors is a paramount priority. We believe that an uncompromising focus on safety and health is essential not only to our operational success but also to building lasting trust with our communities. In line with this vision, we have implemented a comprehensive set of measures designed to proactively manage and mitigate potential risks. These initiatives include:

i) **Provision of Personal Protective Equipment (PPE):** We ensure that every team member has access to the appropriate personal protective equipment needed to defend against work related hazards.

ii) **EHS policy on board:** Policy in place for health and safety and made available to all, to understand its importance.

iii) **Continuous assessment:** Assess workplace activities on a regular basis for hazard and its risk. Regularly assess plant safety rounds to assess unsafe conditions and its corrective actions.

iv) **Installation of a Comprehensive Fire Hydrant and Extinguishing System:** Our premises are equipped with a full scale fire hydrant system, complemented by strategically placed fire extinguishers. This robust setup is vital in effectively managing fire related emergencies.

[11] The values calculated are including contract workforce

v) **Dedicated Emergency Assembly Area:** We have identified and maintained a designated emergency assembly area that provides a safe and organized space for all personnel to congregate during unforeseen incidents.

vi) **Accessible Essential Utilities:** Recognizing the importance of maintaining a hygienic work setting, we ensure that essential utilities, such as drinking water facilities and sanitary systems, are easily accessible throughout our operations.

vii) **Enhanced Security through Surveillance:** To strengthen physical security, we have installed CCTV cameras at strategic locations across our facilities. This measure not only safeguards our employees but also supports effective monitoring of the premises.

viii) **Clearly Defined Safety and Health Standard Operating Procedures (SOPs):** Safety is embedded in our operational culture through clearly articulated and rigorously communicated SOPs. These guidelines ensure that all team members understand and adhere to our best practices in safety and health.

ix) **Regular Health and Safety Training and Mock Drills:** We conduct consistent awareness training sessions and mock drills across all our locations. These activities are designed to prepare our workforce for emergency situations while continually reinforcing safe work practices.

x) **Periodic 5S and Safety Audits:** Through regular audits based on the 5S methodology Sort, Set in Order, Shine, Standardize, sustain and comprehensive safety evaluations, we actively assess and improve our safety standards organization wide. Clean and Green campuses, with demarcations for building and roads.

xi) **Permit to Work (PTW) System:** We have instituted an effective PTW system to ensure that all hazardous operations are meticulously authorized, monitored, and executed under controlled conditions.

xii) The company's premises are well marked with signs and awareness symbols.

Through these proactive measures, Jain Irrigation reaffirms its unwavering commitment to the welfare of everyone associated with our organization. Our dedication to preserving a secure, healthy, and productive work environment is not only a reflection of our core values but also a crucial enabler of our sustainable progress.

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

	FY 2025-26 (Current Financial Year)			PY 2024-25 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Working Conditions	Nil	Nil	-	Nil	Nil	-
Health & Safety	Nil	Nil	-	Nil	Nil	-

14) Assessments for the year:

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

Note: All our plants and offices underwent comprehensive assessments as part of the annual evaluation process associated with the implementation of our systems. These assessments were conducted either internally or by statutory authorities or by accredited third-party auditors to ensure compliance with key labour and human rights parameters. These evaluations affirm our commitment to ethical labour practices, compliance with applicable laws, and alignment with international human rights standards.

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

- None

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

In case of any death occurring either employee or worker the company provides extended support and helps the family of the affected. These are done through various measures, taking care of the education of the deceased employees or workers, replacement of employees with the family member of the individual irrespective of the place and reason of fatality.

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 ensured that all outstanding statutory bills for previous billing periods have been fully settled pursuant to the relevant regulatory requirements. Additionally, we have established a comprehensive monitoring and payment protocols to guarantee that all statutory payments for the upcoming month will be executed promptly and in strict accordance with the prescribed timelines.

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

	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 2025-26 (Current Financial Year)	PY 2024-25 (Previous Financial Year)	FY 2025-26 (Current Financial Year)	PY 2024-25 (Previous Financial Year)
Employees	0	0	0	0
Workers	0	0	0	0

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

- Yes.

5) Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed [12]
Health and safety practices	55.79%
Working Conditions	55.79%

As part of its commitment to sustainable sourcing and responsible value chain management, JFFFL has implemented a procurement framework that ensures direct sourcing from farmers under verified sustainability protocols. The company's Jain Farm Sustainability and Responsible Sourcing Program incorporates certifications such as JAIN GAP (Good Agricultural Practices), SAI-FSA (Farm Sustainability Assessment), UEBT (Union for Ethical Bio Trade), Rainforest Alliance, and the Unilever Sustainable Agriculture Code (USAC). This approach not only enhances traceability and transparency but also significantly contributes to reducing the environmental footprint of raw material procurement. These sustainable sourcing initiatives are instrumental in promoting regenerative agriculture, supporting smallholder farmer resilience, and delivering climate-smart outcomes across the supply chain.

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

- NONE.

[12] 55.79% of material sourced sustainably by volume, covering 63.17% of JISL's polymer-based raw-material procurement and 19.97% of JFFFL's produce from certified sustainable-agriculture farmers. .

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

At JISL, we recognize that our long-term sustainability and business resilience are deeply interwoven with the interests and well-being of our diverse stakeholder groups. We have institutionalized a robust, dynamic, and inclusive stakeholder engagement process. This approach ensures that the voices of all relevant stakeholders internal and external are systematically identified, heard, and meaningfully integrated into our strategic and operational decision-making.

Essential Indicator

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

JISL's process for identifying key stakeholder groups is structured around the following step:

JISL identifies its key stakeholder groups through a structured process. Stakeholder mapping and categorization. The company maps all individuals, communities, institutions and entities that are directly or indirectly affected by its operations, or that have the potential to influence the business. Stakeholders are classified based on their level of influence, interest and dependency, and this covers both internal and external stakeholders.

Departmental inputs and cross-functional collabouration. Inputs are taken from departments such as sales, procurement, legal, HR, sustainability and operations to identify stakeholders relevant to each business vertical and geography, so that stakeholder relationships across the company's footprint are captured comprehensively.

Materiality assessment and priority alignment. Stakeholders are prioritised based on their relevance to the company's environmental, social and governance goals. Materiality assessments, stakeholder surveys and third-party consultations are used to refine this prioritisation and ensure that the most material issues and concerns are addressed.

Continuous review and engagement. The stakeholder list is reviewed on an ongoing basis through feedback mechanisms, community interactions, audits, grievance redressal systems, and changes in the regulatory and industry landscape, rather than being treated as fixed.

Through this process, the company has identified the following key stakeholder groups: associates (employees), farmers, contract farmers, suppliers, dealers, contractors, NGOs, village communities, academia, and banking and government institutions.

These groups are engaged through multiple channels, including meetings, surveys and feedback sessions, covering a range of economic, environmental and social issues relevant to the business. This ongoing dialogue helps the company understand stakeholder concerns and expectations, anticipate risks and identify opportunities early, and refine its processes, products and sustainability priorities based on the feedback received.



KEY STAKEHOLDERS

We engage with these stakeholders regularly through multi-channel platforms such as meetings, surveys, and feedback sessions. These platforms are used to gather inputs on a wide range of economic, environmental, and social issues relevant to our business.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Associates/ Employees	No	Meetings, Emails, Notice Board, Harmony Portal, Employee feedback, Employee survey.	Monthly or Daily As needed	Addressing workplace concerns, sharing business and work updates, performance feedback, grievance redressal, training and development initiatives.
Investors / Shareholders	No	AGM, Emails, Newspaper, Advertisement, Website, Notice Board, Other	Quarterly and as and when need arises	Disclosing Quarterly/ Half Yearly/ Yearly Results, sending Annual Reports and Notice for General Meetings
Farmer	No	Community Meetings, On-site visits, KrushiTeerth Magazine, Pamphlets, Annual Hi-tech Krushi Mahotsav, News, Blogs, Advertisements, WhatsApp groups	Regular or Seasonal	"Sharing of agri-technology solutions, irrigation support, addressing crop specific queries, product demonstrations, and training sessions, Giving monthly update by KrushiTeerth, Krushi Mahotsav offering hands on exposure to hi-tech agriculture, smart irrigation, and modern farming practices. With interactive sessions, crop demonstrations.
Contract Farmers	No	Direct Meetings, Field Officers, Pamphlets	Regular or Seasonal	Monitoring crop cycles, quality control, input planning, assurance on buyback terms, technical support.
Supplier	No	Emails, Purchase Meetings, one-on-one meetings if required	Annually or As needed	Quality expectations, delivery timelines, vendor evaluation, sustainability requirements, and compliance, address specific queries, Capacity Building training.
Dealer	No	Dealer Meets, Emails, Phone calls, WhatsApp, Advertisement	Monthly or quarterly	Sales performance, customer feedback, inventory and credit policies, training on new products.
Contractor	No	Contract Meetings, Emails, On-site instructions	Project based or Periodic	Work planning, safety compliance, timelines, and performance expectations.
NGOs	No	Community Meetings, Emails, CSR Events	Bi-annually or As per project	Collabouration on CSR initiatives like education, water conservation, sanitation, and health projects.
Village Communities	No	Community Meetings, Local Events	quarterly or As per CSR schedule	Rural development programs, water management, livelihood initiatives, infrastructure development, and awareness sessions, We engage directly and through our foundations, including the Bhavarlal and Kantabai Jain Multipurpose Foundation (BKJMF) and the Gandhi Research Foundation (GRF). C
Academia	No	Seminars, Webinars, Research Collabourations, Email	Quarterly or As per existing MOUs	R&D collabouration, internship programs, technical projects, knowledge sharing.

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Banking & Government Institutions	No	Meetings, Reports, Compliance Filings, Email, Official websites.	Quarterly or as per regulation	Regulatory compliance, financial reporting, subsidies & schemes, sustainability disclosures, and business facilitation.

Leadership Indicator

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.**

At JISL , stakeholder consultation on economic, environmental, and social topics is a continuous, structured process that integrates both direct and delegated engagement mechanisms. While day-to-day consultations are conducted by specialized internal teams, feedback from these engagements is systematically escalated to the senior leadership and Board through formal channels.

Aspect	Details
Consultation Process	Stakeholder engagement is integrated into our operational framework. Multiple dedicated teams; such as the CSR Team, Extension Team, Contract Farming Team, Personnel & HR Team, PR & IR Teams, and others engage regularly with key stakeholder groups. These engagements focus on collecting feedback, understanding concerns, and incorporating suggestions on economic, environmental, and social matters.
Delegated Engagement	While the Board does not directly engage with stakeholders in most cases, the respective functional teams handle consultations. Feedback collected from these engagements both routine and issue specifics compiled and analysed by the respective departments. The insights are then summarized and reported to senior management and Board level committees through internal review meetings, quarterly business updates, and annual sustainability reporting.
Formal Feedback Mechanism to Board	- Quarterly Management Reviews and Annual Board Reviews include updates on stakeholder feedback and material issues.
	- Insights from stakeholder consultations—such as materiality assessments, training outcomes, farmer interactions, supplier meetings, and CSR reviews—are included in Sustainability Disclosures (BRSR) and presented to the Board.
	- The Investor Relations (IR) team communicates shareholder concerns directly to senior leadership and the Board during earnings calls and AGMs.
Key Engagement Platforms	Regular and structured engagement activities include:
	- Farmer Meetings, Awareness Programs, Krushi Mahotsav
	- Supplier & Dealer Meetings, Community Events, CSR Programs
	- Employee feedback platforms (e.g., Harmony Portal)
	- Investor meetings, AGMs, Quarterly Financial Calls
	- Government/Regulatory consultations via reports and compliance filings
Material Topics Identified	Feedback from stakeholders has helped identify and prioritize key issues such as:
	- Climate change and GHG emissions
	- Product safety and customer satisfaction
	- Labour management and human rights
	- Community development and CSR
	- Renewable energy, natural resource management, waste management, etc.
	These topics form the basis of Board level strategic discussions on sustainability and responsible business practices.

The Board of Jain Irrigation Systems Ltd. remains informed and responsive to stakeholder concerns through a well-established, multi-level feedback process. While operational consultations are delegated, structured reporting and periodic reviews ensure that the Board remains fully aligned with economic, environmental, and social priorities emerging from stakeholder interactions. This governance approach supports responsible decision-making.

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

Yes, stakeholder consultation is actively used at JISL to support the identification and management of both environmental and social topics. The feedback gathered from key stakeholder groups including farmers, employees, suppliers, communities, NGOs, academia, and regulatory bodies is systematically analysed and incorporated into the Company's policies, sustainability priorities, and operational improvements.

Instances Where Stakeholder Input Was Incorporated:

Stakeholder Group	Topic Raised	Response / Action Taken by JISL
Farmers & Contract Farmers	Need for water-use efficiency and sustainable farming practices	Developed and expanded training programs on micro irrigation and precision farming through Extension Teams; introduced crop-specific schedules and promoted JAIN GAP (Good Agricultural Practices).
Village Communities & NGOs	Demand for improved sanitation, water access, and livelihoods in rural areas	Implemented CSR projects focusing on clean drinking water systems, sanitation, and livelihood enhancement programs through BKJMF and GRF foundations in 35+ villages, with expansion plans to reach over 150 villages.
Suppliers	Interest in sustainability standards, packaging waste management	Introduced supplier assessment, training [13] and capacity building sessions to align vendors with sustainability goals initiated collabourative efforts on reducing packaging waste and optimizing logistics for carbon footprint reduction.
Academia and Researchers	Suggestions on environmental research collabouration and knowledge exchange	Increased tie-ups for joint research on climate resilient crops and water efficient practices initiated student training programs and knowledge sharing platforms with agriculture universities.
Investors & Shareholders	Expectations on sustainability disclosures, ESG transparency	Improved sustainability disclosures under BRSR and integrated key material topics such as GHG emissions, waste management, and product safety into public reporting aligned activities with national and international ESG benchmarks.

Stakeholder consultations serve as a critical input for Jain Irrigation's sustainability strategy. The insights gained are not only used to identify material environmental and social topics, but also shape the design and delivery of programs and policy adjustments, ensuring alignment with stakeholder expectations and long-term business responsibility goals.

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

At JISL, addressing the needs of marginalized and vulnerable communities is not merely a statutory compliance activity but a core value embedded in its CSR philosophy. While numerous CSR interventions support sustainable community development, certain flagship initiatives like Snehachi Shidori and Anubhuti English Medium School stand out in their targeted impact on vulnerable segments of society. These projects exemplify how JISL engages meaningfully with at risk groups and delivers structured support through need based, long-term programs.

The Future Agriculture Leaders of India (FALI) program.

Launched by Jain Irrigation in partnership with Enterprise Solution to Poverty (ESP), USA, and other corporate leaders embodies a transformative vision for cultivating agricultural leadership among rural youth. Anchored in Jain Irrigation's core values of sustainability, innovation, and inclusive growth, FALI engages over 8,000 students from 8th and 9th grades across Maharashtra and Gujarat, nurturing their understanding of modern agriculture and entrepreneurial thinking. Through a structured, interactive curriculum that includes classroom learning, field visits, business plan development, innovation contests, and leadership training, FALI empowers students to think critically, solve real-world challenges, and connect with industry experts. In its fifth year, the program expanded across 100 government aided rural schools in 17 districts, facilitating 910 field visits, 350 expert-led sessions, and multiple conventions. The IGNITE innovation contest garnered over 700 student entries, while more than 4,000 business plans and 478 working models emerged from school-level competitions. Fourteen standout innovations and a business plan were selected for presentation at the prestigious Rural Innovators Start-Up Conclave (RISC) by the Ministry of Rural Development. FALI not only reinforces Jain Irrigation's commitment to sustainable development and poverty alleviation through education, but also sows the seeds for a resilient, future-ready agriculture ecosystem led by informed and visionary youth.

[13] Supplier training is limited to farmers supplying farm produce directly to JFFFL.

Snehachi Shidori - Nourishing Dignity Through Compassion

The "Snehachi Shidori" initiative was launched to address food insecurity among the urban poor, particularly during and after the COVID-19 pandemic. It was designed with empathy at its core to serve daily meals to patients, migrants, labourers, and families in distress in Jalgaon city. The project ensures that no individual, regardless of socioeconomic status, goes to sleep hungry. By distributing fresh, nutritious, and hygienically prepared food with a high degree of quality control and safety, this initiative directly responds to the most fundamental human need: food security. Moreover, its consistent and sustained operations for an extended period reflect JISL's deep rooted engagement with marginalized populations and its commitment to their wellbeing.

Anubhuti English Medium School - Empowering Through Education

Catering to children from the most deprived backgrounds, Anubhuti English Medium School is a sanctuary for holistic learning and development. The school offers free of cost education, covering not just academics but also nutrition, health care, sports, and emotional support. It fosters creativity, instills discipline, and nurtures the potential of students who would otherwise have limited or no access to quality education. Anubhuti's inclusive educational framework ensures that these children are not left behind and that they grow into self reliant, empowered individuals who can participate meaningfully in society.

Additional Engagements Reflecting Inclusive Development

- Kantai Netralaya extends free eye care services to rural and urban poor, conducting eye screenings and surgeries to prevent avoidable blindness. The initiative covers transport, treatment, follow ups, and post surgical care, thus removing financial and logistical barriers to access.
- Gandhi Research Foundation supports rural tribal communities through entrepreneurship training (e.g., mushroom cultivation, honeybee farming, solar charkha), literacy programs, and health campaigns. These actions uplift economically and socially disadvantaged groups by enhancing livelihoods and ensuring basic health and education services.
- Jain Sports Academy provides sports infrastructure and coaching to youth from rural areas, enabling them to pursue athletic talent irrespective of economic background. Camps and tournaments are specially designed to include young players from underprivileged communities.
- Swachhanjali Cleanliness Initiative empowers employees across all levels to contribute to community cleanliness and public hygiene, including efforts in areas around major facilities that are often inhabited by marginalized families.

Through these multi dimensional engagements, JISL not only listens to the voices of the underserved but also integrates their feedback into sustained action. Whether it's food, education, healthcare, employment, or empowerment, JISL's CSR strategy ensures that development reaches those who need it most effectively addressing systemic vulnerabilities and fostering inclusive growth.



Future Agriculture Leaders of India (FALI) students interacting with experts at the Tissue Culture Park, Takarkheda, as part of experiential learning on tissue culture, greenhouse technologies, and sustainable agriculture.

PRINCIPLE 5 : BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS

JISL's approach to human rights is set out in its HR Manual, which draws on the Universal Declaration of Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, and the UN Guiding Principles on Business and Human Rights. This applies across the employee lifecycle, from recruitment to retirement, and is backed by a zero-tolerance policy on harassment, discrimination, forced labour and child labour.

Grievances are handled through the Harmony Portal, an internal platform that allows employees to raise concerns, with a Grievance Redressal Committee responsible for timely and impartial resolution. The company has not recorded any incidents of child labour, forced labour, discrimination or harassment to date.

JISL follows a non-discriminatory wage policy [14], and its workforce includes persons with disabilities, supported by facilities designed for accessibility. Human rights training is conducted for employees on a regular basis, and value chain partners are assessed for compliance with human rights norms before business engagements are initiated.

Essential Indicators

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

Category	FY 2025-26 Current Financial Year			PY 2024-25 Previous Financial Year		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
Employees						
Permanent	2503	284	11.35%	2442	299	12.24%
Other than Permanent	5	0	0.00%	5	0	0.00%
Total Employees	**2508**	**284**	**11.32%**	**2447**	**299**	**12.22%**
Workers						
Permanent	6587	370	5.62%	6555	21	0.32%
Other than Permanent	3553	0	0.00%	3278	0	0.00%
Total Workers	**10140**	**370**	**3.65%**	**9833**	**21**	**0.21%**

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

Category	2025-26					PY 2024-25				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent	2503	0	0.00%	2503	100%	1999	1187	59.38%	623	25.51%
Male	2374	0	0.00%	2374	100%	1900	1145	60.26%	595	25.56%
Female	129	0	0.00%	129	100%	99	42	42.42%	28	24.56%
Other than Permanent	5	0	0.00%	5	100%	4	4	80%	1	20%
Male	5	0	0.00%	5	100%	4	4	80%	1	20%
Female	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%
Workers										
Permanent	6587	0	0.00%	6587	100%	6555	4270	65.14%	4110	62.70%
Male	6099	0	0.00%	6099	100%	6029	3830	63.53%	3659	60.69%
Female	488	0	0.00%	488	100%	526	440	83.65%	451	85.74%
Other than Permanent	3553	627	17.65%	2926	82.35%	3278	3247	99.05%	2788	85.05%
Male	2654	379	14.28%	2275	85.72%	1917	1891	98.64%	1566	81.69%
Female	899	248	27.59%	651	72.41%	1361	1356	99.63%	1222	89.79%

[14] This is part of our HR Policy and Manuals

3) **Details of salary/remuneration/wages**

a) **Median remuneration/wages:**

	Male		Female	
	Number	Median remuneration/ salary/wages of respective category	Number	Median remuneration/ salary/wages of respective category
BOD [15]	11	3,150,000	1	2,850,000
KMP	2	10,683,476	0	0
Employees other than BOD & KMP	2374	90,584.00	129	60,833.00
Workers	6099	52,724.00	488	43,622.00

For remuneration of BoD and KMP only JISL Company is considered.

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

	FY 2025-26 (Current Financial Year)	PY 2024-25 (Previous Financial Year)
Gross wages paid to females as % of total wages	4.43%	4.30%

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

Yes, the organization has designated a focal point to address human rights impacts or issues caused or contributed to by the business. The Head of Human Resources (HR Head) serves as the key individual responsible for overseeing the integration of human rights principles across business operations.

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

All Associates have access to our Harmony Portal, a dedicated internal platform designed to ensure transparent, accessible, and efficient grievance management. Associates can log in to the portal to raise any concerns or grievances they may have. The portal can be accessed at https://www.jains.com/harmony/home.php.

To further strengthen our grievance redressal framework, the organization has established a Grievance Redressal Committee, which is responsible for the timely investigation and resolution of general complaints raised by associates.

The Grievance Redressal Committee functions independently to ensure that all concerns are resolved with fairness, integrity, and without fear of retaliation.

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

	FY 2025-26 (Current Financial Year)			PY 2024-25 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Sexual harassment	Nil	Nil	-	Nil	Nil	-
Discrimination at workplace	Nil	Nil	-	Nil	Nil	-
Child Labour	Nil	Nil	-	Nil	Nil	-
Forced Labour	Nil	Nil	-	Nil	Nil	-
Wages	Nil	Nil	-	Nil	Nil	-
Other human rights related issues	Nil	Nil	-	Nil	Nil	-

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

	FY 2025-26 (Current Financial Year)	PY 2024-25 (Previous Financial Year)
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	Nil	Nil
Complaints on POSH as a % of	Nil	Nil
female employees / workers	Nil	Nil
Complaints on POSH upheld	Nil	Nil

[15] For remuneration of BoD and KMP, only the listed entity JISL is considered.

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

The Company's Policy for Prevention of Sexual Harassment at Workplace sets out specific protections for complainants under its section on Protection to Complainant/Victim. Retaliation against a complainant or witness is strictly prohibited and can attract disciplinary action, and victims or witnesses are not to be subjected to victimisation, discrimination, or a hostile work environment for having raised or supported a complaint. The Head of the Personnel and Human Resources Department at each location is responsible for ensuring compliance with these provisions. Confidentiality of the complainant's identity is maintained through the investigation process, as set out under Section VIII: Confidentiality of the policy, to limit any social or professional fallout from reporting. Where a complaint is found to be malicious or knowingly false, disciplinary action is taken against the complainant as well, to keep the mechanism fair to all parties. The full policy is available at https://www.jains.com/Company/investor/data/Company%20Information/Policies/files/Policy_for_Prevention_of_Sexual_Harassment_at_workplace.pdf .

Beyond the POSH policy, the Company maintains a Vigil Mechanism that allows employees and other stakeholders to report concerns relating to human rights violations, ethical misconduct or other grievances on a confidential basis. Internal forums such as the Works Committee, the Ethics Counsellor and the Audit Committee provide additional channels through which associates can raise concerns. Reporting is supported through multiple accessible points, including designated email addresses and contact persons, so that the process does not depend on a single channel. retaliation.

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

Yes, human rights requirements form an integral part of our business agreements and contracts. The Service Purchase Order (PO) and Letter of Intent (LOI) explicitly outline clauses related to labour laws, health and safety, regulatory compliance, and age restrictions key components of our human rights framework. Service Partners are required to comply with all provisions of labour laws, including civil and statutory regulations at both state and central levels. They must also ensure the health and safety of their employees by providing appropriate training and necessary protective equipment. The employment of individuals below 18 years of age is strictly prohibited, reinforcing our commitment to preventing child labour. Additionally, Service Partners are mandated to obtain valid labour licenses and maintain workman compensation insurance to uphold the legal and fair treatment of workers.

10) Assessment for the year:

% of your plants and offices that were assessed (by entity or statutory authorities or third parties)	% 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	----

Note: All our plants and offices underwent comprehensive assessments as part of the annual evaluation process associated with the implementation of management systems as part of Integrated management system. These assessments were conducted either internally or by statutory authorities or by accredited third-party auditors to ensure compliance with key labour and human rights parameters.

These evaluations affirm our commitment to ethical labour practices, compliance with applicable laws, and alignment with international human rights standards.

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

So far, no significant risks or concerns have been reported from the assessments conducted under Question 10. However, as a proactive measure, representatives from the Personnel and Human Resources Department regularly engage in informal one-on-one discussions with employees to identify any underlying issues that may not surface during formal assessments.

These ongoing interactions help us maintain an open and safe work environment and act as an early-warning mechanism to detect and address potential concerns at an early stage, even before they escalate into formal complaints. As of now, no corrective actions have been required, but continuous monitoring and employee engagement remain key elements of our risk mitigation strategy.

Leadership Indicator

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

JISL has not received any formal human rights grievances or complaints in recent years. Even so, a few process changes have been made to keep the underlying systems current rather than treating the absence of complaints as reason to leave them static.

The Harmony Portal, originally built for general grievances, has been extended to let employees report human rights concerns specifically, including discrimination, harassment, forced labour or other unethical practices, on a confidential basis. The Grievance Redressal Committee's mandate has been expanded to explicitly cover human rights related matters.

Awareness initiatives on rights and redressal channels have been carried out across locations, and the Personnel and HR department now works more closely with the Health and Safety Committee to review workplace practices from a human rights perspective. The POSH Policy was also reviewed, adding stronger safeguards for complainants and tighter confidentiality controls, in line with the company's broader effort to keep internal procedures aligned with established human rights practices.

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

At JISL, human rights due diligence is an integral part of the overall risk and compliance management framework. While there is no separate or formal human rights due diligence process currently in place, the Company ensures coverage of human rights aspects through multiple established mechanisms. Legal compliance related to human rights is evaluated during statutory audits conducted under applicable laws such as the Factories Act. Additionally, these aspects are reviewed as part of the implemented management systems (e.g., ISO standards) and during customer led audits or assessments. An independent verification of compliance with human rights related legal requirements is also carried out through these audits, ensuring key elements of human rights due-diligence are addressed indirectly.

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

JISL is committed to creating an inclusive and accessible environment for all individuals, including differently abled visitors, in line with the provisions of the Rights of Persons with Disabilities Act, 2016.

To ensure ease of access and comfort, the Company has implemented several infrastructure features across its premises:

- Ramp facilities for wheelchair access at key entry and exit points.
- Availability of wheelchairs to support mobility within the premises.
- Specialised toilet and urinal facilities designed for differently abled individuals.
- Dedicated special canteen arrangements to cater to specific dietary and accessibility needs.
- Comfortable and accessible seating arrangements in public and waiting areas.

These facilities reflect our ongoing commitment to providing a barrier-free and respectful workplace and visitor experience for everyone.

4) **Details on assessment of value chain partners:**

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual harassment	55.79%
Discrimination at workplace	55.79%
Child labour	55.79%
Forced/involuntary labour	55.79%
wages	55.79%
Others-please specify	-

As part of its commitment to sustainable sourcing and responsible value chain management, JFFFL has implemented procurement framework that ensures direct sourcing from farmers under verified sustainability protocols. The company's Jain Farm Sustainability and Responsible Sourcing Program incorporates certifications such as JAIN GAP (Good Agricultural Practices), SAI-FSA (Farm Sustainability Assessment), UEBT (Union for Ethical BioTrade), Rainforest Alliance, and the Unilever Sustainable Agriculture Code (USAC). This approach not only enhances traceability and transparency but also significantly contributes to reducing the environmental footprint of raw material procurement. These sustainable sourcing initiatives are instrumental in promoting regenerative agriculture, supporting smallholder farmer resilience, and delivering climate-smart outcomes across the supply chain.

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

No corrective actions have been taken or underway in this connection.

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

JISL's environmental approach focuses on water conservation through groundwater recharge and the replenishment of local water bodies. Alongside this, the company has continued to invest in technologies aimed at reducing carbon emissions and minimising waste across its operations. Trees across the JISL and JFFFL campuses are estimated to sequester around 18,780 metric tons of carbon annually. Jain Hills, a 1,500 acre stretch that was barren scrubland three decades ago, has been developed into an ecologically diverse site through rainwater harvesting, watershed management and tree planting carried out alongside factory operations. The campus is now home to 800 species, comprising 382 fauna and 418 flora, including 2 critically endangered, 3 endangered, 7 vulnerable and 7 near-threatened species. Artificial forests, orchards and consistent water sources on the campus have also drawn resident and migratory birds, mammals, reptiles and insects. Beyond the campus, the company has distributed native saplings and planted around 4,07,000 seed balls in public areas across 22 villages in Jalgaon, undertaken around World Environment Day, World Forest Day, World Wildlife Week and throughout the year.

Essential Indicators

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

Parameter	FY 2025-26	PY 2024-25
From renewable sources		
Total electricity consumption (A)	20,563,348	29,174,738
Total fuel consumption (B)	60,430,000	47,111,000
Energy consumption through other sources (C)	0.00	0.00
Total energy consumed from renewable sources (A+B+C)	**80,993,348**	**76,285,738**
From non-renewable sources		
Total electricity consumption (D)	557,168,422	553,906,969
Total fuel consumption (E)	1,541,542,692	1,081,643,514
Energy consumption through other sources (F)	0	0
Total energy consumed from non- renewable sources (D+E+F)	**2,098,711,114**	**1,635,550,484**
Total energy consumed (A+B+C+D+E+F)	**2,179,704,461**	**1,711,836,222**
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	**0.052**	**0.044**
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	**1.057**	**0.903**
Energy intensity in terms of physical output Energy intensity (optional)- the relevant metric may be selected by the entity	**9524.85**	**8953.40**

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

Yes - independent assurance has been carried out by TÜV India Pvt. Ltd.

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

- The company's operations don't fall under the PAT scheme.

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

Parameter	FY 2025-26 (Current Financial Year)	PY 2024-25 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	1,844,942	1,398,805
(ii) Groundwater	288,941	330,175
(iii) Third party water	2,496	3,045
(iv) Seawater / desalinated water	0	0
(v) Others	956	951
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	**2,137,335**	**1,732,976**
Total volume of water consumption (in kilolitres)	**2,093,126**	**1,640,744**

Parameter	FY 2025-26 (Current Financial Year)	PY 2024-25 (Previous Financial Year)
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)	0.00005	0.00004
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operation adjusted for PPP)	0.00104	0.00091
Water intensity in terms of physical output	9.34	9.06

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

Yes - independent assurance has been carried out by TÜV India Pvt. Ltd.

4) Provide the following details related to water discharged:

Parameter	FY 2025-26 (Current Financial Year)	PY 2024-25 (Previous Financial Year)
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	0	0
- No treatment	0	0
- With treatment – please specify level of treatment		
(ii) To Groundwater	0	0
- No treatment	0	0
- With treatment – please specify level of treatment		30.06
(iii) To Seawater	0	0
- No treatment	0	30.06
- With treatment – please specify level of treatment	37,923	27,019
(iv) Sent to third-parties	0	0
- No treatment	37,923	27,019
- With treatment – Secondary Treatment	519,274.98	419,633.91
(v) Others	0	0
- No treatment	424,793.01	331,816.25
- With treatment – Secondary [16]	557,197.98	446,652.91
Total water discharged (in kilolitres)	**424,793.01**	**331,816.25**

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

Yes - independent assurance has been carried out by TÜV India Pvt. Ltd.

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

- 63.63 % i.e. 7 of the 11 operational plants are ZLD plants.

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

Parameter	unit	FY 2025-26 (Current Financial Year)	PY 2024-25 (Previous Financial Year)
NOx	MT	5	30
SOx	MT	4.5717	40
Particulate matter (PM)	MT	2.7138	100.8548
Persistent organic pollutants (POP)	-	0	0
Volatile organic compounds (VOC)	-	0	0
Hazardous air pollutants (HAP)	-	0	0
Others – please specify	-	0	0

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

Yes - independent assurance has been carried out by TÜV India Pvt. Ltd.

[16] Treated water is reused for irrigation purpose

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

Parameter	Unit	FY 2025-26 (Current Financial Year)	PY 2024-25 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO_2, CH4, N_2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO_2 equivalent	170,107	121,804
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	121,950	111,859
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)		0.000007	0.000006
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)		0.0001416	0.0001232
Total Scope 1 and Scope 2 emission intensity in termsof physical output		1.276	1.222

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

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

Sr. No.	Projects	Additional information if any	Emission reductions and removals (tco2-eq)
1)	Renewable Energy Projects - a) 8.5 MW Solar Power Generation, and Roof Top Solar on the Roof of Various Buildings in Plant Project b) 1.67 MW bio gas plant	-	4,152
2)	Afforestation Program in the Company Facilities	-	18,780

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

Parameter	FY 2025-26 (Current Financial Year)	PY 2024-25 (Previous Financial Year)
Total Waste generated (in metric tonnes)		
Plastic waste (A)	2,115	901
E-waste (B)	0.68	0.99
Bio-medical waste (C)	0.02	0.02
Construction and demolition waste (D)	0	0
Battery waste (E)	1.96	3.24
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (G)	18.91	8.49
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	32,631.60	24,431.66
Total (A+B + C + D + E + F + G + H)	**34,768.20**	**25,345.51**
Waste intensity per rupee of turnover (Total waste generated/ Revenue from operations)	0.00000083	0.00000065
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	0.00001686	0.00001348
Waste intensity in terms of physical output	0.152	0.134

Parameter	FY 2025-26 (Current Financial Year)	PY 2024-25 (Previous Financial Year)
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	2,793.03	1,666.71
(ii) Re-used	31,878.00	23,516.00
(iii) Other recovery operations	0	0.00
Total	**34,671.03**	**25,182.52**
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	5.25	4.32
(ii) Landfilling	1.18	2.85
(iii) Other disposal operations	0.22	0.25
Total	**6.65**	**7.42**

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

Yes - independent assurance has been carried out by TÜV India Pvt. Ltd.

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.

a) **Solid Waste Management:** Solid waste generated at each facility is systematically segregated by type such as paper, plastic, and metal and stored in designated, clearly labelled bins.

Each type of waste is initially evaluated for in-house reuse; where such reuse is not feasible, the waste is sold to an authorized waste recycler in accordance with the applicable state norms.

b) **Waste Disposal:** The segregation process allows for the organized dispatch of waste. Scrap waste is sent to approved scrap yards for disposal. Hazardous waste, with the exception of used oil, is directed to the designated Common Hazardous Waste Treatment, Storage, and Disposal Facility (CHWTSDF), namely MEPL, while used oil and other non-hazardous waste are sold to authorized recyclers.

c) **Bio waste:** Process waste from each plant is systematically collected using tractor trolleys and transported to the biogas facility for further treatment. Additionally, process waste from the fruit plant undergoes specialized treatment to produce biogas, while all process waste is ultimately converted into organic manure through an efficient composting process. .

d) **Wastewater Treatment:** Wastewater generated from the plants is directed to a dedicated Effluent Treatment Plant (ETP) for appropriate treatment, after which it is repurposed for gardening purposes.

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:

Not Applicable. None of our offices are in or around ecologically sensitive areas.

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

In accordance with applicable laws, including India's Environmental Impact Assessment (EIA) notification 2006, the nature and type of our operations do not necessitate an Environmental Impact Assessment for our projects. Therefore, no EIA has been undertaken during the current financial year.

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

JISL and JFFFL are fully compliant with all applicable environmental laws and regulations in India. Each of our operational locations has obtained the requisite Consent to Establish and Consent to Operate under the Water (Prevention and Control of Pollution) Act and the Air (Prevention and Control of Pollution) Act. Compliance with these regulatory consents is diligently managed through our robust Environmental Management System, which is aligned with the globally recognized ISO 14001:2015 standard. There are no non compliances.

Leadership Indicators

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

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

i) Name of the area: JISL Alwar

ii) Nature of operations: Plastic Products

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

Parameter		FY 2025-26 (Current Financial Year)	PY 2024-25 (Previous Financial Year)
Water withdrawal by source (in kilolitres)			
(i)	Surface water	0	0
(ii)	Groundwater	0	0
(iii)	Third party water	2,496	3,045
(iv)	Seawater / desalinated water	0	0
(v)	Others	956	951
Total volume of water withdrawal (in kilolitres)		3,452	3,996
Total volume of water consumption (in kilolitres)		3,452	3,996
Water intensity per rupee of turnover (Water consumed / turnover)		0.0000001157	0.0000001238
Water discharge by destination and level of treatment (in kilolitres)			
(i)	Into Surface water		
	- No treatment	0	0
	- With treatment – please specify level of treatment	0	0
(ii)	(ii) Into Groundwater		
	- No treatment	0	0
	- With treatment – please specify level of treatment	0	0
(iii)	Into Seawater		
	- No treatment	0	0
	- With treatment – please specify level of treatment	0	0
(iv)	Sent to third-parties		
	No Treatment	0	0
	With Treatment - Please specify level of Treatment	0	0
(v)	Others		
	No Treatment	0	0
	With treatment - Please specify level of treatment	0	0
	Total water discharged (in kiloliters)	0	0

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

Yes - independent assurance has been carried out by TÜV India Pvt. Ltd.

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

Parameter	Unit	FY 2025-26 (Current Financial Year)	PY 2024-25 (Previous Financial Year)
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	8,828	10,502
Total Scope 3 emissions per rupee of turnover		0.000000210	0.000000268

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

Yes - independent assurance has been carried out by TÜV India Pvt. Ltd.

Note-1: Scope-3 Emissions for FY 25-26 and FY 24-25 include Category 6 and 7; These are based on emission factors sourced from Ecoinvent database version 3.10.

Note-2: The scope-3 values are based on third party database sources of emissions factors. If any change / update occurs in these emission factors / emission factor sources or the methodology of calculation the scope-3 emissions will be subject to recalculation and updates.

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

Not Applicable. None of the company's operations or offices are located in or around ecologically sensitive areas such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, or coastal regulation zones.

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

Sr.	Initiative Undertaken	Details of Initiatives	Outcome of the initiative
1)	Renewable energy source (Solar Power Generation, Bio gas and other energy sources)	Grid connected solar PV projects on factory rooftops and open land, with combined installed capacity expanding over 9.0 MW. In addition there an installation of Biogas plant of 1.67 MW	4152 tCO_2 eq mitigated by use of renewable energy source
2)	Business and Biodiversity Synergy	Watershed management and afforestation work has been implemented at Jain Hills and Jain Valley campuses of the company spread over 1500 acres of land. The area is home to over 193,000 thriving trees which sequester more than 7,900 tons of CO_2 annually, contributing significantly to climate action.	The latest biodiversity assessment has documented over 800 species, including 382 fauna and 418 flora species, reflecting the region's rich ecological diversity. The conservation areas support many threatened and protected species. Overall, more than 19 near-threatened birds, animals and plants have been documented across the campus.
3)	Bio-Composting	Organic process waste (organic residues from production and canteen) is collected, shredded, and co-composted under suitable temperature and moisture regimes.	Recycled 18,367.57 tons of organic waste to useful soil conditioners.
4)	Watershed management, Rainwater harvesting	The Company's watershed management program at Jain Hills has been implemented over 1500 acres of land. It comprises interventions like; earthen bunds, gully plugging, farm ponds, percolation tanks, collection tanks and other rainwater harvesting structures. In addition, Jain entered into a pioneering public private partnership (first of its kind in Maharashtra) to create an infrastructure for regional benefit without engaging in unending land acquisition and government clearances. The project was named "Kantai Bandhara"" and was commissioned in 2013. The dam is built across river Girna and has water storage capacity of 1.79 million cubic meters. Furthermore, there are installations of rooftop and surface-runoff capture systems at all plant sites, equipped with sedimentation tanks and recharge wells to channel water directly or through percolation into the aquifers.	1060 million liters of water harvested through Watershed Management and Rainwater Harvesting Structures at Jain Hills and Jain Valley 1800 million liters water storage created over seasonal river through PPP project Total - 118.07 acres of area is recharged by 9 recharge pits installed in the company premises"

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

Yes, the disaster management plan is part of the company's EHS and EMS emergency plan. It can be accessed via web Link - https://www.jains.com/Company/environment.htm

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

- Not Applicable.

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

Up to 55.79% of value chain partners, in particular suppliers, by value of business done, are assessed for environmental impacts. This assessment is carried out as part of the sustainable sourcing certifications implemented by the subsidiary, Jain Farm Fresh Foods Ltd..

In general, suppliers at both JISL and JFFFL end are also encouraged to obtain / follow the environment management system in line with ISO 14001:2015 certification. JISL and JFFFL source directly from farmers and suppliers, who are supported in adopting environment management systems and sustainability protocols relevant to specific raw materials or crops. This is carried out under the Jain Farm Sustainability and Responsible Sourcing Program, which incorporates certifications such as JAIN GAP, SAI-FSA, UEBT, Rainforest Alliance and the Unilever Sustainable Agriculture Code. The program supports traceability in raw material procurement and contributes to outcomes such as smallholder farmer resilience and more climate-resilient practices across the supply chain.

8) How many Green Credits have been generated or procured:

a) By the listed entity :

No Green Credits have been generated or procured by Jain Irrigation Systems Ltd. listed entity.

b) By the top ten (in terms of values purchases and sales, respectively) value chain partners:

No Green Credits have been generated or procured by the value chain partners of the Company.

Indian Roller and Crested Bunting at Bhauchi Shushtri, Jain Hills, among the diverse fauna thriving in a restored ecosystem developed through long-term water conservation, watershed management, and afforestation initiatives



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

JISL's engagement in public and regulatory policy is carried out through trade and industry bodies at the national and international level, including CII, FICCI, ASSOCHAM and PHDCCI, as well as stakeholder consultations convened by ministries such as Corporate Affairs, Agriculture, and Environment, Forest and Climate Change, and global forums including UNCCD, UNEP and UNDP.

These engagements contribute to policy discussions around efficient irrigation, climate-smart agriculture, sustainable water solutions and responsible plastic use. Advocacy efforts are overseen by the Corporate Governance Committee of the Board, and the company has had no instances of anti-competitive behaviour or adverse regulatory findings.



Mr. Anil Jain, Vice Chairman & CEO, addressing the DialogueNEXT, organised by the World Food Prize Foundation in partnership with CIMMYT, ICAR, and the Borlaug Institute for South Asia on advancing farmer-centric and climate-resilient agriculture

Essential Indicators

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

- The Company is affiliated with the following trade and industry chambers / associations.

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

S.N	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1)	Confederation of Indian Industry (CII)	National
2)	The Plastic Export Promotion Council (Plexcouncil), Mumbai	National
3)	EEPC India	National
4)	American Society of Agricultural and Biological Engineers (ASABE)	International
5)	Indian Commission of Irrigation & Drainage (ICID), Delhi	National
6)	International Chamber of Commerce	National
7)	Bombay Chamber of Commerce & Industry, Mumbai	State
8)	Projects Export Promotion Council of India, Delhi	National
9)	All India Associations of Industry	National

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

There have been no issues related to anti-competitive conduct by the Company based on adverse orders from regulatory authorities.

Name of Authority	Brief of the case	Corrective actions taken
	Not Applicable	

Leadership Indicator

1) Details of public policy positions advocated by the entity:

JAIN engages in public policy advocacy with the aim of representing industry interests as well as supporting practices around environmental stewardship, agricultural innovation and social well-being. The company is affiliated with platforms including the United Nations Framework Convention on Climate Change, TERI-BCSD, the Creating Shared Value platform, the CII Environmental Committee, the ASSOCHAM Agriculture Committee, the sustainability committee of Bombay Chamber of Commerce and Industries (BCCI) and FICCI.

Through these platforms, the company contributes to discussions on resilient agriculture, efficient water use and inclusive economic growth.

Sr. No.	Public advocated	Method for such advocacy	whether information available in public domain	Frequency of review by board	Web Link
1)	Efficient Irrigation	Participation through various industry associations and in government-led initiatives such as Pradhan Mantri Krishi Sinchayee Yojana (PMKSY); active engagement in international forums such as G20.	No	These initiatives align with the company's core corporate strategy and its vision of creating shared value across the agri-food value chain. They are overseen by the Corporate Governance Committee of the Board. The committee holds its meetings at least once annually.	Not Applicable
2)	Climate Smart Agriculture Solutions	Advocacy through industry platforms (e.g., CII, FICCI, ASSOCHAM) and participation in international forums such as the International Water Summit.	No	Aligned with the company's strategy of promoting sustainable agriculture practices. Oversight is provided by the Corporate Governance Committee, which meets at least once a year.	Not Applicable
3)	Sustainable Water Solutions	Engagement through industry bodies (e.g., CII, FICCI, ASSOCHAM, PHDCCI) and representation at international platforms such as the International Water Summit.	No	These efforts reflect the company's focus on improving water efficiency within the agri-food value chain. Governance and review are handled by the Board's Corporate Governance Committee, meeting annually.	Not Applicable
4)	Plastic piping solutions for Sustainable Development	Representation through government bodies (e.g. CPCB) and participation in international forums such as the Vinyl Summit and Plastic Manufacturers Association events.	No	Consistent with the company's vision for sustainable infrastructure and responsible use of plastic. Monitored and reviewed by the Corporate Governance Committee of the Board annually.	Not Applicable



Micro sprinkler installed to reduce the ambient temperature at the panicle level in wheat crop.



PRINCIPLE 8 : BUSINESSES SHOULD PROMOTE INCLUSIVE GROWTH AND EQUITABLE DEVELOPMENT

At Jain, working for the prosperity of farmers is treated as core to the business rather than an adjunct activity. Micro irrigation solutions are made accessible to all farmers, smallholders, and marginal and large alike, through training programs and capacity building initiatives, with the aim of improving productivity and bringing modern technology within their reach. Through these partnerships, farmers gain better access to markets and adopt more sustainable practices, with the resulting gains in income and efficiency shared across the wider community.

Essential Indicators

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

- 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:

No, rehabilitation or resettlement is being undertaken by the Company.

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

The company's grievance redressal mechanism is set out under its CSR policy, Code of Conduct and Human Rights policy, and covers employees, workers, the community and other stakeholders. The mechanism is led and monitored by the head of the HR and Personnel departments, and grievances received are recorded and maintained in a grievances register. A dedicated welfare officer is also deputed to receive and resolve grievances raised by the community.

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

	FY 2025-26 Current Financial Year	PY 2024-25 Previous Financial Year
Directly sourced from MSMEs/ small producers	39.78%	27.00%
Directly from within and neighboring districts	13.89%	12.00%

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

Location	FY 2025-26 Current Financial Year	PY 2024-25 Previous Financial Year
Rural	52.09%	57.03 %
Semi-urban	9.65%	8.56 %
Urban	36.41%	33.63 %
Metropolitan	1.86%	0.77 %

Leadership Indicators

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

- Not Applicable

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

S. No.	State	Aspirational District	Amount spent (In ₹)
Not Applicable			

Note: CSR expenditures have not occurred in aspirational districts.

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

b) From which marginalized /vulnerable groups do you procure? - Not Applicable

c) What percentage of total procurement (by value) does it constitute? - Not Applicable

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

Trademarks are available and no benefits were derived.

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

Not applicable

6) Details of beneficiaries of CSR Project:

S. No.	State	District	Amount spent (In ₹)
1	Maharashtra	Jalgaon	58.52 Mn

A brief description of Social Projects

Snehachi Shidori

In response to the COVID-19 pandemic, Jain Irrigation Systems Limited (JISL) launched the Snehachi Shidori program to address urgent food needs. The initiative proved highly successful, initially providing meals to 11,000 individuals at its peak. Currently, the program continues to support approximately 800 people daily, offering a lunch packet consisting of 4 rotis, curry, and masala rice, with additional sweets distributed on special occasions.

Jain Sports Academy

Established in 1995, the Jain Sports Academy is dedicated to nurturing sporting talent in the region. The academy provides free, high quality coaching and state-of-the-art infrastructure to selected athletes. Over the years, it has become one of Maharashtra's premier training centers, with many of its trainees participating in state and national competitions. Each year, the academy trains above 600 athletes.

Kantai Netralay

JISL's healthcare CSR efforts include support for Kantai Netralay, an eye care hospital focused on making Jalgaon a cataract-free district. The hospital offers free eye screenings, particularly for the elderly and children, and is equipped with modern technology and staffed by highly qualified doctors. As the only multispecialty eye hospital in the area, it specializes in paediatric eye surgeries, including cataract and squint procedures. Last fiscal year, Kantai Netralay performed 2,372 free surgeries and held 300 outreach camps, including 38 free paediatric procedures. To date, the hospital has served over 350,000 patients and conducted 17,000 free surgeries, all under JISL's CSR initiative.

Anubhuti English Medium School

Founded in 2011 by our honourable founder chairman, Mr. Bhavarlal Jain, Anubhuti English Medium School offers free education from Class I to Class X to 540 underprivileged children in Jalgaon. The school provides tuition, uniforms, books, and daily nutritional snacks, with an annual expenditure of approximately ₹45,000 to ₹50,000 per student. Initially starting with 180 students, the school now hosts 683 students from the destitute community and provides free quality education. The curriculum of all grades in the school emphasizes both academics and extracurricular activities, including sports in collabouration with the Jain Sports Academy. The school also organizes educational fairs led by the students to develop their entrepreneurial skills.

Afforestation Program

JISL has actively engaged in afforestation efforts, contributing to multiple plantation drives across the region. Over the past 20 years, the program has donated approximately 30,000 plants, including local varieties such as Neem, Karanj, Beheda and Bel, to schools, colleges, and municipal spaces. The initiative also provides free plants and technical guidance for effective management using irrigation technologies.



Watering of 3,500 saplings planted by Jain Irrigation along the widened Shirsoli Road to ensure their survival during peak summer.

Ba-Bapu 150 Project by GRF

In 2019, to mark the 150th birth anniversaries of Mahatma Gandhi and Kasturba Gandhi, GRF and JISL launched the Ba-Bapu 150 initiative. This extensive rural transformation program targets 150 underdeveloped villages across 14 Indian states, focusing on Sustainable Agriculture, Rural Entrepreneurship, Water Conservation, Sanitation, and Value Education.

Sr. No.	CSR Project	Linkage to Schedule VII of Companies Act 2013	No. of persons Benefited from CSR Projects	% of Beneficiaries from Vulnerable and marginalized groups
1)	**Rural Development** • Providing Safe Drinking Water to Rural Population - Bambhori • Promoting Water, Sanitation and Hygiene in Rural areas • Rural Infrastructure Access and Approach Road for Villagers • Training and Capacity Building for clean and efficient water technologies.	(x) Rural development Projects (i) promoting preventive health care and sanitation and making available safe drinking water"	2,894	70 %
2)	Conservation of natural resources, quality of soil, air, water, etc. Rejuvenation of city gardens by increasing tree cover, waste handling and increasing awareness on environmental and cultural values.	(IV) Ensuring environmental sustainability, ecological balance, protection of flora and fauna, animal welfare, agroforestry, conservation of natural resources and maintaining quality of soil, air and water	NA	NA
3)	**Promoting Education** infrastructure Support Primary and Secondary to Schools in rural Area Support and Contribution to Future Agriculture Leaders of India (FALI) Program for future young agripreneurs. Infrastructure Support to School Libraries in Rural Area Support and Contribution to Anubhuti English Medium School	(ii) promoting education, including special education and employment enhancing vocational skills especially among children, women, elderly, and the differently abled and livelihood enhancement projects.	683	100%
4)	**Promoting Sports** Direct Support by Jain Irrigation to Jain Sports Academy for Sports Material, Tournament Fees etc. Direct support by Jain Irrigation to Jain Sports Academy for expenditures of coaches and players	(vii) training to promote rural sports, nationally recognised sports, Paralympic sports and Olympic sports	635	Approx. 40 %
5)	**Healthcare** Direct contribution to cataract eradication mission Providing financial support to the local communities for diagnosis, medical tests, treatment and rehabilitation.	(i) promoting preventive health care and sanitation and making available safe drinking water	47799	Approx. 60 %
6)	**Pandemic Support and Hunger Eradication in Jalgaon City** Snehachi Shidori-Providing food to the patients, workers, labours, migrants and their families	(i) promoting preventive health care and sanitation and making available safe drinking water	273,500	100 %

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

JISL's engagement with its customers & consumers goes beyond supplying micro-irrigation technologies, piping systems, agro-processed products and renewable energy solutions. Field demonstrations, customer training workshops and digital outreach are used to make customers aware of product usage, safety and maintenance, so that farmers are able to get the most out of the products in actual field conditions. Feedback from these interactions feeds back into how the company shapes its products and services.

Essential Indicators

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

The customer and consumer complaints, feedback and queries are received by a dedicated customer care team through physical channels as well as a dedicated webpage (https://www.jains.com/Reachus/reachus.htm) set up for this purpose. Inputs received are reviewed and routed to the concerned departments for resolution.

The company also engages directly with farmers through initiatives such as Krishi Mahotsav, Kisan Melas and periodic workshops and training programs, which provide an additional channel for feedback on products and services. Complaints, feedback and queries received through these channels are reviewed periodically to inform improvements in products and services.

By integrating these comprehensive mechanisms into our operations, we ensure that customer feedback is not only welcomed but also systematically acted upon, thus, maintaining high levels of customer / consumer satisfaction.

Detailed step wise processes can be shared with relevant stakeholders upon request.

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

	As a percentage of total turnover
Environmental and social parameters relevant to the product	100 % (as per applicable regulations and applicable national and international standards)
Safe and responsible usage	100 % of retail products
Recycling and/or safe disposal	100 % of retail products

3) Number of consumer complaints in respect of the following

	FY 2025-26 (Current Financial Year)		Remarks	PY 2024-25 (Previous Financial Year)		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	Nil	Nil	-	Nil	Nil	-
Advertising	Nil	Nil	-	Nil	Nil	-
Cyber-security	Nil	Nil	-	Nil	Nil	-
Delivery of essential services	Nil	Nil	-	Nil	Nil	-
Restrictive Trade Practices	Nil	Nil	-	Nil	Nil	-
Unfair Trade Practices	Nil	Nil	-	Nil	Nil	-
Other	Nil	Nil	-	Nil	Nil	-

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

	Number	Reason for recalls
Voluntary recalls	Nil	Nil
Forced recalls	Nil	Nil

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

Yes, the company has its own IT IMS manual along with IT policy which is available on the company's Harmony portal and it is updated as per latest requirements. The policy can be accessed on the web link: https://www.jains.com/harmony/home.php .

The policy can be provided to external stakeholders upon request.

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

No corrective actions were required.

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

a) Number of instances of data breaches

None

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

None

c) Impact, if any, of the data breaches

None

Leadership Indicators

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

Information on the Company's products can be accessed through the website and by reaching out to the marketing team of the company as well as through the company's website.

Web links: https://www.jains.com/PS/index.htm and http://www.jainfarmfresh.com/#

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

Each product carries a comprehensive visual and written instructions/manuals detailing its proper usage and disposal, in full compliance with applicable national and international labelling standards. The packaging includes applicable safety guidelines to support consumer understanding and safe handling. In addition, our dedicated customer support team is available to address any inquiries.

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

The company informs its users and interested parties through the newsletters publication and other information through quarterly magazines and website updates.

Product Update Link: https://www.jains.com/PS/index.htm

Company News link: https://www.jains.com/Company/news/news.htm

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

Yes, the company provides product information across its product lines including micro irrigation systems, plastic pipes and sheets and agro processing products, which is mandated under applicable labelling and packaging regulations. This includes usage guidance, handling precautions and disposal or recyclability information for plastic pipes and sheets, installation and usage instructions for drip systems, sprinklers and rain guns, and storage and handling information for agro processing products such as dehydrated onions, fruit puree and spice products. This practice is followed across product lines. The company also conducts an annual consumer satisfaction survey on its own, as part of its quality management systems, with findings reviewed jointly by the quality assurance and marketing teams to identify areas for improvement.



Nurturing Tomorrow's Agriculture: Primary Hardening of Tissue Culture Banana Plants at Jain's Tissue Culture Plant Factory, producing 150 million plants a year through climate control, precision irrigation and automation.